



MEMBERS' HANDBOOK

Update No. 327

(Issued 15 April 2025)

This Update relates to the amendments to HKFRS 19 *Subsidiaries without Public Accountability: Disclosures* regarding the eligibility criteria for applying the standard and the corresponding disclosure requirements. After the amendments, subsidiaries without public accountability whose ultimate or intermediate parents produce consolidated financial statements that are available for public use and comply with IFRS Accounting Standards are also eligible to apply HKFRS 19.

Document Reference and Title

Instructions

VOLUME II

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Discard existing pages i to v and replace with the revised pages i to v.

Section 2: Standards issued but not yet effective

HONG KONG FINANCIAL REPORTING STANDARDS (HKFRS)

[HKFRS 19 *Subsidiaries without Public Accountability: Disclosures*](#)

Discard existing HKFRS 19 and replace with revised HKFRS 19.