TAS PRODUCT CATALOGUE · 2026/27

IFRS 18 Ready

EFFECTIVE 1 JANUARY 2027

Training and implementation support for IFRS 18 **Presentation and Disclosure in Financial Statements**

IFRS 18 changes the numbers your board, lenders and investors read.

Your comparative year has already started.

Your first IFRS 18 financial statements must restate the prior year. For a 31 December year-end, that comparative year is 2026, and it is closing now.

in association with

www.tas.co.zw

WHY ACT NOW

IFRS 18 replaces IAS 1: what changes, and when

Five things that change

01 **Three new categories.** Every item of income and expense is classified as operating, investing or financing, alongside income taxes and discontinued operations.

02 **Two new required subtotals.** Operating profit, and profit before financing and income taxes (for most entities).

03 **Management-defined performance measures (MPMs).** "Adjusted" profit measures used in public communication move into the audited notes, reconciled, with their tax and non-controlling interest effects.

04 **Sharper aggregation and disaggregation.** Fewer "other" lines. Entities presenting expenses by function also disclose specified expenses by nature.

05 **A revised statement of cash flows.** Operating profit becomes the starting point for the indirect method, and interest and dividends get fixed classifications for most entities.

When it reaches you

Year-end	Comparative year already running	First IFRS 18 interim	First IFRS 18 annual
31 December	Jan – Dec 2026	30 June 2027	31 December 2027
31 March	Apr 2026 – Mar 2027	30 September 2027	31 March 2028
30 June	Jul 2026 – Jun 2027	31 December 2027	30 June 2028

Effective for annual periods beginning on or after 1 January 2027. Applied retrospectively; early application permitted.

You thought IFRS 18 is presentation only? Think again.

Recognition and measurement stay the same. What is reported, labelled and audited does not. IFRS 18 reaches into:

- Chart of accounts & ERP mapping
- Group reporting packs
- Loan covenants
- KPI-linked bonuses
- Results announcements

FIND YOUR PATH

IFRS 18 lands differently depending on who you are

Find the description that fits your entity. Each one points to where to start.

Separate entity

Private company on full IFRS

Remapping the chart of accounts, restating 2026 comparatives and disclosing expenses by nature.

Start with: Scorecard → Foundation training → Impact Assessment (Tier 1)

Group

Consolidated financial statements

Classification is judged at group level, so it can differ from a subsidiary's own. Associates go to investing, and group packs need redesigning.

Start with: Practitioner training → Impact Assessment (Tier 2)

Holding & investment company

Separate financial statements

Is investing a "main business activity"? If so, dividends and investment returns move into operating, and the answer can differ between separate and consolidated statements.

Start with: Policy & Judgement Pack

Public interest & listed

ZSE, VFEX, state-owned entities

MPMs in the audited notes, additional EPS rules, the first IFRS 18 interim, audit committee oversight and investor messaging.

Start with: Board briefing → Impact Assessment (Tier 3)

Banks, insurers & microfinance

Specified main business activities

Lending and investing activities change where interest, investment income and related cash flows land. This is the most complex segment.

Start with: Policy & Judgement Pack → Impact Assessment (Tier 3)

IFRS for SMEs reporters

Not in scope of IFRS 18

IFRS 18 does not apply to you. The third edition of IFRS for SMEs takes effect on 1 January 2027, though, so ask us which course fits.

Start with: Scorecard to confirm scope

Zimbabwe hotspots we resolve

FX differences (USD/ZiG): classified in the same category as the item that gave rise to them

Treasury Bill interest: investing, for most corporates

Hyperinflation (IAS 29): classification judgements made and documented

Lease interest & provision unwinding: financing

THE IFRS 18 READY JOURNEY

Nine products, six steps. Start where you are, and take only what you need.

STEP 1 Learn	Understand what changes and what it means for you ① **Readiness Scorecard** · ② **Public or in-house training** · ③ **Board & Audit Committee briefing**
STEP 2 Diagnose	See your own numbers in the new format before your auditors do ④ **Impact Assessment**
STEP 3 Decide	Settle the judgements and write them into policy ⑤ **Policy & Judgement Pack**
STEP 4 Build	Remap, restate comparatives and produce model statements ⑥ **Transition Build**
STEP 5 Implement	Choose how much of the work you want us to carry ⑦ **Implementation Support, Options A–D**
STEP 6 Assure & sustain	Issue with confidence and stay current every year ⑧ **Pre-issue Hot Review** · ⑨ **Reporting Update Subscription**

Fixed fees, set by your complexity tier

Tier 1

A single entity with one main business activity and no public performance measures

Tier 2

A group, or an entity with associates, several segments or material FX exposure

Tier 3

Listed and public interest entities, banks and insurers, and investment holding companies

Your free Readiness Scorecard sets your tier, and your tier sets a fixed fee. You know the cost before you commit.

100% of your public training fees are credited against an Impact Assessment signed within 60 days of the course.

STEP 1 · LEARN

Build understanding, from the reporting team to the boardroom

① IFRS 18 Readiness Scorecard — Free

For
Every entity preparing IFRS financial statements

Format
20-question self-assessment and a 30-minute review call

- Your complexity tier (1, 2 or 3) and your top exposures
- Confirmation of scope: IFRS 18, IFRS 19 or IFRS for SMEs
- A recommended path and a fixed-fee quote

②a IFRS 18 Ready Public Training — From US$220

For
Reporting teams, financial accountants, internal and external auditors

Dates & venues
TBA: shared for each course

Foundation · 1 day · US$250 in person · US$220 virtual
Categories and subtotals, MPMs, aggregation, the cash flow statement and transition, with worked examples.

Practitioner · 2 days · US$450 in person · US$395 virtual
Foundation, plus a hands-on workshop. Remap a trial balance, restate comparatives, draft the MPM note, and work through a group and holding-company case.

Early-bird and group rates available. Want your team trained on your own numbers? See ②b In-house Customised Training, page 6.

③ Board & Audit Committee Briefing — From US$1,300

For
Directors, audit committee members and executives

Format & fee
90 minutes per session
In person US$1,500
Virtual US$1,300

- What changes in the numbers stakeholders see
- Governing MPMs, and the board's approval role
- Exposure in covenants, bonuses and investor messaging
- The questions to put to management and the auditors

STEP 1 · LEARN · IN-HOUSE

②b In-house Customised Training: your own numbers, and outputs you keep

Your whole finance team, trained on your own financial statements, in person or virtually.

In-house Essentials

1 day · up to 20 delegates

- Content tailored to your sector and entity type
- Worked examples built from your latest financial statements

YOU KEEP

- Your statement of profit or loss re-presented in the IFRS 18 format (illustrative)
- A one-page summary of the judgements you face

In person	Virtual
US$3,500	**US$3,000**

In-house Practitioner

2 days · up to 20 delegates

- A pre-course review of your chart of accounts and trial balance
- Your team remaps your own trial balance, hands-on

YOU KEEP

Everything in Essentials, plus:

- A draft chart of accounts mapping to IFRS 18
- A draft inventory of your performance measures (MPMs)
- A register of judgements and data gaps

In person	Virtual
US$7,500	**US$6,500**

Tailor your package

Group or Tier 3 case build (banks, insurers, listed groups, holding companies)	**+ US$1,500**
Board & Audit Committee briefing on the same visit (save US$500)	**+ US$1,000**
Additional delegates beyond 20	**US$150 each**
Additional training day (in person · virtual)	**US$2,500 · US$2,200**
Travel and accommodation for in-person delivery, where applicable	**At cost**

Public or in-house?

Choose **public** for individuals and small teams. Choose **in-house** when the whole team should work on your own numbers and get a head start on implementation. From 17 delegates, In-house Practitioner costs less than public Practitioner seats, whether in person or virtual.

50% of your in-house fee is credited against an Impact Assessment or Transition Build signed within 60 days.

STEPS 2–4 · DIAGNOSE, DECIDE, BUILD

See your numbers in the new format, then make them audit-ready

④ Impact Assessment

Fixed fee · 2–4 weeks

- Your statement of profit or loss, mapped line by line to the new categories
- A mock IFRS 18 profit or loss and cash flow statement for your 2026 comparative year
- An inventory of your management-defined performance measures
- A data and systems gap list, and a roadmap to your first IFRS 18 reporting date

Tier 1	Tier 2	Tier 3
US$3,000	**US$6,500**	**from US$9,500**

⑤ Policy & Judgement Pack

US$1,200 per memo

For groups, holding companies, banks and insurers, and any entity with significant judgements

- Technical memos, written for the audit file, on main business activities, MPMs, FX and hyperinflation classification, aggregation, and nature versus function
- Accounting policy wording, ready to insert into your accounting manual

⑥ Transition Build

Fixed fee · by tier

- Chart of accounts mapped to IFRS 18 categories and subtotals
- Restated comparatives and the line-by-line transition reconciliation from IAS 1
- Model annual financial statements and your first IAS 34 interim template
- For groups: a redesigned group reporting pack and consolidation mapping

Tier 1	Tier 2	Tier 3
US$4,500	**US$8,500**	**from US$14,000**

Every engagement uses the **TAS IFRS 18 Toolkit**: a classification decision tree, mapping templates, an MPM reconciliation template, a transition reconciliation, a disclosure checklist and model financial statements.

STEPS 5–6 · IMPLEMENT, ASSURE, SUSTAIN

Choose how much of the work we carry

⑦ Implementation Support, Options A–D

← Your team does more

TAS does more →

A

Gate Reviewer

You implement. We review at three gates: design, restated comparatives and your first draft.

US$1,500 per gate

B

Adviser Alongside

You implement, with us on call: monthly working sessions and a technical helpdesk.

From US$1,500 per month

C

Co-implementer

We deliver together. TAS leads the technical work; your team owns the data.

US$7,500 – 21,000+

Tier 1 · 7,500
Tier 2 · 13,500
Tier 3 · from 21,000

D

Implementer

TAS delivers end to end, through to model financial statements, while you approve.

US$10,500 – 28,000+

Tier 1 · 10,500
Tier 2 · 18,500
Tier 3 · from 28,000

Options C and D are fixed fees set by your complexity tier (Tiers 1–3, defined on page 4), and include the ⑥ Transition Build deliverables.

⑧ Pre-issue Hot Review

An independent review of your first IFRS 18 interim or annual financial statements, and your MPM note, before they reach the auditors.

Especially valuable for listed and public interest entities.

US$2,500 – 6,000, by tier (page 4)

⑨ Reporting Update Subscription

- Checklists and model statements updated every year
- Quarterly technical briefings
- Helpdesk access
- Covers IFRS 18, IFRS 19 and IFRS S

US$2,400 per year

Connected reporting
IFRS 18 + IFRS S

Your operating profit, performance measures and segment data should stay consistent with the financial information behind your sustainability disclosures. TAS works across both, so your annual report tells one story.

FEES AT A GLANCE

Fixed fees. No surprises.

Product	Tier 1	Tier 2	Tier 3
① Readiness Scorecard			Free
②a Public training, per delegate	Foundation 250 (virtual 220) · Practitioner 450 (virtual 395)		
②b In-house training, up to 20 delegates	Essentials 3,500 (virtual 3,000) · Practitioner 7,500 (virtual 6,500)		
③ Board & Audit Committee briefing			1,500 per session (virtual 1,300)
④ Impact Assessment	3,000	6,500	from 9,500
⑤ Policy & Judgement Pack			1,200 per memo
⑥ Transition Build	4,500	8,500	from 14,000
⑦ Option A Gate Reviewer · B Adviser		A 1,500 per gate · B from 1,500 per month	
⑦ Option C Co-implementer	7,500	13,500	from 21,000
⑦ Option D Implementer	10,500	18,500	from 28,000
⑧ Pre-issue Hot Review	2,500	4,000	6,000
⑨ Reporting Update Subscription			2,400 per year

All amounts in US$, exclusive of VAT. Tiers are defined on page 4.

The IFRS 18 Ready Bundle · save 15%

Impact Assessment + Transition Build + three Gate Reviews

Tier 1 US$10,200
Tier 2 US$16,575
Tier 3 from US$23,800

How to start

1. Take the free Readiness Scorecard
2. Receive your tier, your exposures and a fixed-fee quote
3. Start with training, an assessment or the full bundle

Why TAS

Chartered accountants focused on making IFRS work in Zimbabwe, backed by the technical depth of Chartered Accountants Academy. Fixed fees, practical tools, and one team for IFRS 18 and IFRS S.

Your comparative year has already started. Let's talk.

Anesu Daka CA(SA)(Z)

Public Interest Advocate and IFRS Sustainability Expert

marketing@caa.ac.zw · www.tas.co.zw

+263 77 501 4044 · +263 71 924 1465

in association with