

IFRS Foundation® Trade Mark Guidelines

This document sets out the trademarks (registered and pending) of the IFRS Foundation and how they should be used by third parties when referring to the IFRS Foundation, the International Accounting Standards Board, the International Sustainability Standards Board and the work of these bodies.

Please note that no right is conferred on any third party to use the IFRS Foundation's trade marks or logos to promote any business, product or service. Such use is strictly prohibited without a licence from the IFRS Foundation. If you wish to find out more about our licensing process please contact the IFRS Foundation at licences@ifrs.org.

1. Trade marks

These guidelines refer to the following marks:

- IFRS®
- IASB®
- ISSB™
- IFRIC®
- IFRS for SMEs®
- IAS®
- SIC®

2. General guidelines

IFRS Standards

- 2.1. Use 'IFRS' as an adjective, accompanied by the registered trade mark symbol the first time it appears in a document, for example:

'IFRS® Accounting Standards'

'IFRS® Sustainability Disclosure Standards'

- 2.2. The Standards issued by the IASB should be referred to as 'IFRS Accounting Standards', or 'Accounting Standards' if doing so would not create ambiguity.
- 2.3. The Standards issued by the ISSB should be referred to as 'IFRS Sustainability Disclosure Standards', which may be shortened to 'Sustainability Disclosure Standards' if doing so would not create ambiguity.
- 2.4. Neither the Accounting Standards nor the Sustainability Disclosure Standards should be referred to as IFRS or IFRSs.
- 2.5. No ® symbol is required when mentioning a specific Standard like IFRS 9, IFRS 16 etc, and refer:
- 2.5.1. to individual Accounting Standards as IFRS 1, IFRS 2, IFRS 3 etc; and
- 2.5.2. to individual Sustainability Disclosure Standards as IFRS S1, IFRS S2 etc.

IASB

- 2.6. Refer to the IASB as the 'International Accounting Standards Board (IASB)' in the first instance and as 'IASB' in the rest of the document.

- 2.7. In other cases when 'IASB' is used as an adjective, use the registered trade mark symbol the first time it appears in a document, for example:

IASB® guidance, IASB® paper, IASB® member, IASB® publication, IASB® staff etc.

ISSB

- 2.8. Refer to the ISSB as the 'International Sustainability Standards Board (ISSB)' in the first instance as 'ISSB' in the rest of the document.

- 2.9. In other cases when 'ISSB' is used as an adjective, use the trade mark symbol the first time it appears in a document, for example:

ISSB™ guidance, ISSB™ paper, ISSB™ member, ISSB™ publication, ISSB™ staff etc.

IFRS for SMEs

- 2.10. Refer, in the first instance, to the '*IFRS for SMEs Accounting Standard*' and, if required and for ease of use, to the '*SMEs Accounting Standard*' in the rest of the document, for example:

'The IASB has issued an update to the *IFRS for SMEs Accounting Standard*' and **not** 'the IASB has issued an update to the *IFRS for SMEs*'.

- 2.11. The first time the *IFRS for SMEs* Standard appears in a document, the registered trademark symbol should be used, for example:

'The *IFRS for SMEs*® Accounting Standard'.

- 2.12. Do not use the full term 'International Financial Reporting Accounting Standard for Small and Medium-sized Entities'.

IFRIC

- 2.13. Refer to Interpretations as IFRIC Interpretations.

- 2.14. Use the registered trade mark symbol the first time 'IFRIC Interpretations' appears in a document, for example:

'IFRIC® Interpretations'.

- 2.15. Refer to the 'IFRS Interpretations Committee' in the first instance and to the 'Committee' in the rest of the document.

IAS and SIC

- 2.16. Refer to these as 'IAS Standards' and 'SIC Interpretations'.

- 2.17. Do not refer to the IAS Standards as IAS or IASs.

- 2.18. Use the registered trade mark symbol the first time these marks are used in any materials, for example:

'IAS® Standards'

'SIC® Interpretations'.

IFRS Foundation Registered Logos



IFRS Foundation Sustainability Logos

