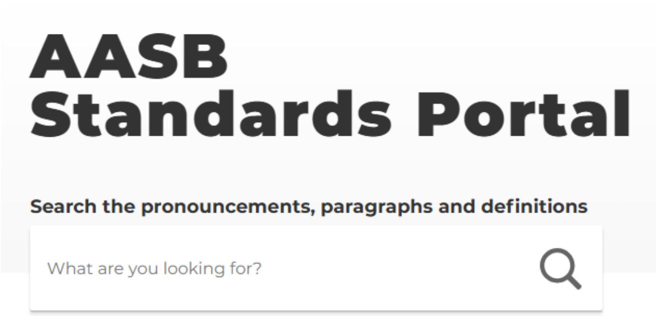
Australian Accounting Standards Board

Search Functions in the AASB Digital Standards Portal

July 2026

The AASB Digital Standards Portal is formally known as the Pronouncements Web Portal. See the explanatory page https://aasb.gov.au/pronouncements/pronouncements-web-portal/ on the AASB website. The web page contains a link to the portal, but here is the direct link: https://standards.aasb.gov.au/

The search functions can be accessed via the search boxes on the home page or at the top right of each page, as shown below:



OR

This explanatory guide includes the following sections (click on the link to open that section):

Note – the illustrative screen extracts in this guide do not show the complete portal screens.

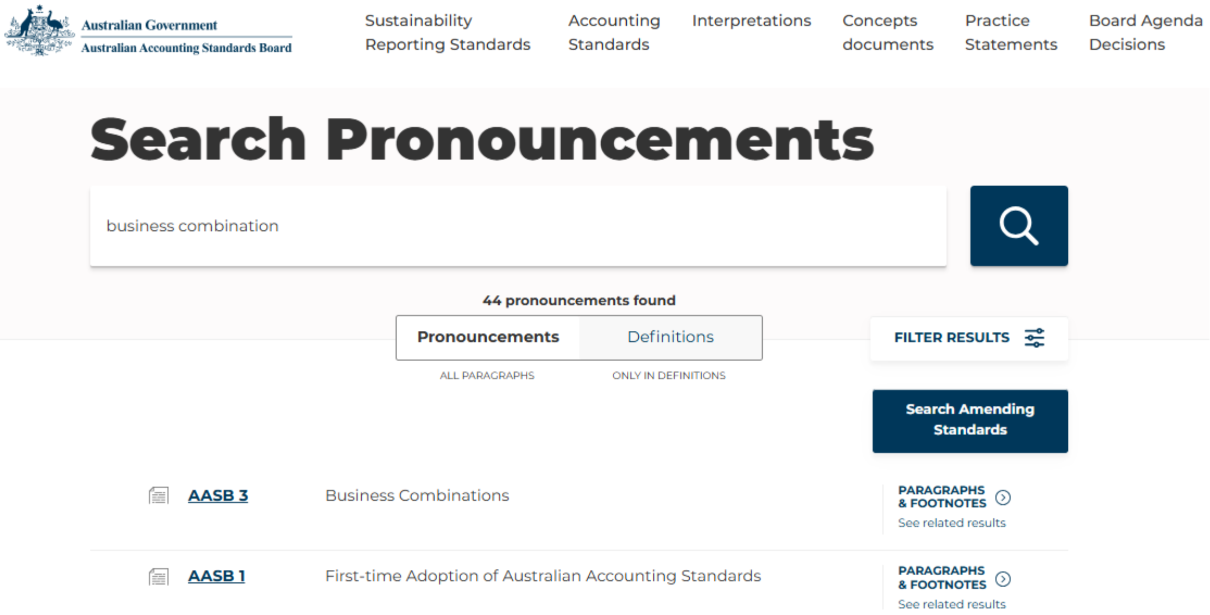
Basic Search – for the "current" reporting period

Portal users can use the basic search function to search for any search term (words and/or numbers) in every pronouncement version in the portal that applies to the presently specified current reporting period. The search function searches for the search term in the following parts of the pronouncements:

- paragraphs
- preamble (including the rubric, preface and international comparison)
- section names and descriptions.

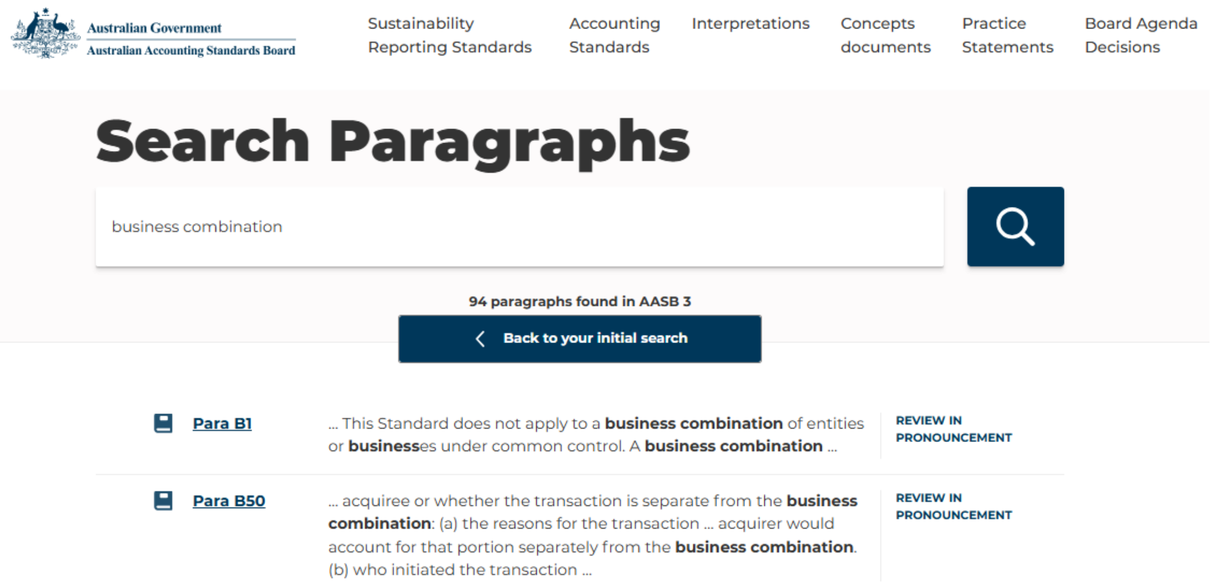
All of those search results are linked under the "Pronouncements" button on the initial results screen. The "Definitions" button provides the search results specifically for definition paragraphs in the pronouncements.

The initial search results are presented as follows:



Clicking the link to a pronouncement on the left side of this listing will open the pronouncement in a new tab, at the top of the pronouncement. Occurrences of the search term are not highlighted in the pronouncement.

Clicking "Paragraphs & Footnotes" on the right side of this listing will open a listing of the paragraphs or other parts of the relevant pronouncement that include the search term:



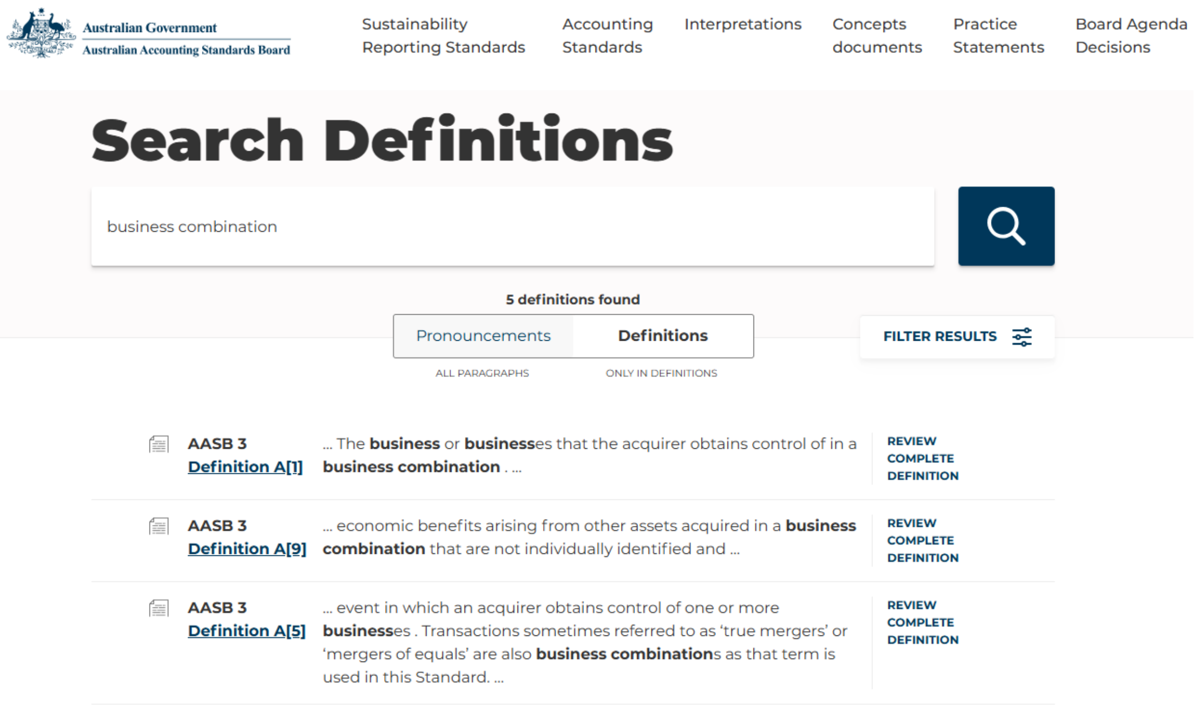
As can be seen above, the search term is highlighted in the text shown in the search results. The surrounding text shown might enable the user to identify a specific desired paragraph or part in the pronouncement, which can then be opened in the pronouncement by clicking either the paragraph number or part link on the left or the "Review in Pronouncement" link on the right.

Please note that <u>if the search term includes a hyphen</u>, such as "AASB 2019-1", the surrounding text will highlight occurrences of both sets of the characters on either side of the hyphen, provided the full search term appears in that paragraph or part of the pronouncement. In this example, the highlighted text would include occurrences of "AASB 2019-1", "AASB 2019" and

"AASB 1" in the paragraph or part. Since the desired full search term is included, just ignore the partial hits shown!

Definitions

Clicking on the "Definitions" button on the initial search results screen provides the user with a listing of the definition paragraphs that include the search term. This is not necessarily a definition of the search term.

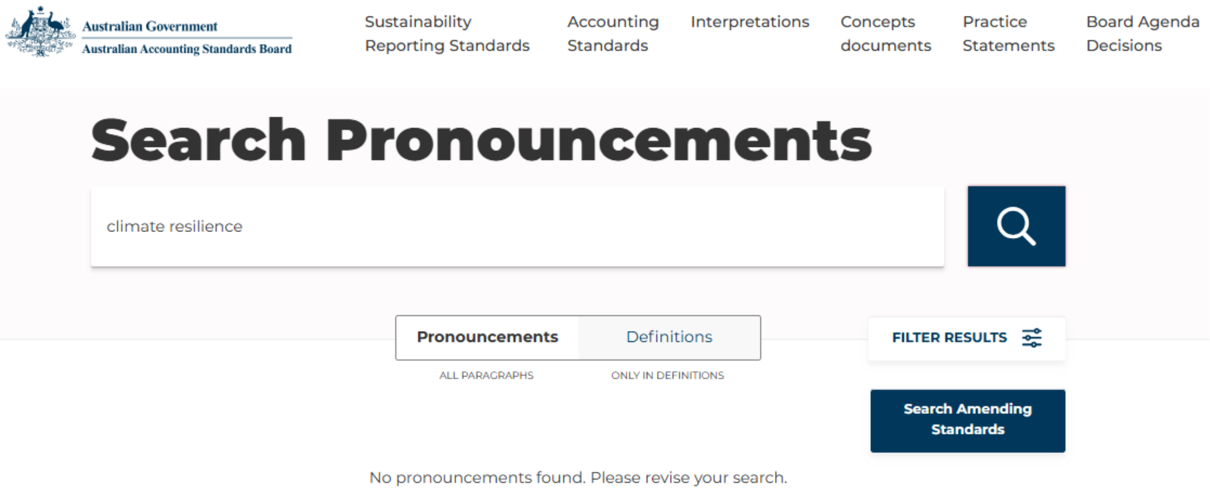


Clicking either the paragraph number link on the left or the "Review Complete Definition" link on the right will open the specific paragraph in the pronouncement for the user.

Filtering Search Results by Reporting Period

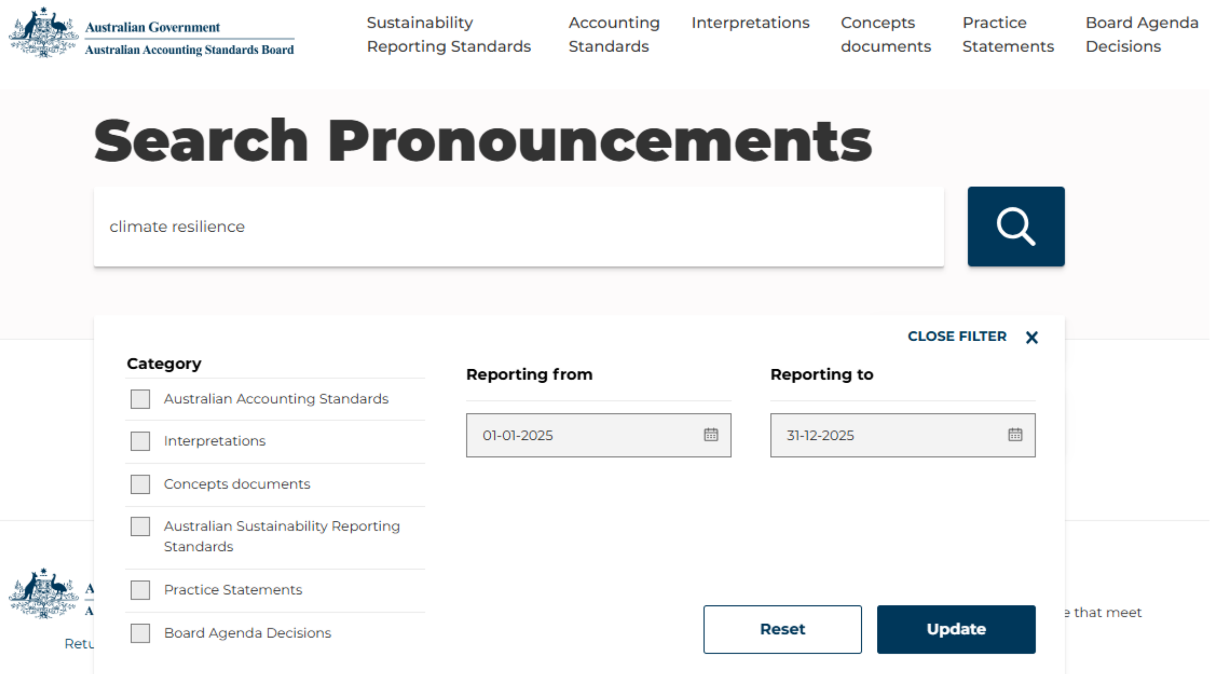
The default basic search function searches for the user's term in the pronouncement versions in the portal that apply to the "current reporting period" presently specified in the portal (this will be either a July–June financial year or a calendar year). However, the user can click on the "Filter Results" button to choose a reporting period different to that current reporting period, such as any user-specified period up to 13 months in duration.

For example, a search for "climate resilience" did not find any occurrences in the pronouncements applying to the 2024/25 financial year – when that was the preset current reporting period:

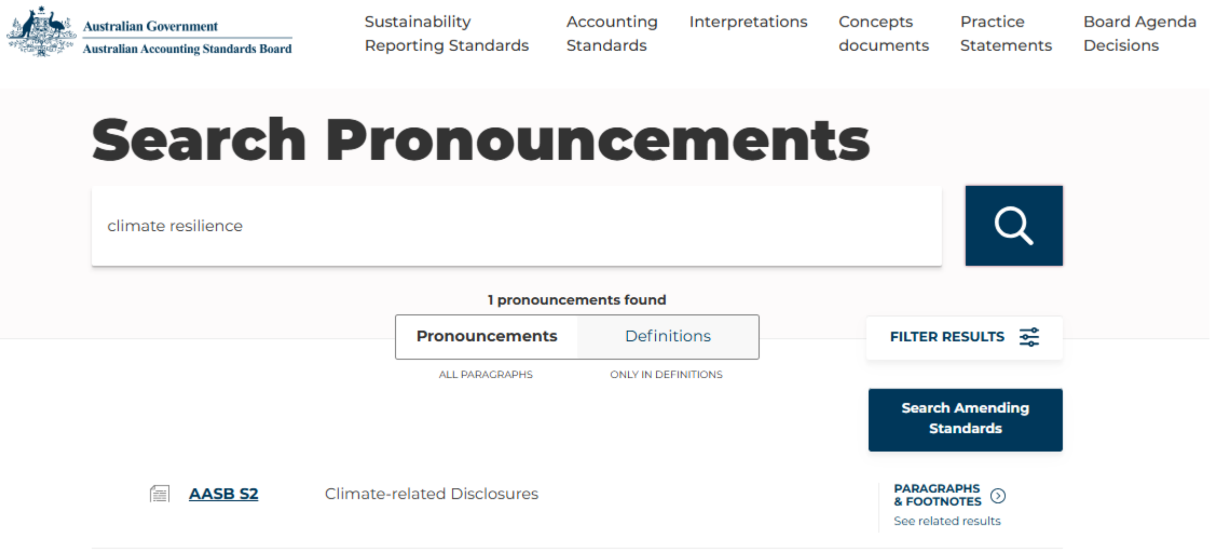


However, this term does appear in AASB S2 *Climate-related Disclosures*, which applies to reporting periods beginning on or after 1 January 2025. If the portal user selects another period, to which AASB S2 applies, then that Standard will be returned in the search results.

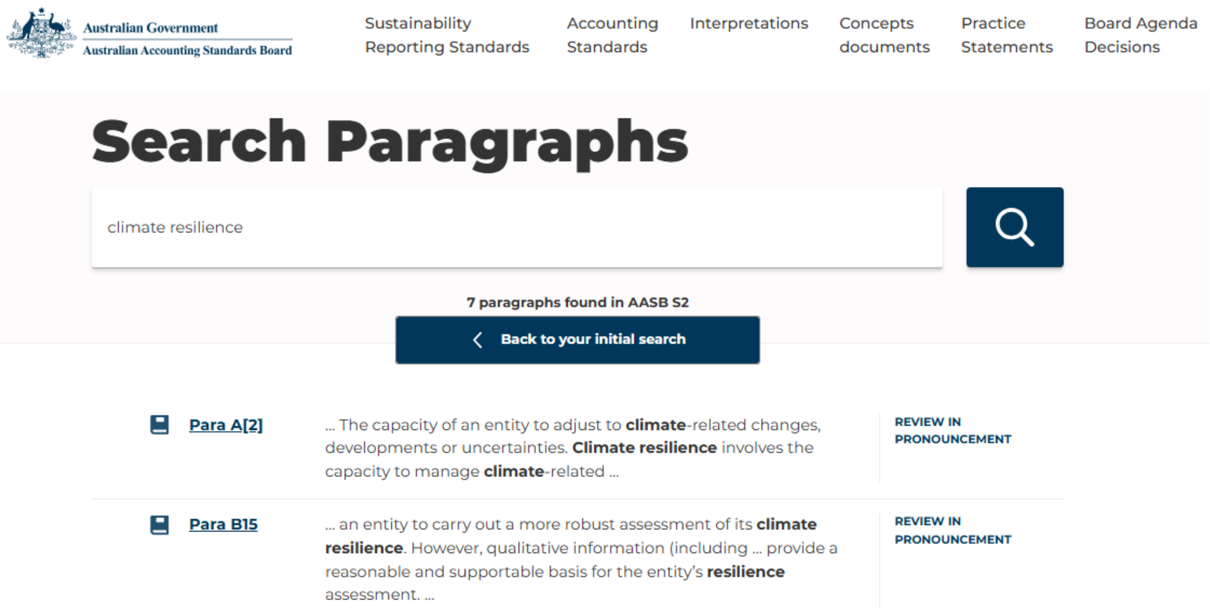
For example, select the calendar year 2025 for the search via the reporting dates in the Filter Results dropdown box:



Then click on the "Update" button to get the search results for that specific reporting period:



As noted above (page 2), clicking "Paragraphs & Footnotes" on the right of the list will produce the listing of paragraphs of AASB S2 that include the search term "climate resilience":



Click either the paragraph number link on the left or the "Review in Pronouncement" link on the right to open the specific paragraph in the pronouncement.

Filtering Search Results by Type of Pronouncement

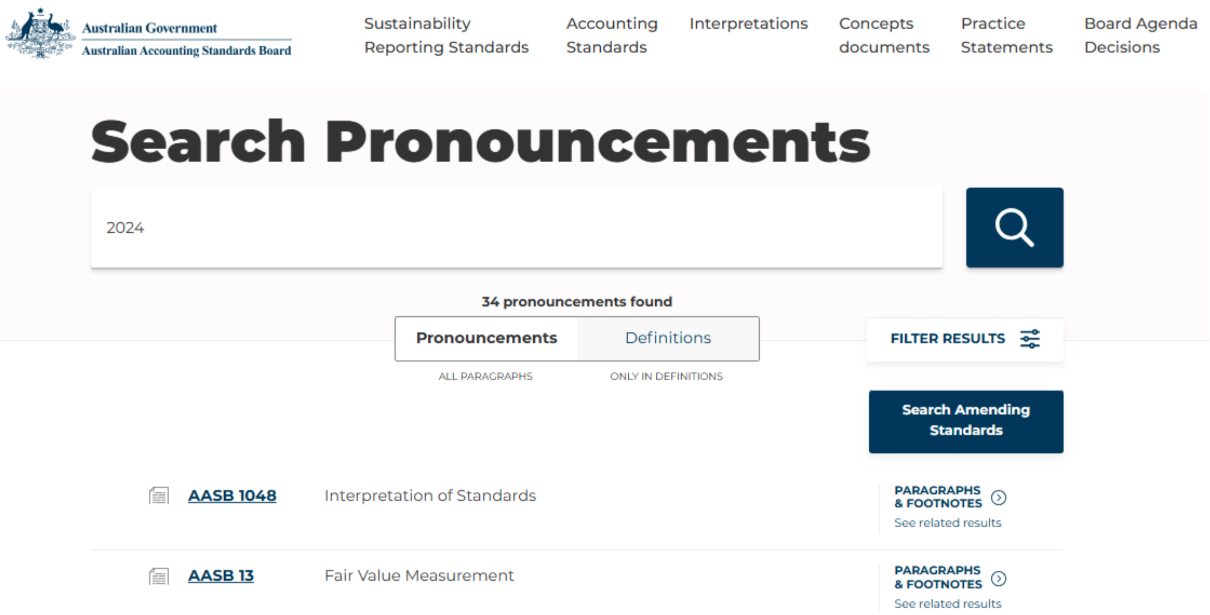
The portal user can also choose to limit the search results to only one or more types of pronouncements (i.e. Accounting Standards, Interpretations, Concepts documents, Sustainability Reporting Standards, Practice Statements and Board Agenda Decisions), using the checkboxes in the Filter Results dropdown box.

The search results can be filtered by a user-selected combination of reporting period and type of pronouncement.

Searching for Amending Standards

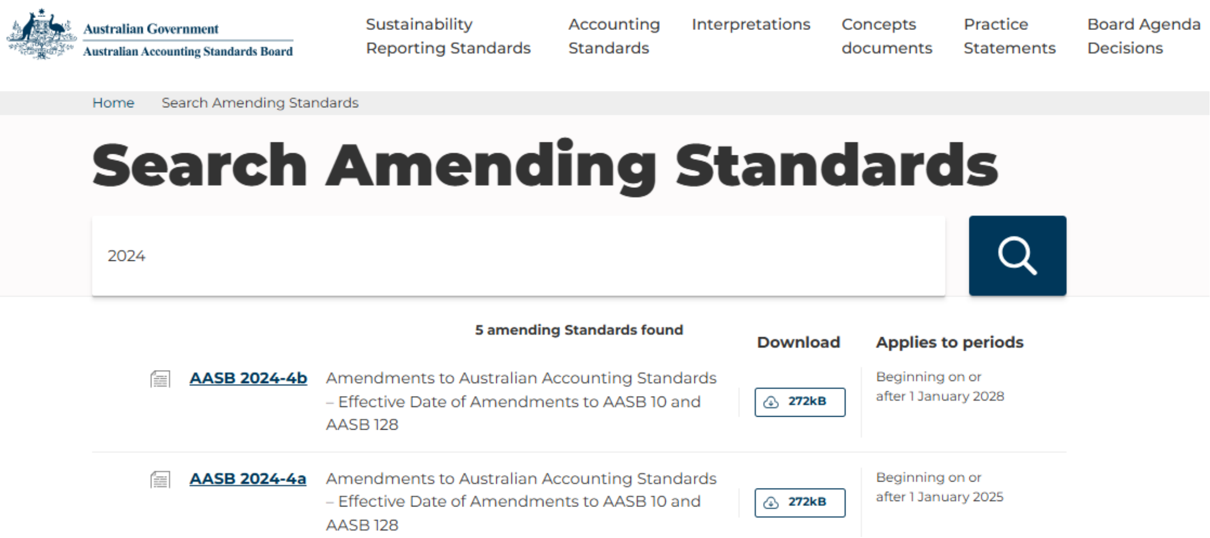
As a secondary search, the portal user can search separately for amending Standards, which are not treated as "pronouncements" in the portal and therefore are not included in the basic or filtered searches shown above. The search function looks for the search term in the number and title of the amending Standards, regardless of their operative dates. The search function does not search the contents of amending Standards.

For example, searching for "2024" gives the initial search results as follows:



This lists pronouncements (but not amending Standards) that include the search term, as per the Basic Search noted above.

Clicking on the "Search Amending Standards" button then yields the following results – all amending Standards that have 2024 in their number (only two are shown in the extract below as it is not the complete portal screen):



Amending Standards are provided in the portal only as PDF documents. Open them from this screen via the Standard number link on the left or the Download link.

If you search for "amendments", nearly all of the amending Standards <u>in the portal</u> will be listed in the results, given their typical title! This could be a handy shortcut to a listing that you can peruse to find the amending Standards of interest. But it is not a complete list of the amending Standards in the portal – it does not include AASB 2022-7 *Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards*, as there is no "Amendments" in that title!