

FASB Accounting Standards Codification®

Editorial and maintenance update 2025-01

Released: January 31, 2025

This maintenance update includes non-substantive corrections to various Codification Topics and content.

| Paragraph | Deleted/Amended/Added |
|-----------|-----------------------|
| N/A       | N/A                   |

**Other corrections and maintenance items that do not affect versioning of Sections for archive purposes:**

|                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ASU 2024-03             | <u>The effective of Update 2024-03 was amended by Accounting Standards Update No. 2025-01, <i>Income Statement—Reporting Comprehensive Income—Expense Disaggregation Disclosures (Subtopic 220-40): Clarifying the Effective Date</i>. Public business entities are required to adopt the guidance in annual reporting periods beginning after December 15, 2026, and interim periods within annual reporting periods beginning after December 15, 2027. Early adoption of Update 2024-03 is permitted.</u> |
| Proposed ASU 2024-ED900 | In the navigational table of contents menu and wrapper link text:<br>Proposed Accounting Standards Update 2024-ED900 <u>Financial Instruments—</u>                                                                                                                                                                                                                                                                                                                                                          |