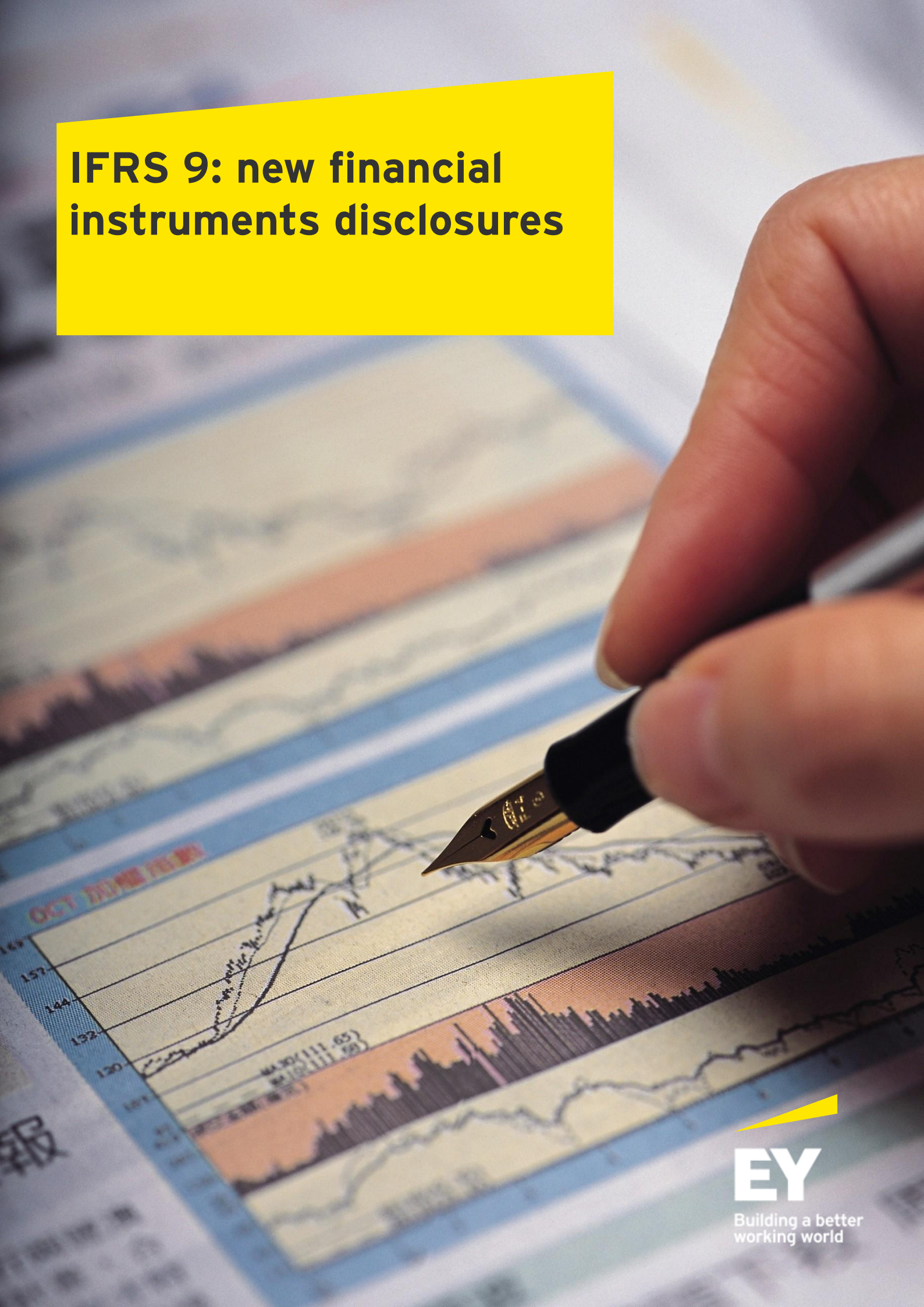


IFRS 9: new financial instruments disclosures



EY

Building a better
working world

New financial instruments disclosures with IFRS 9

The new standard IFRS 9 on the accounting of financial instruments, effective from 1 January 2018, introduces extensive new financial instruments disclosures to be provided in the financial statements.

The impact can not be underestimated and entities should appropriately consider the preparation and presentation of these additional disclosures as new or revised data is needed to meet the quantitative and qualitative requirements

New main disclosures

Financial instruments: Presentation and disclosure	IFRS 9 area	New disclosure to be provided
	Classification and measurement	New categories of financial assets and financial liabilities
	Impairment	Credit risk management practices
		Quantitative and qualitative information about amounts arising from expected credit losses
Credit risk exposure		
Hedge accounting	Collateral and other credit enhancements	
	Risk management strategy	
	Effects of hedging on amount, timing and uncertainty of future cash flows	
	Effects of hedge accounting on financial position	
		Other disclosures for particular situations

Our approach, your benefits

Integrated approach Management, valuation, IT, accounting, reporting and compliance are all covered		Local & international network Local and international EY network support with a high added value	
	Our experience Leading similar projects in different clients help us to show the best market practices		Customized & pragmatic solution Based on your specific transactions and the information available

Your EY contacts



Alberto Berbel
 Senior Manager
 alberto.berbel@ch.ey.com
 +41 58 286 3952



Mathias Zeller
 Senior Manager
 mathias.zeller@ch.ey.com
 +41 58 289 66 52