What accounting policy choices are available?

- Trade receivables and contract assets that **do not** contain a significant financing component under IFRS 15:
  - Always apply the ‘simplified approach’ (no choice)

- Trade receivables and contract assets that **do** contain a significant financing component under IFRS 15:
  - Apply either the ‘general approach’ or ‘simplified approach’

- Lease receivables:
  - Apply either the ‘general approach’ or ‘simplified approach’