

Supporting tool for classification of financial instruments according to IFRS 9



Scope of new financial instruments standard and its relevant effects

?
The new financial instruments standard comes into effect from 1st January 2018. **Why is it a relevant topic in 2017?**



In order to have the data of comparative period it is indispensable to prepare as soon as possible for the implementation. The data from 1st January 2017 – **as opening data – must be presented according to the new standard.**

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Who is affected by the new financial instruments standard?



Every IFRS applying corporate is affected by the changes coming with the standard. **They have critical impact for the lending process and receivables, given loans and securities.**

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What are **the most important changes** in the new financial instruments standard?



The standard brings new principle-based requirements for **classification** and evaluation.

The standard includes **new impairment model** which results disclosure of former losses.

Hedge accounting rules have been also changed.

Solution offered by Deloitte unburdens the current and continuous classification.



Deloitte IFRS 9 – **Classification** supporting tool

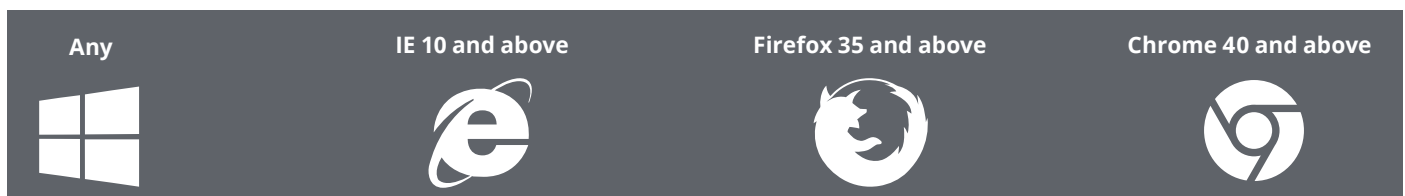
Available through intranet, personalized web based surface. Functions:

- 1 Access management**
- 2 Workflow based**
- 3 Credit database input and output**
- 4 Multi-language, multi-company unified solution**
- 5 Reporting, audit and project management support**
- 6 Continuous classification support according to IFRS9**

Server requirements

- .Net Framework (4.* or higher must be installed)
- IIS webserver (6.* or higher)
- SMTP mailserver account
- MS SQL server (2008 R2 or 2012 database)
- Windows Server (2003 or 2008/2012)

Client-side requirements:



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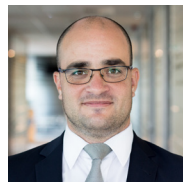
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