

## CONTENTS

paragraphs

## INTRODUCTION

**INTERNATIONAL FINANCIAL REPORTING STANDARD 9  
FINANCIAL INSTRUMENTS**

## CHAPTERS

1 OBJECTIVE	1.1
2 SCOPE	2.1
3 RECOGNITION AND DERECOGNITION	3.1.1–3.1.2
4 CLASSIFICATION	4.1–4.9
5 MEASUREMENT	5.1.1–5.4.5
6 HEDGE ACCOUNTING	NOT USED
7 DISCLOSURES	NOT USED
8 EFFECTIVE DATE AND TRANSITION	8.1.1–8.2.13

## APPENDICES

## A Defined terms

## B Application guidance

C Amendments to other IFRSs *(see separate booklet)***APPROVAL BY THE BOARD OF IFRS 9 FINANCIAL INSTRUMENTS  
ISSUED IN NOVEMBER 2009****AMENDMENTS TO THE GUIDANCE ON OTHER IFRSs *(see separate booklet)*****BASIS FOR CONCLUSIONS *(see separate booklet)***

## APPENDIX

**Amendments to the Basis for Conclusions on other IFRSs**

## CONTENTS

*paragraphs***BASIS FOR CONCLUSIONS ON  
IFRS 9 FINANCIAL INSTRUMENTS**

<b>INTRODUCTION</b>	<b>BC1–BC4</b>
<b>SCOPE</b>	<b>BC5–BC7</b>
<b>CLASSIFICATION</b>	<b>BC8–BC74</b>
Measurement categories	BC10–BC18
Approach to classification	BC19–BC52
Embedded derivatives	BC53–BC60
Option to designate a financial asset at fair value	BC61–BC64
Reclassification between fair value and amortised cost categories	BC65–BC74
<b>MEASUREMENT</b>	<b>BC75–BC89</b>
Gains and losses	BC82–BC89
<b>EFFECTIVE DATE</b>	<b>BC90–BC95</b>
<b>TRANSITION</b>	<b>BC96–BC117</b>
Transition relief	BC100–BC109
Transitional disclosures	BC110–BC111
Transition for future phases	BC112
Transitional insurance issues	BC113–BC117
<b>SUMMARY OF MAIN CHANGES FROM THE EXPOSURE DRAFT</b>	<b>BC118</b>
<b>COST-BENEFIT CONSIDERATIONS</b>	<b>BC119–BC123</b>

**DISSENTING OPINIONS****APPENDIX****Amendments to the Basis for Conclusions on other IFRSs**

# CONTENTS

## IFRS 9 FINANCIAL INSTRUMENTS

### APPENDIX

Amendments to other IFRSs

Amendments to guidance on other IFRSs

page

4

55