

IFRS 9 Classification - Blueprint

Highlights of the blueprint:

- Consideration of IFRS 9 accounting categories without any need to touch source systems
- Performs the complete category assignment analysing business models and/or SPPI test
- Criteria-based categorisation following product designs approved by the board

IFRS 9 calls for the classification of financial instruments.

The accounting category is decisive for the:

- Valuation approach: Depending on the accounting category, the financial instruments are based on the concept of AC or FV during initial and subsequent measurement
- Disclosure of valuation components: Depending on the accounting category, specific valuation elements need to be disclosed in the P&L or OCI

This section is split into the following topics:

- [Accounting Categories](#)
- [Classification Process](#)
- [Reclassification Process](#)