

Valuation Elements IFRS 9

This section entails IFRS specific explanations for valuation elements which are part of IFRS-compliant initial and subsequent measurement.

For general explanations about an individual valuation element please refer to the section [Core Valuation Elements](#).

For IFRS 9 - compliant financial accounting, the following valuation elements are relevant:

- [Contractual Remaining Debt IFRS](#)
- [Daily Payables Capital IFRS](#)
- [Daily Payables Interest IFRS](#)
- [Daily Payables Fees IFRS](#)
- [Linear Accrued Interest in Arrears IFRS](#)
- [Interest Smoothing IFRS](#)
- [Effective Interest Rate IFRS](#)
- [Amortised Cost IFRS](#)
- [Open Amortisation Transaction Costs IFRS](#)
- [Open Amortisation Premium/Discount IFRS](#)
- [Expected Credit Loss / Risk Provision IFRS](#)
- [Fair Value DCF with constant credit spread IFRS](#)
- [Fair Value DCF IFRS](#)
- [Current Balance IFRS](#)
- [Unwinding IFRS](#)
- [Early repayment Ratio \("Prepayment"\) IFRS](#)