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financial guarantee contracts to which Ind AS 109 applies and not accounted for at FVTPL 5. When an entity transfers a financial asset, it shall evaluate the extent to which it retains the risks and rewards of ownership of the financial asset. IND AS 109 Financial Instruments deals with classification, recognition, de-recognition and measurement requirements for all the financial assets and liabilities. New EIR computed Write-off Gross Carrying Amount of a financial asset is directly reduced when no reasonable expectations of recovering a financial asset in its entirety or a portion thereof. Reclassification When an entity changes its business model for managing financial assets then reclassify all affected financial assets. De-recognition shall be applied to a part of a financial asset or to its entirety or group subject to certain conditions. If a hybrid contract contains a host that is not an asset, an embedded derivative shall be separated from the host and accounted for as a derivative only if: The economic characteristics and risks of the embedded derivative are not closely related to the host A separate instrument with the same terms as the embedded derivative meets the definition of a derivative The hybrid contract is not measured at fair value with changes in fair value recognized in profit or loss If unable to separate and measure embedded derivative from its host either, then designate the entire hybrid contract as at FVTPL. Impairment ¢ÃÂÂ Expected Credit Loss (ECL) Impairment obligations/ recognition is based on Expected Credit Loss (ECL) model. The hedged item can be a single item or a group of items which are reliably measurable or probable. An entity shall de-recognize a financial asset only when the contractual rights to the cash flows from the financial asset expire, or it transfers the financial asset and the transfer qualifies for de-recognition. An entity shall classify its financial assets based on its business model for managing the financial or the contractual cash flow pattern of the financial asset, subsequently valued to: SL Interest on the main slope amount. Amortized Coste*2 The financial asset is maintained by compiling contractual cash flows and the sale of financial assets, the financial asset gives rise to specified dates to cash flows that are ã. on the amount of main slope. Reasonable value by another global result (FVTOCI) 3SI does not meet the criteria of the two previous ones of the adjusted asset or liabilities to achieve a constant effective type of life during life of the asset or liabilities. Any gain or remaining paid in the IH is the inefficiency of coverage is recognized in P&L C. â € Recognition of a new financial liabilities2al to extinguish or transfer to another part (totally or partially) difference between the amount in books and the paid consideration (including non -monetary assets) that will be recognized in the result of the exercise3recompra of a part of a financial liabilities to assign The amount in anterior book between the part that continues to be recognized and the part that is annulled to recognize depending on the reasonable values on the date of the replacement of the implicit derivatives An implicit derivative is a component of a hybrid contract includes a host contract Not derived. The whole of the amortized cost generally implies the cup of the of all expected future cash flows over the life of the IF at the prevailing market rate. If you can't measuring the fair value and then ³ the difference between the fair value of the contract and the host is considered as its fair value; otherwise, Â designate as in FVTPL. Some of the cash flows of the combined instrument are similar to a separate derivative. Classification is ³ on the basis of certain principles, therefore reclassification should ³ done if the principles change. Sl.NoAll risks and rewards of ownershipResult1Transfers substantiallyDe-recognize the financial asset and recognize separately the obligations created or retained in the transfer2Substantial withholdingsContinue to recognize the financial asset3Neither transfers nor retains substantiallyDetermine whether the entity has retained control of the financial asset De-recognition of financial liabilities An entity shall eliminate a financial liability (or part of a financial liability) only ³ when it is extinguished (The contractual obligation is ³ settled or canceled or matures). The ECL map should be applied to: 1. Hybrid contracts with financial asset hosts A hybrid contract contains both derivatives and non-derivatives that cannot be transferred independently of the master contract. Fair value coverage: The gain or loss in the IAE recognized in the result The gain or loss of coverage in the hedged item is adjusted to the ACG. Accumulated gain/loss in OCI adjusted to FV FVOCIFVTPLAsset considered to FV. Edit Initial Reclassification MeasureRevised ³ Cost Amortized FVTPl FV at reclassification date ³ difference in PL Amortized Cost FVOCIFV at reclassification date ³ and difference in OCI FVOCIA This Amortized FV at reclassification date ³ is book value. In the future, if credit quality improves to the extent that there is no longer a significant increase in credit risk, the impairment loss will be based on the 12 - month ECL.2. euq euq orep ,IF nu a odaicosa odavireD .n³Ãicamrofni ed ahcef adac ne saicilativ LCE sal ne esodn¡Ãsab rolav led oroireted rop adidr©Ãp al econocer es y otid©Ãrc ed ogseir le ne soibmac nereiuqer es Transferable independently of that instrument, or having a different counterparty, is not an unpaid derivative, but a separate FI. Coverage of a net investment ³ a foreign ³: 1 Portion of the gain or loss in HI determined to be an effective coverage is recognized in OIC The ineffective portion is recognized in P&L. A regular purchase or sale of financial assets may be recognized and reversed by accounting for the trade date ³ accounting for the settlement date ³. The provision is ³ on the basis of previous arrears. There is no manual record of accumulated gain/loss in OCI adjusted in PL FVTPLFVOCIAset considered in FV FVTPhis amortized FV at the reclassification date ³ is book value. A hedging ³ only meets the requirements for hedge accounting if all of the following criteria are met: Consists only of eligible HI and hedged item There are formal ³ and documentation ³ and the risk management objective of the institution meets all of the following hedging efficiency requirements:Economic ³ between the hedged item and the HI The credit risk effect does not dominate the value changes andThe hedging ratio of the hedging relationship is the same as the entity ³ actually hedges and the amount of HI the institution actually uses to hedge that amount of hedged item Accounting treatment for all three types of hedging relationships: A. Method of the effective interest rate (EIR) explained below³ n: Sl.NoNature of Financial AssetCalculation of Interest Income1Normal EIR to Gross Amount in Books (GCA)2Impairment of Purchased Credit Use EIR adjusted for credit3Impairment of CreditUse EIR in the subsequent period4Modified contractual cash flowRecalculate GCA and modify P&L gains or losses Recognition of Financial Instruments An entity recognizeOne asset or a financial liability on its balance sheet is ³ when the entity executes the Contract involving the Instrument. An entity cannot reclassify a financial liability. De-recognition of Assets, this concept applies to a consolidated level and, therefore, an entity first consolidates all subsidiaries in accordance with IND AS 110. Profit or public assets measured in FVTCI is recognized in profits or pages Covered element is an instrument of equity that adopts changes in FVoci will remain in the Ocibedged Ém is a commitment of the unrecognized company, the cumulative change in the fair value is recognized as an asset or a liability with a corresponding gain or gain recognized in P&L B. 115 if it is not a significant financial component. Leasing accounts receivable and commercially charged accounts or assets of the contract 4. FI measured in FVOCI 3. fi measured in the amortized cost 2. This is provides guidelines for accounting and reports of the financial instruments (fi) that will allow n to those interested â € â € ‹Evaluate the time and uncertainty of a commercial future cash flow. CLASSIFICATION OF FINANCIAL LIABILITIES All financial liabilities are measured at a amortized cost, except: (a) In FVTPL, it will be subsequently measured to fair value transfers (B) that do not qualify for waste (continuous participation approach) (C) Financial Guarantee Contracts (D) The commitments to provide a process at a rate of integrated market (e) contingent consideration will be measured to the fair value with the changes recognized in the medicality of profits or p. Redidas under IND as 109 financial instruments The initial recognition is at fair value (transaction value) otherwise, otherwise, the cost of direct transaction of the FI is considered. Coverage instruments (HI) A covered element can be a recognized asset or responsibility, a commitment of the unrecognized company, a pronistic transaction or a net investment in a foreign operation. Cash flow coverage: the cash flow coverage reserve adjusts the smallest of the following: the cumulative gain or loss in the HI since its inception the cumulative change in the fair value of the part of the gain or loss in the HI determined to be a .n³Ãicacifisalcer .n³Ãicacifisalcer ed ahcef al ne esrecah ebed n³Ãicidem aL .adiv rop ed LCE asu es ,etnemavitacifingis odatnemua ah otid©Ãrc ed ogseir le iS .sesem 21 ed LCE sol y laicini otneimiconocer le edseD OTIDÃRC ED DADISER LE NE OTNEMUA YAH ON IFIFILARENEG OYOPA 1NOITANALPXEEMAnoN.LS LPTVF ne nedim es on omats©Ãrp ed sosimorpmoc sol sodoT .oneller-erP %001 sotunim 3 olos ne senoiculoved sus etneserP .ICO ne econocer es arutreboc aL

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