

**Content of indentures –IFRS Basic-Course (“Separate financial statement”)**

Indenture	Content
<b>IFRS-Indenture 1</b>	<ul style="list-style-type: none"> <li>• Purpose of International Accounting</li> <li>• Structure of IFRS</li> <li>• IFRS Framework</li> <li>• Components of financial statements               <ul style="list-style-type: none"> <li>– Financial statement</li> <li>– Basics „Comprehensive Income“, “Cash Flow statements” and “Statements of Changes in equity”</li> </ul> </li> <li>• Standards: IAS 1, IFRS-Framework</li> </ul>
<b>IFRS-Indenture 2</b>	<ul style="list-style-type: none"> <li>• Recognition, measurement and disclosure of property plant and equipment (incl. assets held for sale)</li> <li>• Standards: IAS 1, IAS 23, IFRS 5</li> </ul>
<b>IFRS-Indenture 3</b>	<ul style="list-style-type: none"> <li>• Recognition, measurement and disclosure of intangible assets</li> <li>• Recognition, measurement and disclosure of financial instruments</li> <li>• Standards:               <ul style="list-style-type: none"> <li>– IAS 38, IFRS 3 (intangible assets)</li> <li>– IAS 39 or IFRS 9 (Financial instruments)</li> </ul> </li> </ul>
<b>IFRS-Indenture 4</b>	<ul style="list-style-type: none"> <li>• Recognition, measurement and disclosure of inventories (incl. mass production)</li> <li>• Standard: IAS 2</li> </ul>
<b>IFRS-Indenture 5</b>	<ul style="list-style-type: none"> <li>• Recognition, measurement and disclosure of liabilities (Payables and provisions, contingent liabilities)</li> <li>• Standards: IAS 39 or IFRS 9, IAS 37</li> </ul>