

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

Indenture	Content
IFRS-Indenture 1	<ul style="list-style-type: none"> • Purpose of International Accounting • Structure of IFRS • IFRS Framework • Components of financial statements <ul style="list-style-type: none"> – Financial statement – Basics „Comprehensive Income“, “Cash Flow statements” and “Statements of Changes in equity” • Standards: IAS 1, IFRS-Framework
IFRS-Indenture 2	<ul style="list-style-type: none"> • Recognition, measurement and disclosure of property plant and equipment (incl. assets held for sale) • Standards: IAS 1, IAS 23, IFRS 5
IFRS-Indenture 3	<ul style="list-style-type: none"> • Recognition, measurement and disclosure of intangible assets • Recognition, measurement and disclosure of financial instruments • Standards: <ul style="list-style-type: none"> – IAS 38, IFRS 3 (intangible assets) – IAS 32, IFRS 9 (Financial instruments)
IFRS-Indenture 4	<ul style="list-style-type: none"> • Recognition, measurement and disclosure of inventories (incl. mass production) • Standard: IAS 2
IFRS-Indenture 5	<ul style="list-style-type: none"> • Recognition, measurement and disclosure of liabilities (Payables and provisions, contingent liabilities) • Standards: IAS 32, IFRS 9, IAS 37