

Commission Regulation (EC) No 1165/2009 of 27 November 2009 amending Regulation (EC) No 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards International Financial Reporting Standard (IFRS) 4 and IFRS 7 (Text with EEA relevance) (revoked)

- Article 1 The Annex to Regulation (EC) No 1126/2008 is amended as...
Article 2 Each company shall apply the amendments to IFRS 4 and...
Article 3 This Regulation shall enter into force on the third day...
Signature

ANNEX

- Amendment to International Financial Reporting Standard 7
~~Financial Instruments Disclosures~~
SIGNIFICANCE OF FINANCIAL INSTRUMENTS FOR FINANCIAL POSITION AND PERFORMANCE
- Other disclosures
- Fair value
- 27 An entity shall disclose for each class of financial instruments...
- 27A To make the disclosures required by paragraph 27B an entity...
- 27B For fair value measurements recognised in the statement of financial...
- Liquidity risk
- 39 An entity shall disclose:
- EFFECTIVE DATE AND TRANSITION
- 44G Improving Disclosures about Financial Instruments (Amendments to IFRS 7), issued...
- Appendix A Defined terms
- Appendix B Application guidance
- Nature and extent of risks arising from financial instruments (paragraphs 34(a) and 39(a) and 42)
- (b))...
- B10A In accordance with paragraph 34(a) an entity discloses summary quantitative...
- B11 In preparing the maturity analyses required by paragraph 39(a) and...
- B11A In complying with paragraph 39(a) and (b), an entity shall...
- B11B Paragraph 39(b) requires an entity to disclose a quantitative maturity...
- B11C Paragraph 39(a) and (b) requires an entity to disclose maturity...
- B11D The contractual amounts disclosed in the maturity analyses as required...

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EC) No 1165/2009. (See end of Document for details)

B11E Paragraph 39(c) requires an entity to describe how it manages...

B11F Other factors that an entity might consider in providing the...

B12-B16 [Deleted]

Amendment to International Financial Reporting Standard 4

DISCLOSURE

Nature and extent of risks arising from insurance contracts

39 information about credit risk, liquidity risk and market risk that...

Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EC) No 1165/2009.