

Contents

	Page
Foreword	4
Introduction	9
1. Volume and structure of financial reporting	10
2. Disclosure of judgements in applying accounting policies and sources of estimation uncertainty	14
3. Fair value measurement	17
4. Presentation of credit risk	26
5. Presentation of market risk	34
6. Presentation of liquidity risk	36
7. Classification and reclassification of financial instruments	42
8. Impairment of available for sale assets and goodwill and valuation of deferred tax assets	48
9. Disclosure and presentation of the impact of the financial crisis	54
10. Disclosure of capital	63

