

Table of contents

B1	Scope	1
B2	Financial assets	53
B3	Financial liabilities and equity	151
B4	Derivatives	299
B5	Embedded derivatives	321
B6	Measurement	399
B7	Fair value measurement of financial instruments	561
B8	Recognition and derecognition	681
B9	Hedge accounting	821
B10	Hedge accounting – examples	1067
B11	Disclosure	1235
B12	First-time adoption of IFRS Standards	1393
B13	Transition to IFRS 5	1429
Appendix B1	Hedge accounting under IAS 39	1471
Appendix B2	Hedge accounting under IAS 39 – examples	1675
	Index	1785

B1 Scope

Contents

1	Introduction	3
2	Financial instruments scoped out of IAS 32, IFRS 7 and IFRS 9	5
2.1	Interests in subsidiaries, associates and joint ventures	8
2.2	Employers' rights and obligations under employee benefit plans	12
2.3	Rights and obligations arising under insurance contracts	13
2.4	Contracts for contingent consideration in a business combination	26
2.5	Contracts to buy or sell non-financial items	27
2.6	Share-based payments	40
2.7	Construction contract receivables	40
3	Additional scope exclusions of IFRS 9	41
3.1	Equity instruments of the entity	41
3.2	Forward contracts to buy or sell an acquiree in a business combination	42
3.3	Certain reimbursement rights	47
3.4	Rights and obligations under lease contracts	47
3.5	Loan commitments	47