

Appendix B: Reconciliation of statement of financial position balances from IAS 39 to IFRS 9 at 1 January 2015

	(i) <u>IAS 39</u> <u>carrying amount</u> <u>31 December 2014</u>	(ii) <u>Reclassifications</u>	(iii) <u>Remeasurements</u>	(iv) = (i) + (ii) + (iii) <u>IFRS 9</u> <u>carrying amount</u> <u>1 January 2015</u>	(v) = (iii) <u>Retained earnings effect</u> <u>on 1 January 2015</u>
Measurement category:					
Fair value through profit or loss					
<i>Additions:</i>					
From available for sale (IAS 39)					
From amortised cost (IAS 39) - required reclassification					
From amortised cost (IAS 39) - fair value option elected at 1 January 2015					
<i>Subtractions:</i>					
To amortised cost (IFRS 9)					
Total change to fair value through profit or loss					
Fair value through other comprehensive income					
<i>Subtractions:</i>					
Available for sale (IAS 39) to fair value through profit or loss (IFRS 9)					
Available for sale (IAS 39) to amortised cost (IFRS 9)					
Total change to fair value through other comprehensive income					
Amortised cost					
<i>Additions:</i>					
From available for sale (IAS 39)					
From fair value through profit or loss (IAS 39)					
<i>Subtractions:</i>					
To fair value through profit or loss (IFRS 9) - required reclassification					
To fair value through profit or loss (IFRS 9) fair value option elected at 1 January 2015					
Total change to amortised cost					
Total financial asset balances, reclassifications and remeasurements at 1 January 2015	(i)	Total (ii) = 0	(iii)	(iv) = (i) + (ii) + (iii)	
Total change to retained earnings at 1 January 2015					(v) = (iii)

Note: This illustration assumes that the entity's date of initial application is 1 January 2015.

This paper has been prepared by the technical staff of the IFRS Foundation for discussion at a public meeting of the IASB.

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Comments made in relation to the application of an IFRS do not purport to be acceptable or unacceptable application of that IFRS—only the IFRS Interpretations Committee or the IASB can make such a determination.

The tentative decisions made by the IASB at its public meetings are reported in IASB Update. Official pronouncements of the IASB, including Discussion Papers, Exposure Drafts, IFRSs and Interpretations are published only after it has completed its full due process, including appropriate public consultation and formal voting procedures.