## Financial liabilities at Amortized cost

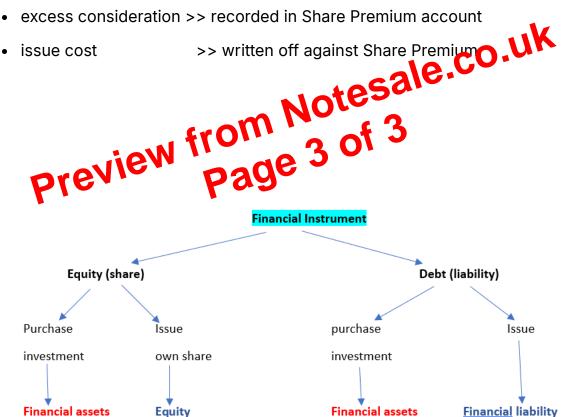
- default classification
- initial measurement >> FV minus transaction costs
- using the effective interest method

## **Equity instruments (O share, Irredeemable** P share)

initially measured at FV less issue cost.

when equity shares are issued, they are recorded at a nominal value

excess consideration >> recorded in Share Premium account



IFRS 9 - Financial Instruments