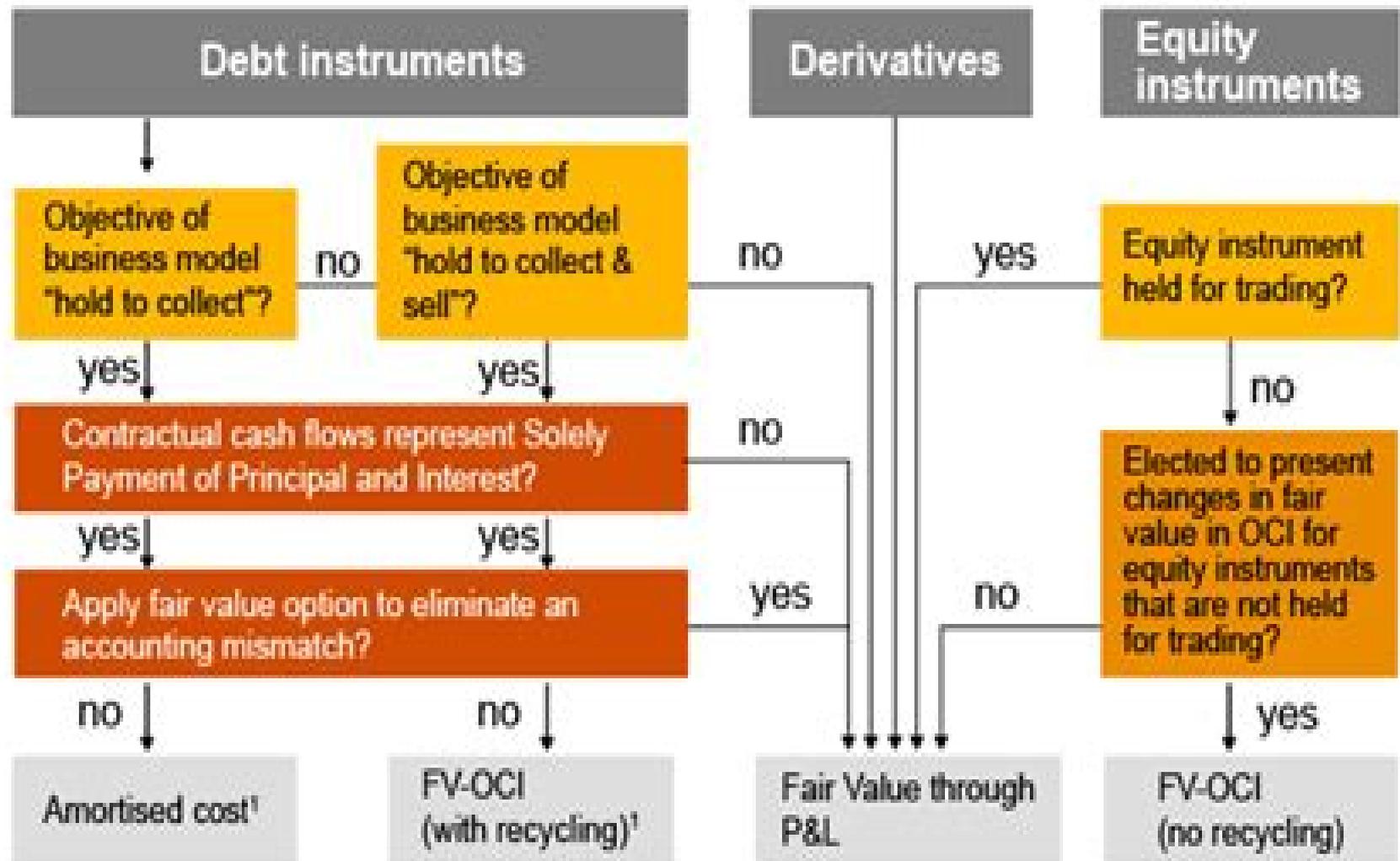


# IFRS 9 Classification and measurement

## Classify financial assets



<sup>1</sup>Impairment considerations apply.

# Kpmg Ifrs 9 Impairment Accounting Solutions

**Puja Mehta**



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