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Accounting Policies In Full IFRS That Had Been Permitted By The Exposure Draft With Cross-references To IFRS. Because IFRS For SMEs Is A Stand-alone Standard There Are No Cross-references To Full Jun 3th, 2024IFRS 17 And IFRS 9: Bridging The Gap - DeloitteCSM, P&L And OCI. Figures 1 And 2 Show The Impact Of The Different Treat-ment Of Changes In Assets And Liabilities Resulting From Interest Rate Movements On The P&L, OCI And Balance Sheet. Note That The Underlying Assumptions Is That The BBA Is Used. In Case The VFA Would Be Used, Some Change May 2th, 2024.

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