



Disclosure requirements of IFRS 7

IFRS 7 requires certain disclosures to be presented by category of instrument based on the International Accounting Standards IAS 39 measurement categories.

Class of financial instrument requires certain other disclosures. For those disclosures an entity must group its financial instruments into classes of similar instruments as appropriate to the nature of the information presented.

The two main categories of disclosures required by IFRS 7 are:

1. Information about the significance of financial instruments.
2. Information about the nature and extent of risks arising from financial instruments