

Classifying your Financial Policy into multiple categories (from the IFRS) (Self study 1)

Learning Goals

Business Model Objectives

- Classify whether the business model is primarily financial or non-financial
- Explain the classification and its implications regarding measurement and recognition
- Explain the financial instrument's classification with a primary objective through classification

Business Model Objectives (Business Model Objectives) [link](#)

1. Classification will not only depend on the contract classification but also:

- **What is the business model objective using the portfolio?**
- **What is the business model objective?**
- **What is the business model objective?**
- **What is the business model objective?**



2. The other objective is the business model:

- **Business Model Objective of the other contract** is to be classified as **Financial** and **Non-Financial** by the IFRS standard, as per the IFRS 9 standard, as the portfolio objective.

Business Model Objective (IFRS 9)

Business Model Objective

Business Model Objective (IFRS 9)

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Business Model Objective (IFRS 9)

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