

## PwC Plus Article

By ESRB - European Systemic Risk Board | 28. September 2023

# ESRB response on the request for information for post-implementation Review of IFRS 9 Financial Instruments – Impairment

**In its response to the request for information, the ESRB mainly relies on the points raised in its three published reports, adding evidence from the implementation of IFRS 9.**

## **Schlagwörter**

Finanzinstrumente, Finanzmarktkrise, IAS 39, IFRS 9, Wertminderung / Impairment (Finanzinstrumente)

## **Themen**

Capital Markets & Accounting Advisory - PRIME  
Risk & Regulation

## **Verfasser**

ESRB - European Systemic Risk Board