



Exchange Regulation

**COMMUNIQUÉ NO. 10/2015
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Updated findings on IFRS from the review of financial statements for 2014

The [IFRS Circular](#) contains an overview of the findings communicated by SIX Exchange Regulation in comment letters, agreements and sanctions. It has been updated to include findings from the IFRS semi-annual and annual statements for 2014. Issuers are referred in particular to the statements on business combinations, discontinued operations, the consolidated financial statements of investment entities, and fair value disclosures.

When reviewing IFRS financial statements, SIX Exchange Regulation assumes that the issuer is familiar with the guidance on IFRS issues that is set out in the Circular. Issuers should thus study the Circular in detail, so that they are able to timely make the amendments that are required for the IFRS annual financial statements for 2015. If the issuer would like the advance opinion of SIX Exchange Regulation on the treatment of a specific matter, a "pre-clearance" process may be initiated at any time subject to the [conditions](#) set out on our website.

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