Enforcement priorities for 2019

(Berlin, 15 November 2018)

1. Specific issues related to the application of IFRS 15 Revenue from Contracts with Customers*

2. Specific issues related to the application of IFRS 9 Financial Instruments*

3. Disclosure of the expected impact of implementation of IFRS 16 Leases*

4. Group management report
   Presentation and analysis of the group’s course of business and earnings appropriate to the size and complexity of its operations (section 315 (1) sentences 1 to 3 of the HGB (German Commercial Code))

5. Segment information
   including the following specific issues, taking into account the company’s internal reporting structure:
   - Identification of operating segments (IFRS 8.5) and aggregation into reportable segments (IFRS 8.11-8.19) with explanatory disclosures (IFRS 8.22)
   - Presentation of segment results, particularly where alternative performance measures are used (IFRS 8.23, IFRS 8.25-8.27)
   - Distinction between information in the “all other segments” category and other reconciling items in the reconciliation (IFRS 8.16, IFRS 8.28)
   - Information about geographical areas, separately for the country of domicile and foreign countries (IFRS 8.33), and about reliance on major customers (IFRS 8.34)

* Please refer to https://www.esma.europa.eu/ for a detailed discussion of this enforcement priority.