



Successful IFRS 9 Management

Presented by Inam ur Rahman ACA CPA

CEO OASIS Global Consulting (Pvt) Ltd.





Table of Contents

- Part 1** Key considerations and challenges

- Part 2** OASIS's best practices approach

- Part 3** Designing a strategic end-to-end ECL framework

- Part 4** Questions and answers

Key considerations and challenges to IFRS 9 transition

1 Highly technical and complex standard

2 Systems Infrastructural requirements

3 Capital (BS) and income volatility.

Key considerations and challenges to IFRS 9 transition

4 Developing entity wide risk policy framework

5 Data and modeling

6 Cost involved

Key considerations and challenges to IFRS 9 transition

7 Risk, finance, and accounting integration

8 The Covid impact

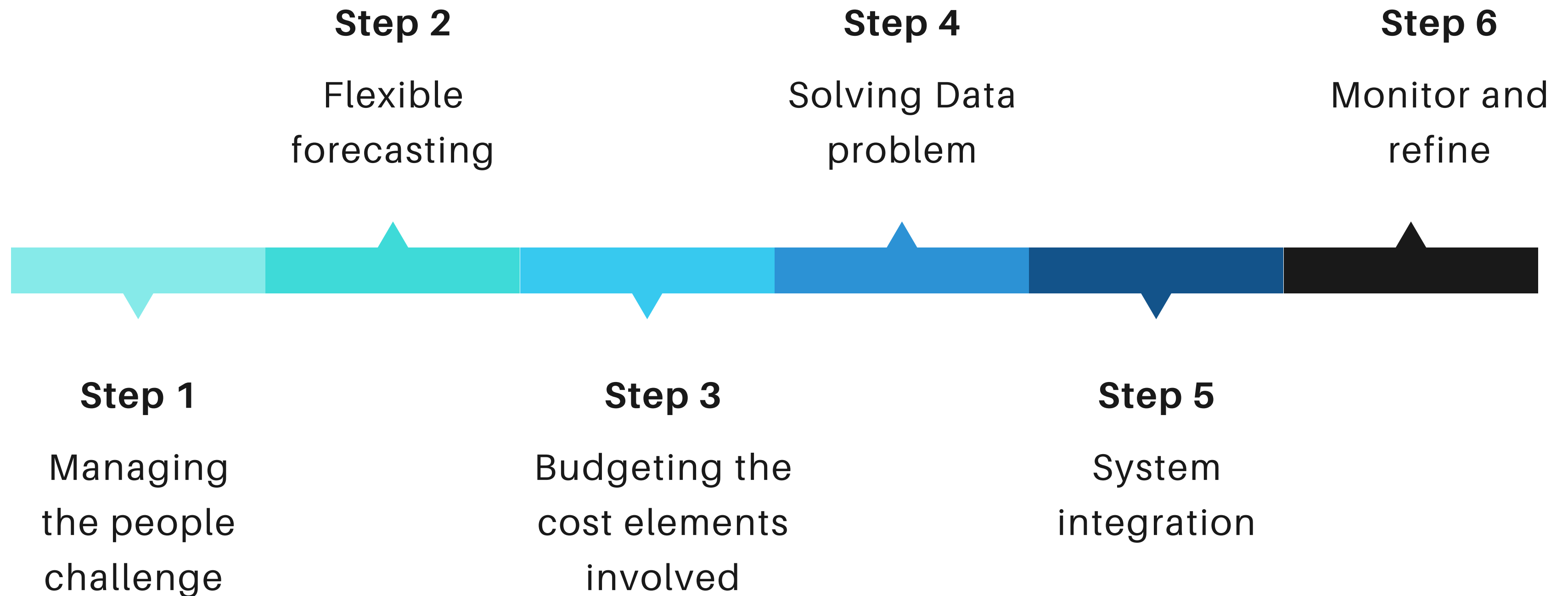


OASIS's best practices approach to IFRS 9

OASIS Global Consulting has experience of serving a diversified range of IFRS 9 clients.



OASIS'S BEST PRACTICES APPROACH FOR IFRS 9 MANAGEMENT



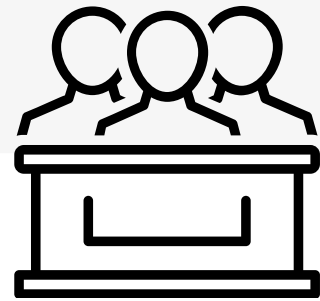


Guidance on designing a strategic end-to-end ECL impairment calculation framework

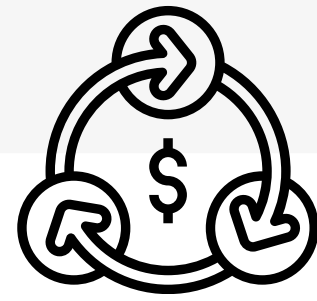
Impairment of financial assets – the expected credit loss (ECL)

The difference between the present value (PV) of all contractual cashflows and the PV of expected future cash flows.

Designing a strategic end-to-end ECL framework



Building in house
IFRS 9 committee



Choosing the right
ECL Model



Independent Data
integrity checks

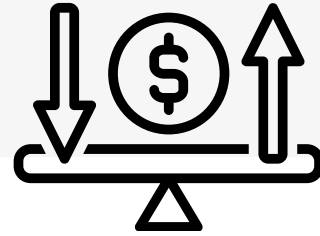


Challenging the
assumptions
used in Model

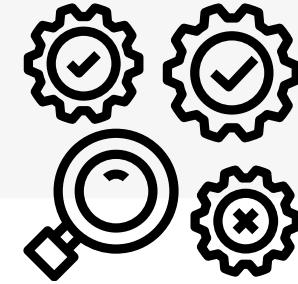
Designing a strategic end-to-end ECL framework



Ensure
compliance to
regulations



Using and updating
Macroeconomic
factors



Testing the model
and frequency of
testing



Disclosure
requirements





Thank you!

Contact OASIS:

Phone and Whatsapp: (+92) 332 988 8875

Email: info@cloudoasis.net

Plot 14-Y office 14, F-8 Islamabad, 44220, Pakistan