

有關發布新修正證券發行人財務報告編製準則及相關解釋函令問答集

(104年1月修訂)

一、依證券發行人財務報告編製準則(下稱編製準則)第十條第三項第三款規定，「指定為透過損益按公允價值衡量之金融負債」，其公允價值變動中屬企業信用風險所產生者須列為其他綜合損益部分

(一) 相關 IFRSs 之規定內容為何？

答：

1. 依 IFRS9¹第 5.7.1(c)及 5.7.7 至 5.7.9 段規定，企業須將指定為透過損益按公允價值衡量之金融負債之公允價值變動金額中，屬該負債之信用風險變動者列報於其他綜合損益，剩餘之公允價值變動金額應列報於損益。惟若適用上開規定會引發或加劇損益之會計配比不當，或該負債係屬放款承諾或財務保證合約，企業應將所有利益及損失列報於損益中。另依同公報第 7.1.2 段規定，企業可單獨提前適用此部分規定而無須提前適用 IFRS9 之其他規定。
2. 為增加企業金融負債表達之合理性，編製準則第十條第三項第三款爰規定企業應將此類負債按前揭規定辦理。

(二) 企業可否依 104 年 1 月 1 日之事實或情況重新決定金融負債列入「指定為透過損益按公允價值衡量之金融負債」？

答：考量我國於 104 年採用 2013 年版 IFRSs 時，此類金融負債僅公允價值變動屬信用風險產生者認列於其他綜合損益與 2010 年版之規定有異，金融工具分類與衡量之其他規定仍應依 IAS39 辦理，且金融負債指定為透過損益按公允價值衡

¹ 係 IASB 於 2014.7.24 發布，預定於 2018.1.1 生效之版本。

量之條件並無差異，基於財務報告表達之一致性，企業於104年1月1日適用此部分規定時原則應延續103年財務報告中金融負債之分類處理(但如原分類錯誤者應依IAS8「會計政策、會計估計變動及錯誤」相關規定辦理)。(有關IFRS9確切之實施日期及IFRS9首次全面適用時之過渡規定，金管會將評估後另行規定)

(三) 104年1月1日採用IFRS9有關企業自身信用風險變動之衡量規定時，是否應追溯適用或調整比較期間數據？

答：

1. 應追溯適用：於初次適用日，企業應以初次適用日存在之事實及情況為基礎，決定將信用風險所導致之公允價值變動認列於其他綜合損益是否會引發或加劇損益之會計配比不當，並以該決定為基礎追溯適用。(參考IFRS9第7.2.14段規定)
2. 可選擇是否調整比較期間：企業於104年追溯適用時，應依下列方式之一處理比較期間(103年)之財務數據：(參考IFRS9第7.2.15段定)
 - (1) 將過去期間屬信用風險導致之公允價值變動數，由保留盈重分類至其他權益，並調整103年比較期間之財務報表；
 - (2) 不調整103年比較期間之財務報表，將差異數調整104年1月1日之期初保留盈餘。

(四) 如何區分公允價值變動中屬企業信用風險所產生者？

答：可參考IFRS9第B5.7.13至B5.7.15段規定判斷信用風險，並參考同公報第B5.7.16至B5.7.20段規定決定信用風險變動之影響數。

(五) 企業因自身信用風險變動而認列於其他綜合損益之金額是否得重分類？

答：列報於其他綜合損益中之金額後續不得移轉至損益。惟企業

可於權益內移轉累積利益或損失。故企業應將其他綜合損益中屬企業自身信用風險變動所產生者，認列於綜合損益表中「後續不得重分類至損益」之類別項下，並於該負債除列時始得轉入保留盈餘。(參考 IFRS9 第 B5.7.9 段規定)

(六) 企業適用有關自身信用風險變動之認列規定時，應注意之揭露事項？

答：為提升企業財務報告之透明度，企業適用本規定時，應揭露是否單獨適用有關自身信用風險變動之損益認列規定，並持續依 IFRS7²第 10 段至第 11 段規定揭露，包括該金融負債之累積公允價值變動中歸因於信用風險變動之金額、該期間累積利益或損失於權益內之移轉金額及理由、衡量信用風險變動所使用方法之詳細說明等資訊。(參考 IFRS9 第 7.1.2 段、IFRS7 第 10 段至第 11 段規定)

二、編製準則第十五條第三十一款規定，企業應揭露「具重大影響之外幣資產與負債，包括貨幣性及非貨幣性項目之外幣暴險金額、幣別、匯率及貨幣性項目之兌換損益等」，企業是否應按幣別分別揭露兌換損益？又兌換損益之揭露是否包含已實現部分？

答：

(一)為利報表使用者評估企業匯率風險，企業應按有重大影響之外幣幣別分別揭露資產負債表中具重大影響之外幣貨幣性項目之兌換損益金額。企業得選擇按外幣帳面金額、原幣金額或其他更有系統方式揭露兌換損益，並清楚敘明其包含未實現或全部兌換損益(含已實現及未實現)。以外幣貨幣性項目之兌換損益為例，假設母公司功能性貨幣為新臺幣，子公司功能性貨幣為人民幣，子公司帳上有美金交易產生之外幣應收帳款，於資產負債表日前述外幣應收帳款在子公司帳上將

²係指 IFRS7 配合 IFRS9 修正之 2015 年版本。

產生兌換損益，此貨幣性項目兌換損益於適用前述規定揭露時，可採以下方式：

1. 以外幣原幣金額揭露：敘明子公司人民幣財務報表之兌換損益以及美金換算至人民幣之匯率資訊，可再輔以子公司人民幣財務報表上之兌換損益換算至母公司新臺幣財務報表之匯率資訊。
2. 以外幣之帳面金額(換算至功能性貨幣)揭露：敘明子公司人民幣財務報表上之兌換損益以及人民幣換算至母公司新臺幣財務報表之匯率資訊。
3. 以其他方式揭露：企業得考量實務狀況，於不違反 IFRSs 規定之情況下，採用其他更有系統方式揭露。

(二)企業如外幣交易或集團功能性貨幣種類繁多，實務上無法按各重大影響之外幣別揭露，亦得彙整揭露，並於附註中明確說明。

(三)另針對財務報表之匯率暴險，應依 IFRS7 第 40 段規定揭露匯率風險之敏感度分析資訊。

三、編製準則第二十條第二項新增期中財務報告應額外揭露之資訊，該等資訊是否得考量重大性揭露？又 IFRS7 僅要求揭露已逾期但未減損之應收帳款之帳齡分析及備抵呆帳變動情形與減損評估，未逾期且未減損之應收帳款是否無須揭露？

答：

1. 考量應收帳款之帳齡分析等資訊對於解讀企業收帳及信用風險管理至為重要，本次修正爰規定期中財務報告應揭露應收款項之帳齡分析及備抵呆帳變動情形與減損評估。
2. 另編製準則已敘明期中財務報告應揭露自前一年度報導期間結束日後具重大性之事項或交易，故企業得依重大性判斷是否應揭露該等資訊。如該等資訊已於前一年度之財務報告中完整揭露，則可索引至該年度財務報告。另有關揭

露之分類方式，可按未逾期末減損、已逾期末減損、已減損分類或其他分類方式揭露相關資訊。

四、**IFRSs 並未要求揭露員工人數資訊，編製準則第二十三條附表格式八之七「本期發生之員工福利、折舊、折耗及攤銷費用功能別彙總表」要求揭露員工人數資訊之目的為何？**

答：本條附註內容係為配合推動鼓勵企業加薪政策並使員工福利相關資訊揭露更完整透明而新增，且自編製準則發布日起適用。故企業應自編製 103 年度個體財務報告起依本條規定辦理。

五、**配合 IFRSs 版本升級之會計項目代碼預定於何時修訂完成？**

答：IFRSs 版本升級工作小組業完成修訂「一般行業 IFRSs 資產負債表及綜合損益表會計項目及代碼」及「一般行業 IFRSs 現金流量表及權益變動表會計項目及代碼」，可至 IFRSs 專區/版本升級/法規及問答集/法規資訊項下查詢。

六、**編製準則第二條規定發行人之子公司亦須因應編製合併財務報告之需要及集團會計政策之一致性訂定會計制度，企業並應督導子公司訂定其會計制度，最遲應於何時完成？**

答：依編製準則第三十一條規定，第二條修正規定係自 104 會計年度起施行，故企業最遲應於 104 年 1 月 1 日前督導子公司完成會計制度之修訂。

七、**前財政部(七九)台財證(一)字第 01436 號函所規範公開發行公司出售資產三年內再買回之會計處理之適用範圍是否包括有價證券？**

答：公開發行公司買賣上市、證券商營業處所買賣（含興櫃股票）之有價證券應回歸 IFRSs 相關公報規定辦理，不適用(七九)台財證(一)字第 01436 號函有關「非屬公司營業項目之資產」三年內再買回者，其出售損益視為未實現，原認列之處分損益應予沖銷之規範。

參考資料

1. 國際財務報導準則第 9 號「金融工具」(2015 年版)
2. 國際財務報導準則第 7 號「金融工具：揭露」(2015 年版)

IFRS9 金融工具

- 5.7.1 按公允價值衡量之金融資產或金融負債，其利益或損失應認列於損益中，除非：
- (a) 其屬避險關係（見第 6.5.8 至 6.5.14 段及，若適用時，國際會計準則第 39 號第 89 至 94 段對利率風險組合避險之公允價值避險會計）之一部分；
 - (b) 其係權益工具投資，且企業依第 5.7.5 段之規定，選擇將該投資之利益及損失列報於其他綜合損益中；或
 - (c) 其係指定為透過損益按公允價值衡量之金融負債，且企業依第 5.7.7 段之規定，須將負債之信用風險變動之影響列報於其他綜合損益中。
 - (d) 其係依第 4.1.2A 段規定，透過其他綜合損益按公允價值衡量之金融資產，且企業依第 5.7.10 段須認列部分公允價值之變動於其他綜合損益。

5.7.1 A gain or loss on a financial asset or financial liability that is measured at fair value shall be recognised in profit or loss unless:

- (a) it is part of a hedging relationship (see paragraphs 6.5.8–6.5.14 and, if applicable, paragraphs 89–94 of IAS 39 for the fair value hedge accounting for a portfolio hedge of interest rate risk);
- (b) it is an investment in an equity instrument and the entity has elected to present gains and losses on that investment in other comprehensive income in accordance with paragraph 5.7.5;
- (c) it is a financial liability designated as at fair value through profit or loss and the entity is required to present the effects of changes in the liability's *credit risk* in other comprehensive income in accordance with paragraph 5.7.7; or
- (d) it is a financial asset measured at fair value through other comprehensive income in accordance with paragraph 4.1.2A and the entity is required to recognise some changes in fair value in other comprehensive income in accordance with paragraph 5.7.10.

5.7.7 除非負債之信用風險變動之影響按下列(a)處理會引發或加劇損益之會計配比不當（第 5.7.8 段適用之情況），企業應依下列規定列報依第 4.2.2 段或第 4.3.5 段之規定，指定為透過損益按公允價值衡量之金融負債之利益或損失：

- (a) 金融負債之公允價值變動金額中，歸因於該負債之信用風險變動者應列報於其他綜合損益中（見第 B5.7.13 至 B5.7.20 段）；且
- (b) 該負債剩餘之公允價值變動金額應列報於損益中。

第 B5.7.5 至 B5.7.7 及 B5.7.10 至 B5.7.12 段對如何決定是否會引發或加劇會計配比不當提供指引。

5.7.7 An entity shall present a gain or loss on a financial liability that is designated as at fair value through profit or loss in accordance with paragraph 4.2.2 or paragraph 4.3.5 as follows:

- (a) **The amount of change in the fair value of the financial liability that is attributable to changes in the credit risk of that liability shall be presented in other comprehensive income (see paragraphs B5.7.13–B5.7.20), and**
- (b) **the remaining amount of change in the fair value of the liability shall be presented in profit or loss**

unless the treatment of the effects of changes in the liability’s credit risk described in (a) would create or enlarge an accounting mismatch in profit or loss (in which case paragraph 5.7.8 applies). Paragraphs B5.7.5–B5.7.7 and B5.7.10–B5.7.12 provide guidance on determining whether an accounting mismatch would be created or enlarged.

5.7.8 若第 5.7.7 段之規定會引發或加劇損益之會計配比不當，企業應將該負債之利益或損失（包括該負債之信用風險變動之影響）列報於損益中。

5.7.8 If the requirements in paragraph 5.7.7 would create or enlarge an accounting mismatch in profit or loss, an entity shall present all gains or losses on that liability (including the effects of changes in the credit risk of that liability) in profit or loss.

5.7.9 雖有第 5.7.7 及 5.7.8 段之規定，企業應將指定為透過損益按公允價值衡量之放款承諾及財務保證合約之所有利益及損失列報於損益中。

5.7.9 Despite the requirements in paragraphs 5.7.7 and 5.7.8, an entity shall present in profit or loss all gains and losses on loan commitments and financial guarantee contracts that are designated as at fair value through profit or loss.

7.1.2 儘管有第 7.1.1 段之規定，企業得於 2018 年 1 月 1 日以前開始之年度期間，選擇適用第 5.7.1 段(c)、第 5.7.7 至 5.7.9、7.2.14 及 B5.7.5 至 B5.7.20 段對指定為透過損益按公允價值衡量之金融負債之損益表達規定，而不須適用本準則之其他規定。若企業選擇僅適用該等段次，則應揭露該事實並持續提供國際財務報導準則第 7 號（經國際財務報導準則第 9 號修正（2010 年））第 10 至 11 段列示之相關揭露。（另見第 7.2.2 段及第 7.2.15 段）

7.1.2 Despite the requirements in paragraph 7.1.1, for annual periods beginning before 1 January 2018, an entity may elect to early apply only the requirements for the presentation of gains and losses on financial liabilities designated as at fair value through profit or loss in paragraphs 5.7.1(c), 5.7.7–5.7.9, 7.2.14 and B5.7.5–B5.7.20 without applying the other requirements in this Standard. If an entity elects to apply only

those paragraphs, it shall disclose that fact and provide on an ongoing basis the related disclosures set out in paragraphs 10–11 of IFRS 7 (as amended by IFRS 9 (2010)). (See also paragraphs 7.2.2 and 7.2.15.)

7.2.14 於初次適用日，企業應以初次適用日存在之事實及情況為基礎，決定第 5.7.7 段之會計處理是否會引發或加劇損益之會計配比不當。本準則應以該決定為基礎追溯適用。

7.2.14 At the date of initial application, an entity shall determine whether the treatment in paragraph 5.7.7 would create or enlarge an accounting mismatch in profit or loss on the basis of the facts and circumstances that exist at the date of initial application. This Standard shall be applied retrospectively on the basis of that determination.

7.2.15 雖有第 7.2.1 段之規定，但採用本準則之分類與衡量規定之企業應提供國際財務報導準則第 7 號第 42L 至 42O 段所訂定之揭露，但無須重編各以前期間。企業僅於不使用後見之明即可重編之情況下，始得重編各以前期間。企業若未重編以前期間，則應將先前帳面金額與包含初次適用日之年度報導期間開始日帳面金額間之任何差額，認列於包含初次適用日之年度報導期間之初始保留盈餘中（或適當時，認列於其他權益組成部分中）。惟企業若重編以前期間，重編之財務報表須反映本準則之所有規定。若企業所選擇適用國際財務報導準則第 9 號之方法導致對不同規定有超過一個之初次適用日，本段適用於每一初次適用日（見第 7.2.2 段）。例如，若企業選擇在適用本準則之其他規定前，依第 7.1.2 段之規定選擇僅提前適用指定為透過損益按公允價值衡量之金融負債之損益表達規定，即為此種情況。

7.2.15 Despite the requirement in paragraph 7.2.1, an entity that adopts the classification and measurement requirements of this Standard (which include the requirements related to amortised cost measurement for financial assets and impairment in Sections 5.4 and 5.5) shall provide the disclosures set out in paragraphs 42L–42O of IFRS 7 but need not restate prior periods. The entity may restate prior periods if, and only if, it is possible without the use of hindsight. If an entity does not restate prior periods, the entity shall recognise any difference between the previous carrying amount and the carrying amount at the beginning of the annual reporting period that includes the date of initial application in the opening retained earnings (or other component of equity, as appropriate) of the annual reporting period that includes the date of initial application. However, if an entity restates prior periods, the restated financial statements must reflect all of the requirements in this Standard. If an entity's chosen approach to applying IFRS 9 results in more than one date of initial application for different requirements, this paragraph applies at each date of initial application (see paragraph 7.2.2). This would be the case, for example, if an entity elects to early apply only the requirements for the presentation of gains and losses on financial liabilities designated as at fair value through profit or loss in accordance with paragraph 7.1.2 before applying the other requirements in this Standard.

「信用風險」之意義

B5.7.13 國際財務報導準則第 7 號將信用風險定義為「金融工具之一方因未能履行義務將導致另一方之財務損失之風險」。第 5.7.7 段(a)之規定與發行者未能履行該特定負債之風險有關，其未必與發行者之信用等級有關。例如，若企業發行一擔保負債及一非擔保負債，兩負債其餘條件均相同，則該兩負債之信用風險將會不同，即使該等負債係由同一企業所發行。擔保負債之信用風險將低於非擔保負債之信用風險。擔保負債之信用風險可能接近於零。

B5.7.13 IFRS 7 defines credit risk as ‘the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation’. The requirement in paragraph 5.7.7(a) relates to the risk that the issuer will fail to perform on that particular liability. It does not necessarily relate to the creditworthiness of the issuer. For example, if an entity issues a collateralised liability and a non-collateralised liability that are otherwise identical, the credit risk of those two liabilities will be different, even though they are issued by the same entity. The credit risk on the collateralised liability will be less than the credit risk of the non-collateralised liability. The credit risk for a collateralised liability may be close to zero.

B5.7.14 為適用第 5.7.7 段(a)規定之目的，信用風險與資產特定績效風險不同。資產特定績效風險與企業未能履行特定義務之風險無關，但與單一資產或資產群組績效不佳（或完全無績效）之風險有關。

B5.7.14 For the purposes of applying the requirement in paragraph 5.7.7(a), credit risk is different from asset-specific performance risk. Asset-specific performance risk is not related to the risk that an entity will fail to discharge a particular obligation but instead it is related to the risk that a single asset or a group of assets will perform poorly (or not at all).

B5.7.15 下列為資產特定績效風險之例：

- (a) 某負債含單位連結特性，應付投資者之金額依合約以特定資產之績效為基礎決定。該單位連結特性對負債公允價值之影響係資產特定績效風險，非信用風險。
- (b) 某一由結構型個體所發行具下列特性之負債。該個體在法律上係隔離個體，故該個體之資產完全為其投資者之利益而被圈護，即使在破產情況下亦然。該個體不得從事其他交易且該個體之資產不得被抵押。僅於被圈護資產產生現金流量時，始對該個體之投資者有應付金額。因此，負債之公允價值變動主要反映資產之公允價值變動。資產之績效對負債公允價值之影響係資產特定績效風險，非信用風險。

B5.7.15 The following are examples of asset-specific performance risk:

- (a) a liability with a unit-linking feature whereby the amount due to investors is contractually determined on the basis of the performance of specified assets. The effect of that unit-linking feature on the fair value of the liability is asset-specific performance risk, not credit risk.
- (b) a liability issued by a structured entity with the following characteristics. The entity is legally isolated so the assets in the entity are ring-fenced solely for the benefit of its investors, even in the event of bankruptcy. The entity enters into no other transactions and the assets in the entity cannot be hypothecated. Amounts are due to the entity's investors only if the ring-fenced assets generate cash flows. Thus, changes in the fair value of the liability primarily reflect changes in the fair value of the assets. The effect of the performance of the assets on the fair value of the liability is asset-specific performance risk, not credit risk.

決定信用風險變動之影響

B5.7.16 為適用第 5.7.7 段(a)規定之目的，企業應依下列兩者之一決定金融負債之公允價值變動金額中，歸因於該負債之信用風險變動者：

- (a) 非歸因於導致市場風險之市場狀況變動所造成之公允價值變動金額（見第 B5.7.17 及 B5.7.18 段）；或
- (b) 採用某一企業認為更能忠實表述歸因於該負債信用風險變動所造成之公允價值變動金額之替代方法。

B5.7.16 For the purposes of applying the requirement in paragraph 5.7.7(a), an entity shall determine the amount of change in the fair value of the financial liability that is attributable to changes in the credit risk of that liability either:

- (a) as the amount of change in its fair value that is not attributable to changes in market conditions that give rise to market risk (see paragraphs B5.7.17 and B5.7.18); or
- (b) using an alternative method the entity believes more faithfully represents the amount of change in the liability's fair value that is attributable to changes in its credit risk.

B5.7.17 導致市場風險之市場狀況變動包括指標利率、另一企業之金融工具價格、商品價格、匯率、價格或費率指數之變動。

B5.7.17 Changes in market conditions that give rise to market risk include changes in a benchmark interest rate, the price of another entity's financial instrument, a commodity price, a foreign exchange rate or an index of prices or rates.

B5.7.18 若某一負債唯一重大攸關之市場狀況變動係觀察到之（指標）利率之變動，則第 B5.7.16 段(a)之金額可由下列程序估計：

- (a) 首先，企業以期初該負債之公允價值及該負債之合約現金流量計算該負債期初之內部報酬率，並以此內部報酬率減除期初觀察到之（指標）利率，以得出該工具特有之內部報酬率組成部分。
- (b) 其次，企業以期末該負債之合約現金流量，及等於(i)期末觀察到之（指標）利率及(ii)由(a)所決定之該工具特有之內部報酬率組成部分兩者合計之折現率，計算與該負債有關之現金流量之現值。
- (c) 期末該負債觀察到之公允價值及(b)決定之金額，兩者間之差額，即為非歸屬於觀察到之（指標）利率之變動造成之公允價值變動數，此即為依第 5.7.7 段(a)之規定應列報於其他綜合損益中之金額。

B5.7.18 If the only significant relevant changes in market conditions for a liability are changes in an observed (benchmark) interest rate, the amount in paragraph B5.7.16(a) can be estimated as follows:

- (a) First, the entity computes the liability's internal rate of return at the start of the period using the fair value of the liability and the liability's contractual cash flows at the start of the period. It deducts from this rate of return the observed (benchmark) interest rate at the start of the period, to arrive at an instrument-specific component of the internal rate of return.
- (b) Next, the entity calculates the present value of the cash flows associated with the liability using the liability's contractual cash flows at the end of the period and a discount rate equal to the sum of (i) the observed (benchmark) interest rate at the end of the period and (ii) the instrument-specific component of the internal rate of return as determined in (a).
- (c) The difference between the fair value of the liability at the end of the period and the amount determined in (b) is the change in fair value that is not attributable to changes in the observed (benchmark) interest rate. This is the amount to be presented in other comprehensive income in accordance with paragraph 5.7.7(a).

B5.7.19 第 B5.7.18 段中之釋例假設該工具之信用風險變動或觀察到之（指標）利率變動以外之因素所造成之公允價值變動並不重大。若其他因素所造成之公允價值變動重大，此方法並不適當。在該等情況下，企業須採用更能忠實衡量負債之信用風險變動之影響之替代方法（見第 B5.7.16 段(b)）。例如，若此釋例中之工具包含嵌入式衍生工具，則於決定依第 5.7.7 段(a)之規定應列報於其他綜合損益中之金額時，應排除該嵌入式衍生工具之公允價值變動。

B5.7.19 The example in paragraph B5.7.18 assumes that changes in fair value arising from factors other than changes in the instrument's credit risk or changes in observed (benchmark) interest rates are not significant. This method would not be appropriate if changes in fair value arising from other factors are significant. In those cases, an entity is required to use an alternative method that more faithfully measures the effects of changes in the liability's credit risk (see paragraph B5.7.16(b)). For example, if the instrument in the example contains an embedded derivative, the change in fair value of the embedded derivative is excluded

in determining the amount to be presented in other comprehensive income in accordance with paragraph 5.7.7(a).

B5.7.20 如同所有公允價值衡量，企業決定負債公允價值變動中可歸因於負債信用風險變動部份之衡量方法須對攸關可觀察輸入值作最大化之使用並對不可觀察輸入值作最小化之使用。

B5.7.20 As with all fair value measurements, an entity's measurement method for determining the portion of the change in the liability's fair value that is attributable to changes in its credit risk must make maximum use of relevant observable inputs and minimum use of unobservable inputs.

IFRS7 金融工具：揭露

- 10 企業若依國際財務報導準則第 9 號第 4.2.2 段之規定指定一金融負債為透過損益按公允價值衡量，且應列報該負債之信用風險變動之影響於其他綜合損益（見國際財務報導準則第 9 號第 5.7.7 段），應揭露：
- (a) 該金融負債之累積公允價值變動金額中，歸因於該負債之信用風險變動者（見國際財務報導準則第 9 號第 B5.7.13 至 B5.7.20 段有關如何決定負債之信用風險變動之影響之指引）。
 - (b) 該金融負債帳面金額與該企業於到期時依合約應支付予債權人之金額，兩者間之差額。
 - (c) 於該期間累積利益或損失在權益內之任何移轉，包括移轉之理由。
 - (d) 若負債於該期間內除列，列報於其他綜合損益而於除列時實現之金額（若有時）。
- 10 If the entity has designated a financial liability as at fair value through profit or loss in accordance with paragraph 4.2.2 of IFRS 9 and is required to present the effects of changes in that liability's credit risk in other comprehensive income (see paragraph 5.7.7 of IFRS 9), it shall disclose:
- (a) the amount of change, cumulatively, in the fair value of the financial liability that is attributable to changes in the credit risk of that liability (see paragraphs B5.7.13–B5.7.20 of IFRS 9 for guidance on determining the effects of changes in a liability's credit risk).
 - (b) the difference between the financial liability's carrying amount and the amount the entity would be contractually required to pay at maturity to the holder of the obligation.
 - (c) any transfers of the cumulative gain or loss within equity during the period including the reason for such transfers.
 - (d) if a liability is derecognised during the period, the amount (if any) presented in other comprehensive income that was realised at derecognition.
- 10A 企業若依國際財務報導準則第 9 號第 4.2.2 段之規定指定一金融負債為透過損益按公允價值衡量，且應將該負債公允價值之所有變動（包括該負債之信用風險變動之影響）列報於損益（見國際財務報導準則第 9 號第 5.7.7 及 5.7.8 段），應揭露：
- (a) 該金融負債之當期及累積公允價值變動金額中，歸因於該負債之信用風險變動者（見國際財務報導準則第 9 號第 B5.7.13 至 B5.7.20 段有關如何決定負債之信用風險變動之影響之指引）；及

- (b) 該金融負債帳面金額與該企業於到期時依合約應支付予債權人之金額，兩者間之差額。

10A If an entity has designated a financial liability as at fair value through profit or loss in accordance with paragraph 4.2.2 of IFRS 9 and is required to present all changes in the fair value of that liability (including the effects of changes in the credit risk of the liability) in profit or loss (see paragraphs 5.7.7 and 5.7.8 of IFRS 9), it shall disclose:

- (a) the amount of change, during the period and cumulatively, in the fair value of the financial liability that is attributable to changes in the credit risk of that liability (see paragraphs B5.7.13–B5.7.20 of IFRS 9 for guidance on determining the effects of changes in a liability’s credit risk); and
- (b) the difference between the financial liability’s carrying amount and the amount the entity would be contractually required to pay at maturity to the holder of the obligation.

11 企業亦應揭露：

- (a) 遵循第 9 段(c)、第 10 段(a)與第 10A 段(a)及國際財務報導準則第 9 號第 5.7.7 段(a)規範所使用方法之詳細說明，包括何以該方法為適當之解釋。
- (b) 企業若認為其為遵循第 9 段(c)、第 10 段(a)或第 10A 段(a)，或國際財務報導準則第 9 號第 5.7.7 段(a)之規範，於財務狀況表或附註中所作之揭露並未忠實表述歸因於信用風險變動之金融資產或金融負債公允價值變動，其作成此結論之理由及其認為攸關之因素。
- (c) 用以決定將負債之信用風險變動之影響列報於其他綜合損益，是否會引發或加劇損益之會計配比不當（見國際財務報導準則第 9 號第 5.7.7 及 5.7.8 段）之該或該等方法之詳細說明。企業若須將負債之信用風險變動之影響列報於損益（見國際財務報導準則第 9 號第 5.7.8 段），則該揭露必須包括國際財務報導準則第 9 號第 B5.7.6 段中所述之經濟關係之詳細說明。

11 The entity shall also disclose:

- (a) a detailed description of the methods used to comply with the requirements in paragraphs 9(c), 10(a) and 10A(a) and paragraph 5.7.7(a) of IFRS 9, including an explanation of why the method is appropriate.
- (b) if the entity believes that the disclosure it has given, either in the statement of financial position or in the notes, to comply with the requirements in paragraph 9(c), 10(a) or 10A(a) or paragraph 5.7.7(a) of IFRS 9 does not faithfully represent the change in the fair value of the financial asset or financial liability attributable to changes in its credit risk, the reasons for reaching this conclusion and the factors it believes are relevant.

- (c) a detailed description of the methodology or methodologies used to determine whether presenting the effects of changes in a liability's credit risk in other comprehensive income would create or enlarge an accounting mismatch in profit or loss (see paragraphs 5.7.7 and 5.7.8 of IFRS 9). If an entity is required to present the effects of changes in a liability's credit risk in profit or loss (see paragraph 5.7.8 of IFRS 9), the disclosure must include a detailed description of the economic relationship described in paragraph B5.7.6 of IFRS 9.