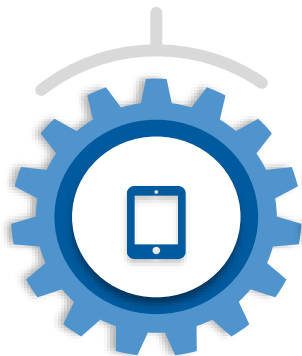


IFRS 16

Contract management is the basis for the leasing process under IFRS 16

1. Conclude contracts

investment needs, decision-making or leasing, contract design



3. Extract information

find necessary data



5. Carry out the booking

booking usage right, liability, depreciation, interest expense



2. Identify contracts

all leasing contracts according to the requirements of IFRS 16



4. Review

an IFRS valuation is carried out from the contract parameters

