



COVID-19 impact on interim financial reporting

Webinar

18 June, 12:30 – 13:30 AM CEST



Part of the [#NavigateTomorrow](#) webcasts

Topics today



#NavigateTomorrow



Intro and purpose

Mark Vaessen



Accounting and reporting impact

Ruben Rog



Financial instruments

Wilbert Vos



Valuation considerations

Sander Mulder



Government grants

Lawrence de Waal



Q&A

Accounting and reporting impact – selected topics



HY 2020 interim FS



**Discrete stand alone
period more than ever**



**More than the usual update
of changes since the last FS**



**Presentation of
the financial
statements**

Impact of
COVID-19



Going concern

Assessment
and disclosures



**Carrying value
of assets**

Impairment
triggers &
testing



Leases

Rent concession
relief from
modification
accounting

Financial instruments in COVID-19 turmoil

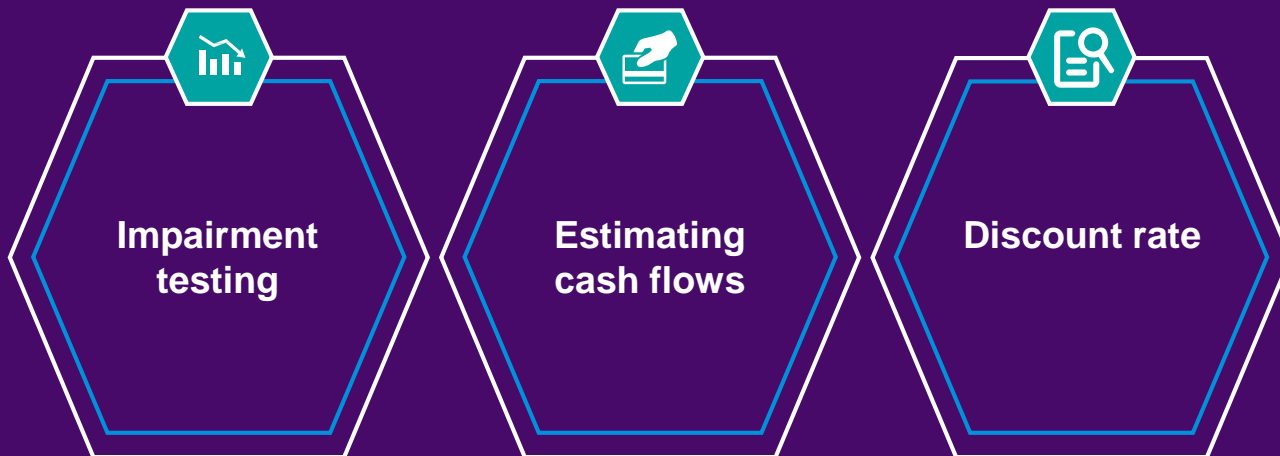


Financial statement captions potentially affected:
Trade debtors, borrowings/loans and hedge accounting reserves

Valuation: impact, challenges and insights



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Impairment testing and the estimation of future cash flows has become more challenging due to the uncertainty of the economic impact of COVID-19.

Governmental assistance

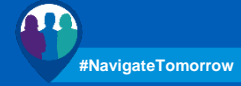




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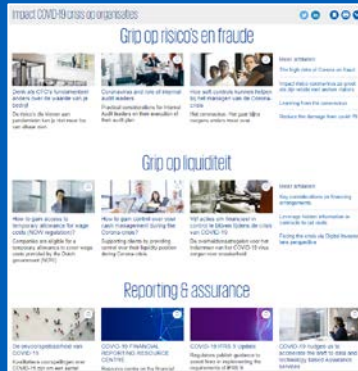
Q&A

Materials to help



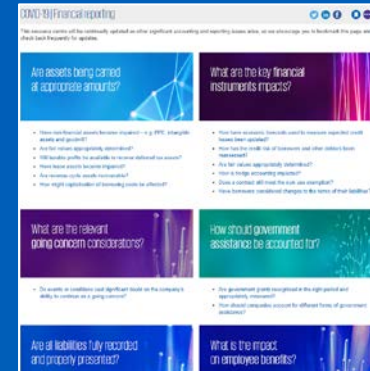
Impact COVID-19 crisis op organisaties

Wij zijn er om u te helpen de blootstelling van uw organisatie aan de COVID-19 crisis te begrijpen en om uw organisatie veerkrachtig te houden (Click [here](#)).



COVID-19 and financial reporting

Our KPMG IFRS resource centre provides insights into the various accounting and reporting considerations impacted by COVID-19 (Click [here](#)).



Loan modifications and forbearance

Not sure how to account for your loan modifications? Check your knowledge with this free IFRS 9 Loan Modifications Tool or get in touch with our team for help with any loan modification questions (Click [here](#)).

Other KPMG webcasts

KPMG has provided a series of webcast on the impact of COVID-19. Amongst them are:

- Dealing with the [business impact](#) of COVID-19
- COVID-19 [Impact on accounting and reporting](#)



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Thank you

Find the slides and listen to the webcast on [kpmg.nl](https://www.kpmg.nl)

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