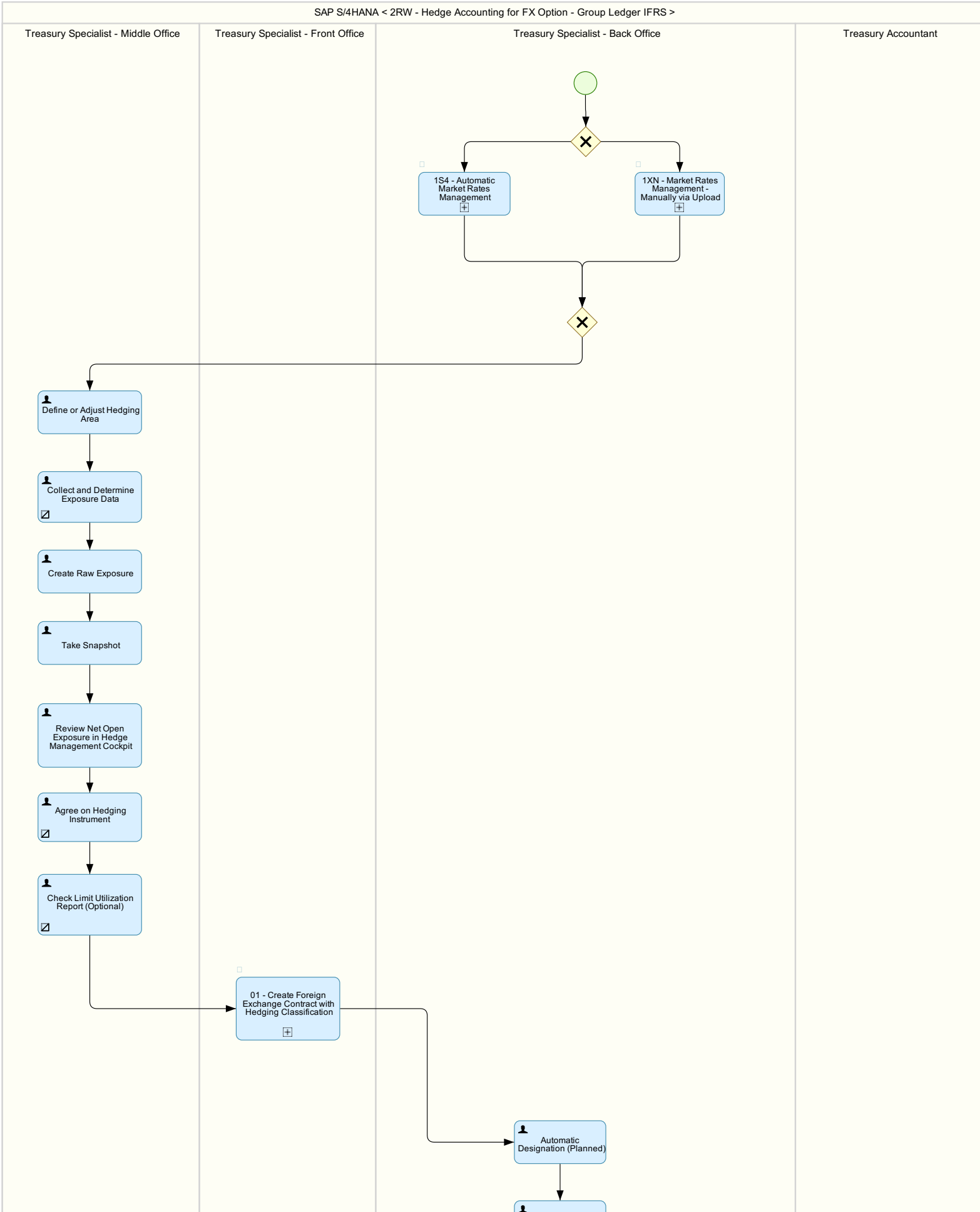


Hedge Accounting for FX Option - Group Ledger IFRS (2RW)

This scope item supports the following processes:

00 - Hedge Accounting for FX Option supporting IFRS 9



Set Contract
Settlement Status
with Incoming
Confirmation

Release Hedging
Relationship

Process Premium
Payment

02 - Period End Closing

Process Reclassification
for Hedging Business
Transaction at Balance
Sheet Recognition Date

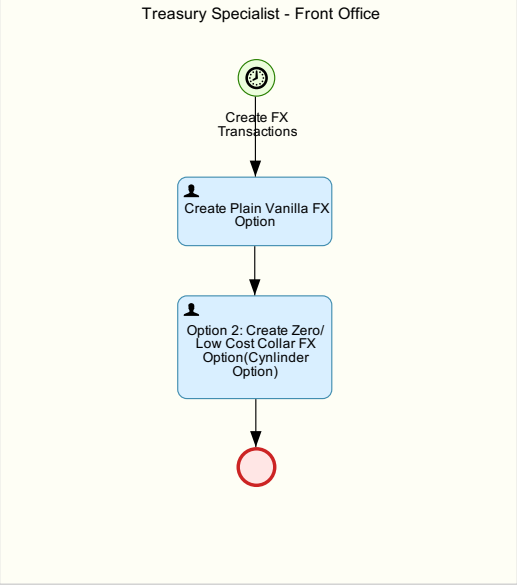
03 - Contract Maturity

Reclassify Hedging
Reserve and Cost of
Hedging Reserve at
Exposure Subitem End
Date

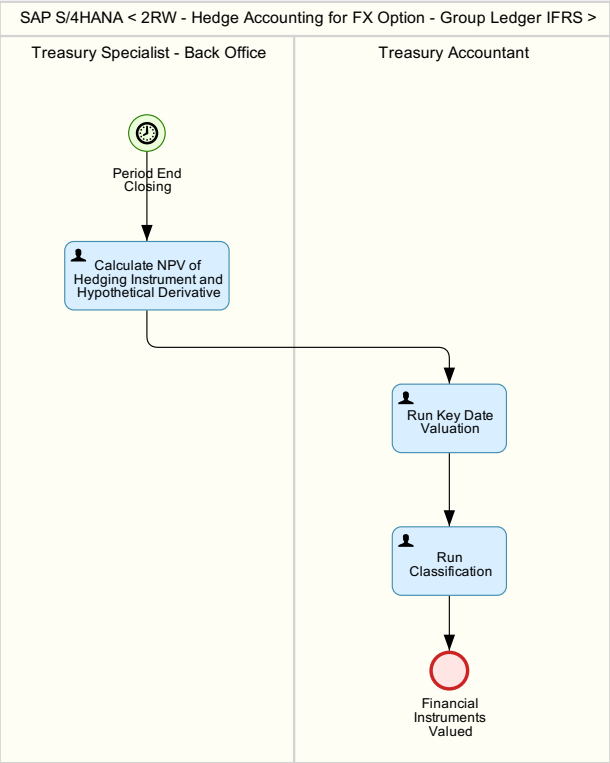
04 - Reports

End Event

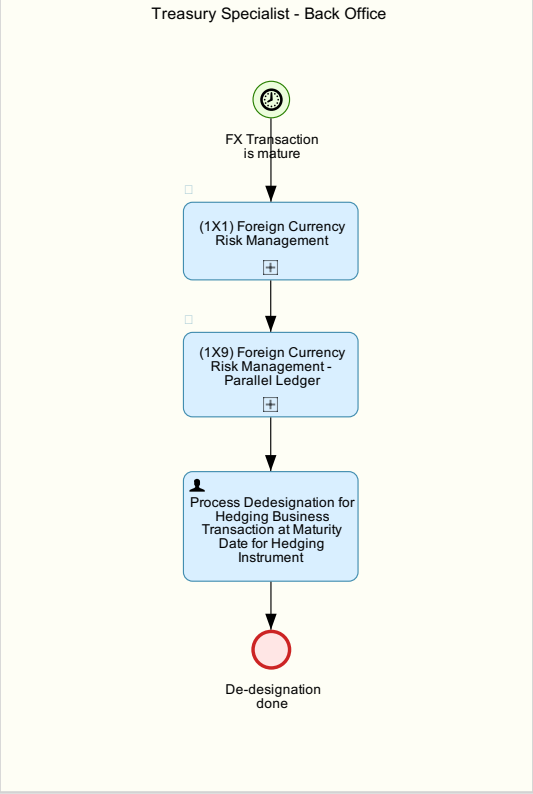
01 - Create Foreign Exchange Contract with Hedging Classification



02 - Period End Closing



03 - Contract Maturity



04 - Reporting

