

Communiqué No. 7/2022
of 20 October 2022

Updated findings on IFRS and Swiss GAAP FER from the completed reviews of semi-annual and annual financial statements since Communiqué No. 6/2021 of 21 October 2021

The [Financial Reporting Circular](#) contains an overview of the findings dealt with by SIX Exchange Regulation AG in closing letters, findings letters, agreements and sanctions, and has been updated to include the findings from the completed reviews of IFRS and Swiss GAAP FER semi-annual and annual financial statements since Communiqué No. 6/2021 of 21 October 2021.

The updates in the section on IFRS concern the effects of changes in foreign exchange rates, impairment of assets and fair value measurement.

The section on Swiss GAAP FER has primarily been updated in the areas of intangible assets, income taxes and impairments. Findings were also included in the areas of the Swiss GAAP FER framework, the cash flow statement and the additional recommendations for listed companies.

In the context of the review of IFRS and Swiss GAAP FER financial statements, SIX Exchange Regulation AG expects the issuer to be informed of the matters set out in the Circular. It is therefore advisable to review the Circular in detail so that any necessary adjustments for the 2022 annual financial statements can be made in good time.

[SIX Exchange Regulation Communiqués](#) are available on the Internet in German, French and English.