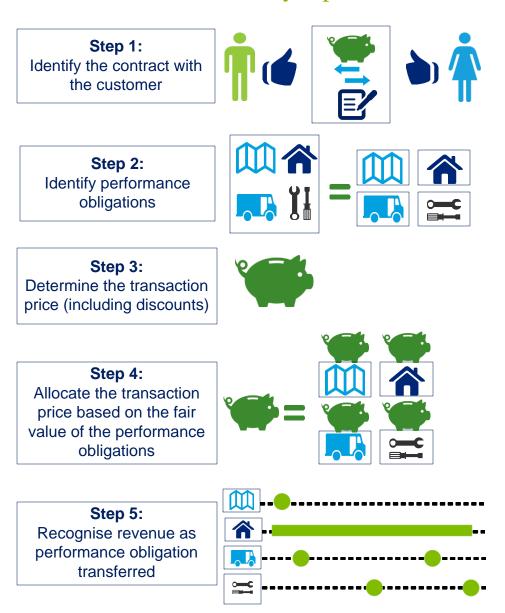
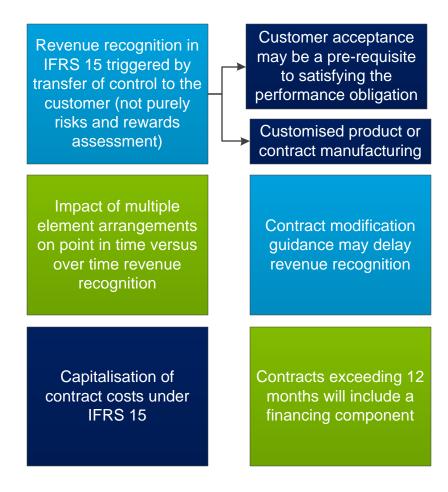
Deloitte. Manufacturing sector focus: New revenue recognition model

A synopsis of IFRS 15



Potential impacts for the manufacturing sector



IFRS 15 Revenue from Contracts with Customers Effective date: 1 January 2017