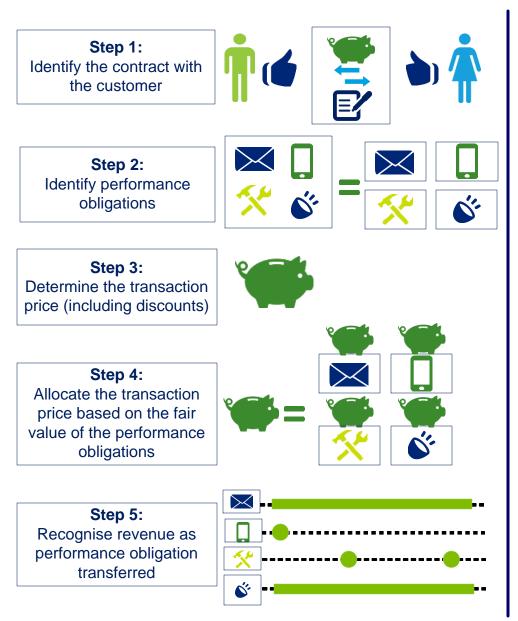
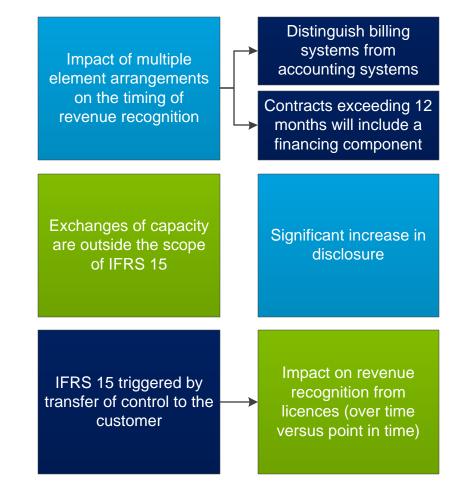
## **Deloitte.** TMT sector focus: New revenue recognition model

A synopsis of IFRS 15



## Potential impacts for the TMT sector



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