



KYRIBA FACT SHEET

Derivative and Hedge Accounting

Kyriba delivers exposure management, mark-to-market and hedge accounting solutions to support corporate hedging programs and better facilitate regulatory compliance.

Overview

With Kyriba, regulatory compliance for FASB, IAS, ASC and IFRS derivative accounting standards are no longer an issue. Kyriba offers a comprehensive solution that delivers the depth and complexity modern organizations require to effectively manage hedging programs and complying with regulatory standards.

Kyriba employs a team of hedging and derivative accounting experts so that your compliance requirements are met. The collective knowledge from our subject matter experts helps you meet regulatory standards.

Kyriba is the only treasury and finance solution to offer hedge accounting, cash management, payments, global connectivity and comprehensive reporting on a single platform. Other providers offer multiple technologies to achieve what Kyriba delivers in a single cloud portal. Kyriba's solution simplifies the support for your hedging program, but offers premium product performance, managed upgrades and eliminates IT dependencies.

Risk Management Modules

- Foreign exchange
- Foreign exchange valuations
- Foreign exchange accounting
- Foreign exchange hedge accounting
- Interest rate derivatives
- Interest rate valuations
- Interest rate derivatives accounting
- Interest rate hedge accounting

Kyriba developed a powerful accounting engine embedded within our solution to generate structured accounting entries, a full audit trail and financial controls.

Kyriba Hedge Accounting Capabilities

Hedge Types

- Cash flow hedges
- Fair value hedges
- Net investment hedges

Risk Types

- Foreign exchange
- Interest rate
- Commodities (Chatham integration)

Effectiveness Testing

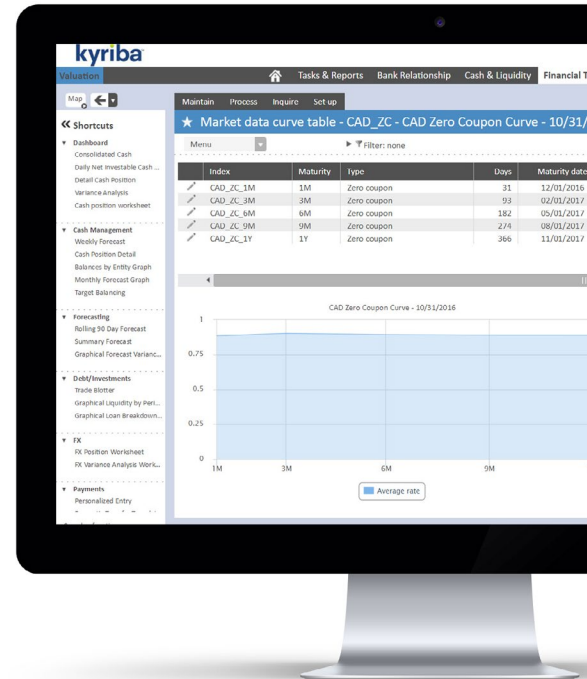
- Prospective and retrospective
- Critical terms match
- Shortcut
- Dollar offset
- Regression analysis

Workflow Features

- Hedge definition
- Designate risk and regulatory standard
- Uploading hedge documentation
- Hypothetical derivative (optional)
- Hedge effectiveness testing
- Mark-to-market valuation
- Automated accounting entries
- De-designation events
- OCI reclassification

Compliance

- FASB133
- IAS39
- ASC815
- IFRS 9



About Kyriba

Kyriba is the global leader in cloud financial management solutions that enable forward-thinking treasury and finance teams to optimize cash and risk management, payments and working capital strategies. Kyriba delivers a highly secure 100% SaaS platform, superior bank connectivity and a seamlessly integrated solution set for tackling many of today's most complex financial challenges. With Kyriba, global organizations can streamline key processes, enhance fraud protection and compliance, and drive more growth opportunities through improved decision support and forecasting. Kyriba is the trusted partner for more than 1,600 leading business, including many of the world's largest brands. Kyriba is headquartered in New York, with offices in San Diego, Paris, London, Tokyo, Dubai and other locations. For more information, visit www.kyriba.com.