



IFRS Core Tools

Disclosure Checklist

Based on International
Financial Reporting Standards
in issue at 28 February 2023

Effective for entities with a year-end of
30 June 2023

International GAAP®

International GAAP® Disclosure Checklist

Updated: 28 February 2023

For the year ending 30 June 2023

Entity: _____ Prepared by: _____

Financial statement date: _____ Reviewed by: _____

Instructions

Online versions

In addition to this format, the checklist is also available as an EY Intelligent Checklist. The scoping questions in the EY Intelligent Checklist allow the checklist to be made specific to an entity's annual financial statements. It is essential that the scoping questions are carefully assessed to avoid inappropriate scoping of the checklist.

IFRS as issued by the IASB - a complete set of financial statements

This checklist is designed to assist you in the preparation of financial statements in accordance with International Financial Reporting Standards (IFRS), as issued by the International Accounting Standards Board (IASB), and in compliance with the disclosure requirements of IFRS. Entities applying IFRS under a local endorsement mechanism must consider the relevant local effective dates.

The checklist is applicable to annual financial statements and a complete set of financial statements for an entity's interim financial report.

The checklist does not explain other accounting requirements, nor does it reflect the requirements of *IFRS for Small and Medium-Sized Entities* (SMEs) or the *IFRS Practice Statement for Management Commentary*. In some instances, to simplify the use of the checklist, disclosure requirements have been paraphrased, so you may need to refer to the standards for full details.

Applicable to a complete set of financial statements for annual and interim periods for entities with 30 June 2023 year ends

The checklist is prepared specifically for entities with a year end of 30 June 2023. Thus, for later year ends, it may not be applicable, depending on the relevant year end and whether standards and amendments that were not effective for 30 June 2023 year end have become effective for the later year end.

The checklist is updated semi-annually, reflecting standards issued by the IASB since the previous version. Prior to completing this checklist, refer to the IASB's website to ensure no other standards have been issued between the cut-off date of this checklist (28 February 2023) and the date when the financial statements are authorised for issue.

Materiality and judgement

The checklist does not address the appropriateness or clarity of the disclosures, for instance, the format and the structure of the notes and the tailoring of the information. These are matters of judgement based on the individual facts and circumstances of the entity.

IFRS sets out the minimum disclosure requirements. However, the minimum disclosure requirements only apply to the extent that the transaction, event or item to which the disclosure requirement applies, is material to the entity, as clarified in paragraph 31 of IAS 1 *Presentation of Financial Statements*. Therefore, in applying the checklist, the user should carefully assess the materiality of the information. The inclusion of disclosures of immaterial information may, in some circumstances, reduce the relevance of the financial statements. In such circumstances, it is appropriate to exclude the information.

In addition, entities are encouraged to refer to the *Practice Statement 2: Making Materiality Judgements* that was issued in 2017, which provides non-mandatory guidance to help entities making materiality judgements when preparing general purpose IFRS financial statements. It also contains guidance on the general characteristics of materiality, a four-step process that may be applied in making materiality judgements and guidance on how to make materiality judgements in specific circumstances, namely, prior period information, errors and covenants and in the context of interim reporting (including illustrative examples).

The IASB also issued *Amendments to IAS 1 and IAS 8 - Definition of Material* in 2018 in order to clarify and align the definition of material.

Additionally, the IASB issued *Amendments to IAS 1 and IFRS Practice Statement 2 - Disclosure of Accounting Policies* in 2021, in which it provides guidance and examples to help entities apply materiality judgements to accounting policy disclosures. The amendments to IAS 1 must be applied for annual periods beginning on or after 1 January 2023 with earlier application permitted.

For more guidance on how to improve disclosure effectiveness, please refer to our publications, [Applying IFRS: Enhancing communication effectiveness \(February 2017\)](#), [Applying IFRS: Disclosure of accounting policy information and IFRS Developments Issue 187 - The Disclosure Initiative - IASB amends the accounting policy requirements](#).¹

In addition to the mandatory disclosure requirements, the checklist includes (*in italics*) the IASB's recommended disclosures.

Other sources of guidance

Comment boxes that summarise and/or refer to relevant IFRS guidance regarding the scope and interpretation of certain disclosure requirements are also included. However, the checklist alone is not sufficient to provide the user with a thorough understanding of the applicable IFRS. Therefore, the checklist should be read together with the standards and interpretations themselves, as well as other relevant guidance, such as *International GAAP® 2023*, [Good Group \(International\) Limited - Illustrative financial statements \(December 2022\)](#) and [Good Group \(International\) Illustrative interim condensed consolidated financial statements \(June 2023\)](#). Comparative amounts in the financial statement disclosures are always required, unless explicitly exempted by the applicable IFRS.

Identification of requirements that are applicable for the first time

To assist users of the checklist in identifying disclosure requirements that are new in the reporting period ending 30 June 2023, such requirements are marked 'New'. New requirements include requirements that are mandatory for the first time in the current reporting period, as well as those with a later effective date, but which may be adopted early. For instance, for the reporting period 1 July 2022 - 30 June 2023, *Amendments to IAS 37 - Onerous Contracts: Cost of Fulfilling a Contract* is mandatory for the first time, and the disclosure requirements herein are marked 'New'.

Similarly, in the 'New pronouncements' section, all new requirements are marked 'New', for instance, IFRS 17 *Insurance Contracts* is marked 'New', even though it is not mandatory in the current period. To identify which disclosure requirements (among those marked 'New') are new to a particular entity, the checklist user must also consider whether mandatory and voluntary new requirements have been early-adopted in previous periods. Consequential amendments are included in the relevant sections, rather than the 'New pronouncements' section.

¹ Available on ey.com/ifrs.

A list of the new pronouncements that may introduce new requirements for entities with 30 June 2023 year-end reporting is provided below. This checklist reflects IFRS in issue at 28 February 2023 that are effective for entities with year-ends of 30 June 2023.

| Title | Status | Issue date of original standard | Effective date (annual periods beginning on or after) |
|--|------------------|---------------------------------|---|
| Effective for annual periods (and interim periods therein) ending 30 June 2023 and thereafter | | | |
| <i>Amendments to IFRS 10 and IAS 28 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i> | May adopt early | September 2014 | See note 1 below |
| <i>Amendments to IFRS 4 - Applying IFRS 9 Financial Instruments with IFRS 4 Insurance Contracts (including Amendments to IFRS 4 - Extension of the Temporary Exemption from Applying IFRS 9 issued in June 2020)</i> | See note 2 below | September 2016 | See note 2 below |
| <i>IFRS 17 Insurance Contracts (including Amendments to IFRS 17 issued in June 2020 and Amendment to IFRS 17 - Initial Application of IFRS 17 and IFRS 9-Comparative Information issued in December 2021)</i> | May adopt early | May 2017 | 1 January 2023 See note 2 below |
| <i>Amendments to IAS 37 - Onerous Contracts: Cost of Fulfilling a Contract</i> | Mandatory | May 2020 | 1 January 2022 |
| <i>Amendments to IAS 16 - Property, Plant and Equipment: Proceeds before Intended Use</i> | Mandatory | May 2020 | 1 January 2022 |
| <i>AIP (2018-2020 cycle): IFRS 1 First-time Adoption of International Financial Reporting Standards - Subsidiary as a First-time Adopter</i> | Mandatory | May 2020 | 1 January 2022 |
| <i>AIP (2018-2020 cycle): IFRS 9 Financial Instruments - Fees in the '10 per cent' Test for Derecognition of Financial Liabilities</i> | Mandatory | May 2020 | 1 January 2022 |
| <i>AIP (2018-2020 cycle): IAS 41 Agriculture - Taxation in Fair Value Measurements</i> | Mandatory | May 2020 | 1 January 2022 |
| <i>Amendments to IFRS 3 - Reference to the Conceptual Framework</i> | Mandatory | May 2020 | 1 January 2022 |
| <i>Amendments to IAS 8 - Definition of Accounting Estimates</i> | May adopt early | February 2021 | 1 January 2023 |
| <i>Amendments to IAS 1 and IFRS Practice Statement 2 - Disclosure of Accounting Policies</i> | May adopt early | February 2021 | 1 January 2023 |
| <i>Amendments to IAS 12 - Deferred Tax related to Assets and Liabilities arising from a Single Transaction</i> | May adopt early | May 2021 | 1 January 2023 |
| <i>Amendments to IFRS 16 - Lease Liability in a Sale and Leaseback</i> | May adopt early | September 2022 | 1 January 2024 |
| <i>Amendments to IAS 1 - Classification of Liabilities as Current or Non-current (including Amendment to IAS 1 - Classification of Liabilities as Current or Non-current - Deferral of Effective Date issued in July 2020)</i> | May adopt early | January 2020 | 1 January 2024 See note 3 below |
| <i>Amendments to IAS 1 - Non-current Liabilities with Covenants</i> | May adopt early | October 2022 | 1 January 2024 See note 3 below |

- 1) In December 2015, the IASB postponed the effective date of *Amendments to IFRS 10 and IAS 28 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture* indefinitely pending the outcome of its research project on the equity method of accounting.
- 2) In September 2016, the IASB issued *Amendments to IFRS 4* to address issues arising from the different effective dates of IFRS 9 *Financial Instruments* and the new insurance contracts standard IFRS 17 *Insurance Contracts*. The amendments introduce two alternative options for entities issuing contracts within the scope of IFRS 4 *Insurance Contracts*, notably the temporary exemption approach and the overlay approach. The temporary exemption approach enables eligible entities to defer the implementation date of IFRS 9 until the effective date of IFRS 17. The overlay approach allows an entity applying IFRS 9 from 2018 onwards to remove from profit or loss the effects of some of the accounting mismatches that may occur from applying IFRS 9 before IFRS 17 is applied. In June 2020, the IASB issued *Amendments to IFRS 17* to assist entities implementing IFRS 17. The amendments included the deferral of the effective date of IFRS 17 to 1 January 2023. The IASB

also issued *Amendments to IFRS 4 - Extension of the Temporary Exemption from Applying IFRS 9* and extended the expiry date for the temporary exemption from IFRS 9 to 1 January 2023, to maintain the alignment between the expiry date of the temporary exemption from IFRS 9 and the effective date of IFRS 17:

- ▶ For an entity applying the temporary exemption approach, both comparative periods and current period information follow the disclosure requirements of IFRS 7 *Financial Instruments: Disclosures* based on IAS 39 *Financial Instruments: Recognition and Measurement*, together with certain disclosures to enable users to compare insurers applying the temporary exemption with entities applying IFRS 9 required by IFRS 4.39B
 - ▶ An insurer applying the temporary exemption from IFRS 9 is permitted to elect to apply only the requirements of IFRS 9 for the presentation in other comprehensive income (OCI) of gains and losses attributable to changes in an entity's own credit risk on financial liabilities designated as at fair value through profit or loss (FVPL). If an insurer elects to apply those requirements, it should disclose the related disclosures set out in IFRS 7
- 3) In October 2022, the IASB issued *Amendment to IAS 1 - Non-current Liabilities with Covenants* to specify the requirements for classifying liabilities as current or non-current, which also deferred the effective date of *Amendments to IAS 1 - Classification of Liabilities as Current or Non-current* to 1 January 2023. If an entity applies *Amendments to IAS 1 - Classification of Liabilities as Current or Non-current* for an earlier period, it must also apply *Amendment to IAS 1 - Non-current Liabilities with Covenants* for that period, and vice versa.

Ticking the right boxes

Each item should be answered with a tick in the appropriate column:

Yes = Disclosure has been made. Reference can be made in the 'Comments' column to the section (or page) of the financial statements in which the related disclosure has been made.

No = Disclosure has not been made. Any item marked 'No' should be explained, giving the reason for the omission on the checklist or on a separate working paper, including disclosures that are omitted because they are deemed by management to be immaterial, and also including the amounts or percentages involved, to assist in the assessment of compliance with IFRS. If the engagement team concurs that the disclosure is immaterial and does not affect the fair presentation of the financial statements, the omission of such disclosure does not represent a misstatement that requires disclosure in the SAD.

N/A = The question is not applicable to the entity, for instance, because the transaction, event, or item referred to in the question does not apply to the entity.

Contents

| | |
|---|-----------|
| International GAAP® Disclosure Checklist | 1 |
| Instructions | 1 |
| General | 8 |
| First-time adoption | 12 |
| Financial review by management | 15 |
| Statement of financial position | 15 |
| Statement of profit or loss and other comprehensive income | 19 |
| Earnings per share | 23 |
| Statement of cash flows | 25 |
| Statement of changes in equity | 28 |
| Notes to the financial statements | 29 |
| Accounting policies, key measurement assumptions and capital | 30 |
| Business combinations | 33 |
| Borrowing costs | 37 |
| Changes in accounting estimates | 37 |
| Disclosure of interests in other entities | 38 |
| Disclosure in parent's and investor's separate financial statements | 49 |
| Correction of errors | 50 |
| Dividends | 51 |
| Employee benefits | 52 |
| Equity | 57 |
| Events after the reporting period | 57 |
| Fair value measurement | 58 |
| Financial guarantee contracts | 63 |
| Financial Instruments | 63 |
| Foreign currency | 90 |
| Final interim period information | 91 |
| Goodwill | 91 |
| Government grants | 92 |
| Hyperinflation | 92 |
| Impairment of assets | 92 |
| Income taxes | 96 |
| Intangible assets | 98 |
| Inventories | 99 |
| Investment property | 100 |
| Leases | 102 |
| Non-current assets held for sale and discontinued operations | 105 |
| Operating segments | 108 |
| Property, plant and equipment | 111 |
| Provisions, contingent liabilities and contingent assets | 113 |
| Related parties | 114 |
| Revenue from Contracts with Customers | 116 |
| Service concession arrangements (IFRIC 12) | 121 |

| | |
|---|------------|
| Share-based payment | 122 |
| Agriculture | 124 |
| Extractive industries | 126 |
| Insurance contracts | 127 |
| Rate-regulated activities | 133 |
| Financial statements of retirement benefit plans | 137 |
| New pronouncements | 140 |
| IFRS 17 <i>Insurance Contracts</i> | 141 |
| Appendix - Notes | 152 |

General

Identification and components of financial statements

| | | | | | | |
|-----|-----------|---|--------------------------|--------------------------|--------------------------|--|
| 1 | IAS 1.49 | Are the financial statements identified clearly (using an unambiguous title) and distinguished from other information in the same published document | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 2 | IAS 1.10 | Does the entity present a complete set of financial statements which comprises: | | | | |
| | | a. A statement of financial position as at the end of the period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. A statement of profit or loss and other comprehensive income for the period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. A statement of changes in equity for the period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. A statement of cash flows for the period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. Notes, comprising significant accounting policies and other explanatory information | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | | If the entity applies <i>Amendments to IAS 1 and IFRS Practice Statement 2 - Disclosure of Accounting Policies</i> , issued in February 2021, the reference to 'significant accounting policies' shall be replaced with 'material accounting policy information'. | | | | |
| | | f. Comparative information in respect of the preceding period as specified in IAS 1.38 and 38A | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 1.10A | An entity may present a single statement of profit or loss and other comprehensive income, with profit or loss and other comprehensive income presented in two sections. The sections shall be presented together, with the profit or loss section presented first followed directly by the other comprehensive income section. | | | | |
| 3 | IAS 1.51 | Does the entity prominently display the following at least once in the financial statements: | | | | |
| | | a. The name of the reporting entity or other means of identification, and any change in that information from the end of the preceding reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Whether the financial statements cover the individual entity or a group of entities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The date of the end of the reporting period or the period covered by the financial statements or notes | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 21.8 | d. The presentation currency, as defined in IAS 21.8 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. The level of rounding used in the presentation of amounts in the financial statements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

Corporate information

| | | | | | | |
|---|-----------|--|--------------------------|--------------------------|--------------------------|--|
| 4 | IAS 1.138 | If not disclosed elsewhere in information published with the financial statements, does the entity disclose the following: | | | | |
| | | a. The domicile of the entity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The legal form of the entity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The entity's country of incorporation | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. The address of the registered office (or principal place of business, if different from the registered office) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. The nature of the entity's operations and its principal activities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | f. The name of the parent | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | g. The name of the ultimate parent of the group | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | h. If the entity is a limited life entity, information regarding the length of its life | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

Compliance with International Financial Reporting Standards

| | | | | | | |
|---|-----------------------------------|---|--------------------------|--------------------------|--------------------------|--|
| 5 | IAS 1.15 IAS 1.17 IAS 1.112 | Does the entity provide additional disclosures if the requirements in IFRSs are insufficient to enable users to understand the impact of particular transactions, other events, and conditions on the entity's financial position and financial performance | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
|---|-----------------------------------|---|--------------------------|--------------------------|--------------------------|--|

| | | Disclosure made | | | Comments |
|---|----------------------|--|----|-----|--|
| | | Yes | No | N/A | |
| | IFRS 5.5B | <div style="border: 1px solid black; padding: 5px;"> For instance, additional disclosures about non-current assets (or disposal groups) classified as held for sale or discontinued operations (beyond those required specifically by IFRS 5 <i>Non-current Assets Held for Sale and Discontinued Operations</i> or other IFRSs) may be necessary to comply with this requirement. </div> | | | |
| 6 | IAS 1.16 | Does the entity disclose an explicit and unreserved statement of compliance with IFRSs | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| | IAS 1.16 | <div style="border: 1px solid black; padding: 5px;"> The entity does not describe financial statements as complying with IFRSs unless they comply with all the requirements of IFRSs. In some jurisdictions, additional disclosure requirements apply, which, as long as they do not conflict with IFRSs, would not disqualify a statement of compliance with IFRSs. Similarly, in certain jurisdictions, the applicable standards may be the same as under IFRSs, but may be the subject of a regulatory approval or endorsement mechanism before they become effective. Entities in these jurisdictions may only refer to compliance with IFRSs as issued by the IASB if the applicable version of IFRSs endorsed and complied with is consistent with IFRS. This is for instance the case in the EU, where entities comply with "IFRSs as endorsed by the EU" and not "IFRSs (as issued by the IASB)". </div> | | | |
| 7 | IAS 1.19 IAS 1.20 | <p>In the extremely rare circumstances in which management concludes that compliance with a requirement in an IFRS would be so misleading that it would conflict with the objective of financial statements set out in the <i>Conceptual Framework</i>, and departs from that requirement (if the relevant regulatory framework requires or otherwise does not prohibit such a departure), does the entity disclose:</p> <p>a. That management concluded that the financial statements present fairly the entity's financial position, financial performance and cash flows</p> <p>b. That it complies with applicable IFRSs, except that it departs from a requirement of an IFRS to achieve a fair presentation</p> <p>c. The title of the IFRS from which the entity departs</p> <p>d. The nature of the departure</p> <p>e. The treatment that the IFRS would require</p> <p>f. The reason why that treatment would be so misleading in the circumstances that it would conflict with the objective of financial statements set out in the <i>Conceptual Framework</i></p> <p>g. The treatment adopted</p> <p>h. For each period presented, the financial impact of the departure on each item in the financial statements that would have been reported in complying with the requirement</p> | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| 8 | IAS 1.21 IAS 1.20 | <p>If the entity departed from a requirement of an IFRS in a prior period, and the departure affects the amounts recognised in the financial statements for the current reporting period, does the entity disclose:</p> <p>a. The title of the IFRS from which the entity has departed</p> <p>b. The nature of the departure</p> <p>c. The treatment that the IFRS would require</p> <p>d. The reason why that treatment would be so misleading in the circumstances that it would conflict with the objective of financial statements set out in the <i>Conceptual Framework</i></p> <p>e. The treatment adopted</p> <p>f. For each period presented, the financial impact of the departure on each item in the financial statements that would have been reported in complying with the requirement</p> | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| 9 | IAS 1.23 | <p>In the extremely rare circumstances in which management concludes that compliance with a requirement in an IFRS would be so misleading that it would conflict with the objective of financial statements set out in the <i>Conceptual Framework</i>, but the relevant regulatory framework prohibits departure from the requirement, does the entity, to the maximum extent</p> | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |

| | | Disclosure made | | | Comments |
|----|-----------------------|---|--------------------------|--------------------------|--------------------------|
| | | Yes | No | N/A | |
| | | possible, reduce the perceived misleading aspects of compliance by disclosing all of the following: | | | |
| | | a. The title of the IFRS in question | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. The nature of the requirement | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. The reason why management concluded that complying with that requirement is so misleading in the circumstances that it conflicts with the objective of financial statements set out in the <i>Conceptual Framework</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | d. For each period presented, the adjustments to each item in the financial statements that management concluded would be necessary to achieve a fair presentation | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | Going concern | | | |
| | IAS 1.25 IAS 10.14 | The entity does not prepare its financial statements on a going concern basis if management determines after the reporting period (or earlier) either that it intends to liquidate the entity or to cease trading, or that it has no realistic alternative but to do so. | | | |
| 10 | IAS 1.25 | Does the entity disclose material uncertainties related to events or conditions that may cast significant doubt upon the entity's ability to continue as a going concern | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 11 | IAS 1.25 | If the financial statements are not prepared on a going concern basis, does the entity disclose: | | | |
| | | a. The fact that the financial statements are not prepared on a going concern basis | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. The basis on which the financial statements are prepared | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. The reason why the entity is not regarded as a going concern | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | Frequency of reporting | | | |
| 12 | IAS 1.36 | If the end of the entity's reporting period changes and the annual financial statements are presented for a period longer or shorter than one year, does the entity disclose: | | | |
| | | a. The reporting period covered by the financial statements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. The reason for using longer or shorter periods | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. The fact that amounts presented in the financial statements are not entirely comparable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | Comparative information | | | |
| 13 | IAS 1.38 | Does the entity present comparative information for the previous period for all amounts reported in the current period's financial statements, unless an IFRS permits or requires otherwise | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 14 | IAS 1.38 | Does the entity include comparative information for narrative and descriptive information, if it is relevant to an understanding of the current reporting period's financial statements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 15 | IAS 1.41 | If the presentation or classification of items in the financial statements is amended and comparative amounts are reclassified (unless the reclassification cannot be applied after making every reasonable effort to do so), does the entity disclose: | | | |
| | | a. The nature of the reclassification | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. The amount of each item or class of items that is reclassified | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. The reason for the reclassification | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 16 | IAS 1.42 | If the entity cannot reclassify comparative amounts after making every reasonable effort to do so, does the entity disclose: | | | |
| | | a. The reason for not reclassifying the amounts | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. The nature of the adjustments that would have been made if the amounts were reclassified | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 17 | IAS 1.38A | Does the entity present, as a minimum, two statements of financial position, two statements of profit or loss and other comprehensive income, two separate statements of profit or loss (if presented), two statements of cash flows and two statements of changes in equity, and related notes | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| | | Disclosure made | | | Comments |
|------------------------------------|-----------|---|--------------------------|--------------------------|--------------------------|
| | | Yes | No | N/A | |
| | IAS 1.38B | In some cases, narrative information provided in the financial statements for the preceding period(s) continues to be relevant in the current period. | | | |
| 18 | IAS 1.38C | When an entity voluntarily presents comparative information in addition to the minimum comparative financial statements required by IFRSs, does the entity present related note information for those additional statements | | | |
| | IAS 1.38C | An entity may present comparative information in addition to the minimum comparative financial statements required by IFRSs, as long as that information is prepared in accordance with IFRSs. This comparative information may consist of one or more statements referred to in IAS 1.10, but need not comprise a complete set of financial statements. | | | |
| | IAS 1.38D | For example, an entity may present a third statement of profit or loss and other comprehensive income (thereby presenting the current period, the preceding period and one additional comparative period). However, the entity is not required to present a third statement of financial position, a third statement of cash flows or a third statement of changes in equity (i.e., an additional financial statement comparative). The entity is required to present, in the notes to the financial statements, the comparative information related to that additional statement of profit or loss and other comprehensive income. | | | |
| 19 | IAS 1.40B | In the circumstances described in IAS 1.40A, does the entity present three statements of financial position as at: | | | |
| | | a. The end of the current period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. The end of the preceding period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. The beginning of the preceding period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | IAS 1.40A | An entity must present a third statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements required in IAS 1.38A if: | | | |
| | | a. It applies an accounting policy retrospectively, makes a retrospective restatement of items in its financial statements or reclassifies items in its financial statements | | | |
| | | b. The retrospective application, retrospective restatement or the reclassification has a material effect on the information in the statement of financial position at the beginning of the preceding period | | | |
| 20 | IAS 1.40C | When an entity is required to present an additional statement of financial position in accordance with IAS 1.40A, does the entity disclose the information required by IAS 1.41-44 and IAS 8 | | | |
| | IAS 1.40C | However, it need not present the related notes to the opening statement of financial position as at the beginning of the preceding period. | | | |
| 21 | IAS 1.40D | When an entity presents an opening statement of financial position in accordance with IAS 1.40A, is the date of this statement the beginning of the preceding period even if additional comparative information is presented in terms of IAS 1.38C | | | |
| Consistency of presentation | | | | | |
| 22 | IAS 1.45 | Does the entity retain in the financial statements from one period to the next: | | | |
| | | a. The presentation of items | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. The classification of items | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | IAS 1.45 | The entity presents and classifies items on the same basis in the financial statements from one reporting period to the next unless it is apparent, following a significant change in the nature of the entity's operations or a review of its financial statement, that another presentation or classification is more appropriate, or unless a change in presentation is required by an IFRS. | | | |

| | | Disclosure made | | | Comments |
|----|-----------|--|--------------------------|--------------------------|--------------------------|
| | | Yes | No | N/A | |
| 23 | IAS 10.17 | Date of authorisation for issue | | | |
| | | Does the entity disclose: | | | |
| | | a. The date when the financial statements were authorised for issue | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. Who authorised the financial statements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. The fact that the entity's owners or others have the power to amend the financial statements after issue, if applicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

First-time adoption

| | |
|--------------|---|
| IFRS 1.App.A | <p>Some of the terms are defined by IFRS 1:</p> <ul style="list-style-type: none"> ▶ 'Date of transition to IFRSs' - The beginning of the earliest period for which an entity presents full comparative information under IFRSs in its first IFRS financial statements ▶ 'Opening IFRS statement of financial position' - An entity's statement of financial position at the date of transition to IFRSs ▶ 'First IFRS financial statements' - The first annual financial statements in which an entity adopts IFRSs, by an explicit and unreserved statement of compliance with IFRSs ▶ 'Previous GAAP' - The basis of accounting that a first-time adopter used immediately before adopting IFRSs |
|--------------|---|

Reconciliations

| | | | | | |
|------------|--|--|--------------------------|--------------------------|--------------------------|
| IFRS 1.27 | IAS 8 <i>Accounting Policies, Changes in Accounting Estimates and Errors</i> does not deal with changes in accounting policies that occur when an entity first adopts IFRS or to changes in those policies until after it presents its first IFRS financial statements. Therefore, IAS 8's requirements for changes in accounting policies do not apply in the entity's first IFRS financial statements. | | | | |
| IFRS 1.27A | <p>If, during the period covered by its first IFRS financial statements, an entity changes its accounting policies or its use of the exemptions contained in this IFRS, it must explain the changes between its first IFRS interim financial report and its first IFRS financial statements, in accordance with IFRS 1.23, and it shall update the reconciliations required by paragraph 24(a) and (b).</p> <p>The requirements for entities that present interim financial reports under IAS 34 <i>Interim Financial Reporting</i> for part of the period covered by its first IFRS financial statements are included in the section on Interim Reporting, which contains all disclosure requirements related to interim reporting. That section does not need to be completed for annual financial statements.</p> | | | | |
| 24 | IFRS 1.23 | Does the entity explain how the transition from previous GAAP to IFRSs affected its financial position, financial performance and cash flows | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | IFRS 1.IG63 | IFRS 1.IG63 provides an example of the level of detail required in the reconciliations from previous GAAP to IFRSs. | | | |
| 25 | IFRS 1.24 IFRS 1.25 | <p>Do the entity's first IFRS financial statements include:</p> <p>a. Reconciliations of its equity reported under previous GAAP to its equity under IFRSs (in sufficient detail to enable users to understand the material adjustments to the statement of financial position) for:</p> <ul style="list-style-type: none"> ▶ The date of transition to IFRSs ▶ The end of the latest period presented in the entity's most recent annual financial statements under previous GAAP <p>b. A reconciliation of the total comprehensive income or profit or loss reported under previous GAAP for the latest period in the entity's most recent annual financial statements to its total comprehensive income under IFRSs for the same period (in sufficient detail to enable users to understand the</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| | | Disclosure made | | | Comments |
|--|--------------|--|--------------------------|--------------------------|----------|
| | | Yes | No | N/A | |
| | | material adjustments to the statement of comprehensive income) | | | |
| 26 | IFRS 1.24(c) | If the entity recognised or reversed any impairment losses for the first time in preparing its opening IFRS statement of financial position, do the financial statements include the disclosures that IAS 36 <i>Impairment of Assets</i> would have required if the entity had recognised those impairment losses or reversals in the period beginning with the date of transition to IFRSs | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 27 | IFRS 1.26 | If the entity is aware of errors under previous GAAP, do the reconciliations required by paragraph 24(a) and (b) of IFRS 1 distinguish between the corrections of errors and changes in accounting policies | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 28 | IFRS 1.25 | If the entity presented a statement of cash flows under its previous GAAP, does it explain the material adjustments to the statement of cash flows | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 29 | IFRS 1.28 | If the entity does not present financial statements for previous periods, does it disclose that fact | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Repeated transition | | | | | |
| | IFRS 1.4A | Notwithstanding the requirements in IFRS 1.2 and 3, an entity that has applied IFRSs in a previous reporting period, but whose most recent previous annual financial statements did not contain an explicit and unreserved statement of compliance with IFRSs, must either apply this IFRS or else apply IFRSs retrospectively in accordance with IAS 8 as if the entity had never stopped applying IFRSs. | | | |
| | IFRS 1.4B | | | | |
| | | When an entity does not elect to apply this IFRS in accordance with paragraph 4A, the entity shall, nevertheless, apply the disclosure requirements in IFRS 1.23A and 23B, in addition to the disclosure requirements in IAS 8. | | | |
| 30 | IFRS 1.23A | Does the entity that has applied IFRSs in a previous period, as described in IFRS 1.4A, disclose: | | | |
| | | a. The reason it stopped applying IFRSs | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The reason it is resuming the application of IFRSs | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 31 | IFRS 1.23B | When an entity, in accordance with IFRS 1.4A, does not elect to apply IFRS 1, does the entity explain the reasons for electing to apply IFRSs as if it had never stopped applying IFRSs | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Designation of financial assets or financial liabilities (IFRS 9) | | | | | |
| 32 | IFRS 1.29 | If the entity designates a previously recognised financial asset as a financial asset measured at fair value through profit or loss under IFRS 1.D19A, does the entity disclose: | | | |
| | | a. The fair value of financial assets so designated at the date of designation | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The classification and carrying amount in the previous financial statements | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 33 | IFRS 1.29A | If the entity designates a previously recognised financial liability as a financial liability at fair value through profit or loss under IFRS 1.D19, does the entity disclose: | | | |
| | | a. The fair value of financial liabilities so designated at the date of designation | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The classification and carrying amount in the previous financial statements | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Use of fair value as deemed cost | | | | | |
| 34 | IFRS 1.30 | If the entity uses fair value in its opening IFRS statement of financial position as deemed cost for an item of property, plant and equipment, an investment property or an intangible asset or a right-of-use asset, does it disclose for each line item in the opening IFRS statement of financial position: | | | |
| | | a. The aggregate of those fair values | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The aggregate adjustment to the carrying amounts reported under previous GAAP | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

Disclosure made
Yes No N/A Comments

Use of deemed cost for investments in subsidiaries, joint ventures and associates

| | | | | | |
|----|-----------|---|--------------------------|--------------------------|--------------------------|
| 35 | IFRS 1.31 | If the entity uses a deemed cost in its opening IFRS statement of financial position for an investment in a subsidiary, joint venture, or associate in its separate financial statements, does the entity disclose in its first IFRS separate financial statements: | | | |
| | | a. The aggregate deemed cost of those investments for which deemed cost is their previous GAAP amounts | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. The aggregate deemed cost of those investments for which deemed cost is fair value | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. The aggregate adjustment to the carrying amounts reported under the previous GAAP | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Comparatives

| | | | | | |
|----|-----------|---|--------------------------|--------------------------|--------------------------|
| 36 | IFRS 1.21 | In its first IFRS financial statements, does the entity present at least the following in accordance with IFRSs, and in comparative format: | | | |
| | | a. Three statements of financial position (including opening IFRS statements of financial position at the date of transition to IFRSs) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. Two statements of profit or loss and comprehensive income, either in a single statement of comprehensive income, or in two separate statements showing components of profit or loss and other comprehensive income | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. Two statements of cash flows | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | d. Two statements of changes in equity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | e. Related notes, including comparative information for all statements presented | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Non-IFRS comparative information and historical summaries

| | | | | | |
|----|-----------|---|--------------------------|--------------------------|--------------------------|
| 37 | IFRS 1.22 | For any information (historical summaries or comparative information) under previous GAAP that does not comply with the recognition and measurement provisions of IFRSs, does the entity: | | | |
| | | a. Label the information prominently as not being prepared under IFRSs | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. Disclose the nature of the main adjustments that would make it comply with IFRSs, which need not be quantified | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Additional exemptions

| | | | | | | |
|-----|----|-------------|--|--------------------------|--------------------------|--------------------------|
| New | 38 | IFRS 1.39AH | If the entity applies <i>Amendment to IAS 12 - Deferred Tax related to Assets and Liabilities arising from a Single Transaction</i> , issued in May 2021, in its annual IFRS financial statements for a period beginning before 1 January 2023, does it disclose that fact | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|-----|----|-------------|--|--------------------------|--------------------------|--------------------------|

| | | | | | | |
|--|----|-----------------------------|---|--------------------------|--------------------------|--------------------------|
| | 39 | IFRS 1.31A IFRS 1.D8A(b) | If an entity uses the exemption in IFRS 1.D8A(b) for oil and gas assets, does it disclose that fact and the basis on which carrying amounts determined under previous GAAP were allocated | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|--|----|-----------------------------|---|--------------------------|--------------------------|--------------------------|

IFRS 1.D8A(b) This exemption is applicable for entities that accounted for exploration and development costs of oil and gas properties in the development and production phase under previous GAAP using cost centres that include all properties in a large geographical area (referred to as full cost accounting).

| | | | | | | |
|--|----|--------------------------|---|--------------------------|--------------------------|--------------------------|
| | 40 | IFRS 1.31B IFRS 1.D8B | If an entity (a) holds items of property, plant and equipment or intangible assets that are, or were previously, used in operations subject to rate regulations and (b) uses the previous GAAP carrying amount of such an item at the date of transition to IFRSs as deemed cost, does the entity disclose: | | | |
| | | | a. That fact | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | b. The basis on which carrying amounts were determined under previous GAAP | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| | | | Disclosure made | | | Comments |
|----|--------------------------|--|--------------------------|--------------------------|--------------------------|----------|
| | | | Yes | No | N/A | |
| 41 | IFRS 1.31C | If an entity measures assets and liabilities at fair value and uses that fair value as the deemed cost in its opening IFRS statement of financial position because of severe hyperinflation, does the entity disclose how and why the entity had, and then ceased to have, a functional currency that has both of the characteristics of a currency subject to severe hyperinflation | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 1.D26-D30 | The currency of a hyperinflationary economy is subject to severe hyperinflation if it has both of the following characteristics: a. A reliable general price index is not available to all entities with transactions and balances in the currency b. Exchangeability between the currency and a relatively stable foreign currency does not exist | | | | |
| | | First-time adopters applying IFRS 15 | | | | |
| 42 | IFRS 1.D34 IFRS 15.C6 | If an entity applies the transition provisions in IFRS 15.C5, does it make the disclosures required by IFRS 15.C6 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 1.D34 | In IFRS 15.C5, the date of initial application should be interpreted as the beginning of the first IFRS reporting period. | | | | |

Financial review by management

Reports and statements presented outside financial statements are outside the scope of IFRS. The IASB issued the IFRS Practice Statement Management Commentary in December 2010. The practice statement provides guidance only and is not required to be used in the preparation of IFRS financial statements.

| | | | | | | |
|----|----------|--|--------------------------|--------------------------|--------------------------|--|
| 43 | IAS 1.13 | Does the entity present, outside the financial statements, a financial review by management that describes and explains the main features of its financial performance and financial position and the principal uncertainties it faces, including: a. The main factors and influences determining performance, including: ▶ Changes in the environment in which the entity operates ▶ The entity's response to those changes and their effect ▶ The entity's policy for investment to maintain and enhance financial performance, including its dividend policy b. The entity's sources of funding and its targeted ratio of liability to equity c. The entity's resources not recognised in the statement of financial position in accordance with IFRS | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 44 | IAS 1.14 | Does the entity present reports and statements, outside the financial statements, such as environmental reports and value-added statements, particularly in industries in which environmental factors are significant and if employees are an important user group | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

Statement of financial position

| | | | | | | |
|----|----------|--|--------------------------|--------------------------|--------------------------|--|
| 45 | IAS 1.29 | Does the entity present each material class of similar items separately in the statement of financial position | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 46 | IAS 1.29 | Does the entity present separately items of a dissimilar nature or function unless they are immaterial | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 47 | IAS 1.32 | Unless required or permitted by another IFRS, does the entity present separately, and not offset, assets and liabilities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Guidance on offsetting current and deferred tax assets and liabilities is in IAS 12.71 and IAS 12.74, respectively. Guidance on offsetting a financial asset and a financial liability is in IAS 32.42 and IFRS 9.3.2.22. Guidance on offsetting an asset against a liability of different defined benefit plans is in IAS 19.131. | | | | |

Disclosure made
Yes No N/A Comments

Current/non-current distinction

| | | | | | | | |
|-----|----|------------|--|--------------------------|--------------------------|--------------------------|--|
| New | 48 | IAS 1.139U | If the entity applies <i>Amendments to IAS 1 - Classification of Liabilities as Current or Non-current</i> , issued in January 2020, in its annual IFRS financial statements for a period beginning before 1 January 2024, does it disclose that fact | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | IAS 1.75A | Classification of a liability is unaffected by the likelihood that the entity will exercise its right to defer settlement of the liability for at least twelve months after the reporting period. If a liability meets the criteria in paragraph 69 for classification as non-current, it is classified as non-current even if management intends or expects the entity to settle the liability within twelve months after the reporting period, or even if the entity settles the liability between the end of the reporting period and the date the financial statements are authorised for issue. However, in either of those circumstances, the entity may need to disclose information about the timing of settlement to enable users of its financial statements to understand the impact of the liability on its financial position. | | | | |
| New | 49 | IAS 1.139W | If the entity applies <i>Amendments to IAS 1 - Non-current Liabilities with Covenants</i> , issued in October 2022, in its annual IFRS financial statements for a period beginning before 1 January 2024, does it disclose that fact | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | IAS 1.72B | An entity's right to defer settlement of a liability arising from a loan arrangement for at least twelve months after the reporting period may be subject to the entity complying with conditions specified in that loan arrangement ('covenants'). For the purposes of applying IAS 1.69(d), such covenants: a. Affect whether that right exists at the end of the reporting period if an entity is required to comply with the covenant on or before the end of the reporting period, even if compliance with the covenant is assessed only after the reporting period b. Do not affect whether that right exists at the end of the reporting period if an entity is required to comply with the covenant only after the reporting period | | | | |
| New | 50 | IAS 1.76ZA | If the entity applies <i>Amendments to IAS 1 - Non-current Liabilities with Covenants</i> , issued in October 2022, and if it classifies liabilities arising from loan arrangements as non-current when its right to defer settlement of those liabilities is subject to it complying with covenants within twelve months after the reporting period, does it disclose information in the notes that enables users of financial statements to understand the risk that the liabilities could become repayable within twelve months after the reporting period, including: ▶ Information about the covenants (including the nature of the covenants and when the entity is required to comply with them) ▶ The carrying amount of related liabilities ▶ Facts and circumstances, if any, that indicate the entity may have difficulty complying with the covenants | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | IAS 1.76ZA | Such facts and circumstances could include: ▶ The fact that the entity acted during or after the reporting period to avoid or mitigate a potential breach ▶ The fact that the entity would not have complied with the covenants if they were to be assessed for compliance based on the entity's circumstances at the end of the reporting period | | | | |
| | 51 | IAS 1.60 | If the entity does not present separately current and non-current assets in its statement of financial position, does it present all assets in order of liquidity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | IAS 1.60 | The entity must present current and non-current assets separately in its statement of financial position, except when a liquidity presentation is more reliable and more relevant. | | | | |
| | 52 | IAS 1.60 | If the entity does not present separately current and non-current liabilities in its statement of financial position, does it present all liabilities in order of liquidity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments |
|----|----------|---|----|-----|----------|
| | | Yes | No | N/A | |
| | IAS 1.60 | The entity must present current and non-current liabilities separately in its statement of financial position, except when a liquidity presentation is more reliable and more relevant. | | | |
| 53 | IAS 1.66 | <p>If the entity separately presents current and non-current assets in its statement of financial position, does the entity classify an asset as current when it:</p> <ul style="list-style-type: none"> ▶ Is expected to be realised in, or is intended for sale or consumption in, the entity's normal operating cycle <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A ▶ Is held primarily for trading <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A ▶ Is expected to be realised within 12 months after the reporting period <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <p>Or</p> <ul style="list-style-type: none"> ▶ Is cash or a cash equivalent asset unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A | | | |
| | IAS 1.68 | Current assets also include assets held primarily for trading (examples include some financial assets classified as held for trading under IFRS 9) and the current portion of non-current financial assets. | | | |
| 54 | IAS 1.69 | <p>If the entity separately presents current and non-current liabilities in its statement of financial position, does the entity classify a liability as current if it:</p> <ul style="list-style-type: none"> ▶ Is expected to be settled in the entity's normal operating cycle <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A ▶ Is held primarily for trading <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A ▶ Is due to be settled within 12 months after the reporting period <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <p>Or</p> <ul style="list-style-type: none"> ▶ Does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting period. Terms of a liability that can be settled with equity instruments at the option of the counterparty, do not affect its classification <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A | | | |
| | IAS 1.71 | Other current liabilities are not settled as part of the normal operating cycle, but are due for settlement within 12 months after the reporting period or held primarily for trading. Examples are some financial liabilities classified as held for trading under IFRS 9, bank overdrafts, and the current portion of non-current financial liabilities, dividends payable, income taxes and other non-trade payables. | | | |
| 55 | IAS 1.72 | <p>If the entity separately presents current and non-current liabilities in its statement of financial position, does the entity classify its financial liabilities as current, if they are due to be settled within 12 months after the reporting period, even if:</p> <ul style="list-style-type: none"> ▶ The original term was for a period longer than 12 months <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <p>And</p> <ul style="list-style-type: none"> ▶ An agreement to refinance, or to reschedule payments, on a long-term basis is completed after the reporting period and before the financial statements are authorised for issue <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A | | | |
| | IAS 1.73 | However, if the entity expects, and has the discretion to refinance or rollover an obligation for at least 12 months after the reporting period under an existing loan facility, a financial liability is classified as non-current. | | | |
| 56 | IAS 1.74 | <p>If the entity separately presents current and non-current liabilities in its statement of financial position, does the entity classify its long-term liability as current if the entity breaches a long-term loan agreement on or before the end of the reporting period with the effect that the liability becomes payable on demand, even if the lender agrees after the reporting period and before the authorisation of the financial statements for issue, not to demand payment as a consequence of the breach <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</p> | | | |
| | IAS 1.75 | <p>However, an entity classifies a long-term loan arrangement as non-current if:</p> <p>a. The lender agreed by the end of the reporting period to provide a period of grace ending at least 12 months after</p> | | | |

| | | Disclosure made | | | Comments | |
|---|-----------------------|--|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | |
| | | the reporting period, within which the entity can rectify the breach And b. During the grace period the lender cannot demand immediate repayment | | | | |
| 57 | IAS 1.61 | Does the entity disclose the amount expected to be recovered or settled after more than 12 months for each asset and liability line item that combines amounts expected to be recovered or settled within twelve months and amounts expected to be recovered or settled more than 12 months after the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 58 | IAS 1.56 | If the entity distinguishes between current and non-current assets in its financial statements, does it present deferred tax assets as non-current assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 59 | IAS 1.56 | If the entity distinguishes between current and non-current liabilities in its financial statements, does it present deferred tax liabilities as non-current liabilities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 60 | IAS 28.15 | For investments in associates or joint ventures, or any retained interest in such investments, that are not classified as held for sale under IFRS 5, does the entity classify these as non-current assets accounted for using the equity method | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Information presented in the statement of financial position | | | | | | |
| 61 | IAS 1.54 | Does the entity include the following line items in its statement of financial position: | | | | |
| | | a. Property, plant and equipment | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Investment property | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. Intangible assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. Financial assets (excluding amounts shown under (f), (i) and (j)) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | | e. Portfolios of contracts within the scope of IFRS 17 that are assets, disaggregated as required by IFRS 17.78, if the entity adopts IFRS 17 early | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | f. Investments accounted for using the equity method | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | g. Biological assets within the scope of IAS 41 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | h. Inventories | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | i. Trade and other receivables | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | j. Cash and cash equivalents | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | k. Trade and other payables | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | l. Provisions | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | m. Financial liabilities (excluding amounts shown under (k) and (l)) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | | n. Portfolios of contracts within the scope of IFRS 17 that are liabilities, disaggregated as required by IFRS 17.78, if the entity adopts IFRS 17 early | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | o. Liabilities and assets for current tax | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | p. Deferred tax liabilities and deferred tax assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | q. Non-controlling interest, presented within equity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | r. Issued capital and reserves attributable to owners of the parent | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 1.57 | An entity may amend the descriptions and ordering of items or aggregation of similar items according to the nature of the entity and its transactions, to provide information that is relevant to an understanding of the entity's financial position. | | | | |
| 62 | IAS 1.54 IFRS 5.38 | Does the entity include the following line items in the statement of financial position: | | | | |
| | | a. Non-current assets classified as held for sale and assets included in disposal groups classified as held for sale in accordance with IFRS 5 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Liabilities included in disposal groups classified as held for sale in accordance with IFRS 5 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | | Disclosure made | | | Comments |
|----|------------------------|--|--------------------------|--------------------------|--------------------------|----------|
| | | | Yes | No | N/A | |
| 63 | IAS 1.55 IAS 1.57 | Does the entity present additional line items (including by disaggregating the line items listed in IAS 1.54), headings and subtotals in the statement of financial position if such presentation is relevant to an understanding of the entity's financial position | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 1.57 | For example: a. Line items are included when the size, nature or function of an item or aggregation of similar items is such that separate presentation is relevant to an understanding of the entity's financial position; and b. The descriptions used and the ordering of items or aggregation of similar items may be amended according to the nature of the entity and its transactions, to provide information that is relevant to an understanding of the entity's financial position. For example, a financial institution may amend the above descriptions to provide information that is relevant to the operations of a financial institution | | | | |
| 64 | IAS 1.55A | When the entity presents subtotals under IAS 1.55, are those subtotals: a. Comprised of line items made up of amounts recognised and measured under IFRS b. Presented and labelled in a manner that makes the line items that constitute the subtotal clear and understandable c. Consistent from period to period under IAS 1.45 d. Not displayed with more prominence than the subtotals and totals required in IFRS for the statement of financial position | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Information presented either in the statement of financial position or in the notes | | | | |
| 65 | IAS 1.77 | Does the entity disclose further sub-classifications of the line items presented, classified in a manner appropriate to the entity's operations | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 66 | IFRS 5.38 IFRS 5.39 | Does the entity disclose separately the major classes of assets and liabilities classified as held for sale, except if the disposal group is a newly acquired subsidiary that meets the criteria to be classified as held for sale on acquisition | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

Statement of profit or loss and other comprehensive income

| | |
|---------|---|
| IAS 1.7 | The components of other comprehensive income include: a. Changes in revaluation surplus (see IAS 16 <i>Property, Plant and Equipment</i> and IAS 38) b. Remeasurements of defined benefit plans (see IAS 19 <i>Employee Benefits</i>) c. Gains and losses arising from translating the financial statements of a foreign operation (see IAS 21) d. Gains and losses from investments in equity instruments measured at fair value through other comprehensive income in accordance with paragraph IFRS 9. 5.7.5 da. Gains and losses on financial assets measured at fair value through other comprehensive income in accordance with IFRS 9.4.1.2A e. The effective portion of gains and losses on hedging instruments in a cash flow hedge and the gains and losses on hedging instruments that hedge investments in equity instruments measured at fair value through other comprehensive income in accordance with IFRS 9.5.7.5 f. For particular liabilities designated as at fair value through profit or loss, the amount of the change in fair value that is attributable to changes in the liability's credit risk |
|---------|---|

| | | Disclosure made | | | Comments |
|-----|-----------|---|--------------------------|--------------------------|--------------------------|
| | | Yes | No | N/A | |
| | | g. Changes in the value of the time value of options when separating the intrinsic value and time value of an option contract and designating as the hedging instrument only the changes in the intrinsic value | | | |
| | | h. Changes in the value of the forward elements of forward contracts when separating the forward element and spot element of a forward contract and designating as the hedging instrument only the changes in the spot element, and changes in the value of the foreign currency basis spread of a financial instrument when excluding it from the designation of that financial instrument as the hedging instrument | | | |
| New | | i. Insurance finance income and expenses from contracts issued within the scope of IFRS 17 excluded from profit or loss when total insurance finance income or expenses is disaggregated to include in profit or loss an amount determined by a systematic allocation applying IFRS 17.88(b), or by an amount that eliminates accounting mismatches with the finance income or expenses arising on the underlying items, applying IFRS 17.89(b), if the entity adopts IFRS 17 early | | | |
| New | | j. Finance income and expenses from reinsurance contracts held excluded from profit or loss when total reinsurance finance income or expenses is disaggregated to include in profit or loss an amount determined by a systematic allocation applying IFRS 17.88(b), if the entity adopts IFRS 17 early | | | |
| 67 | IAS 1.81A | Does the entity present in the statement of profit or loss and other comprehensive income (statement of comprehensive income), in addition to the profit or loss and other comprehensive income sections: | | | |
| | | a. Profit or loss | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. Total other comprehensive income | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. Comprehensive income for the period, being the total of profit or loss and other comprehensive income | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 68 | IAS 1.81A | If an entity presents a separate statement of profit or loss, does the statement presenting comprehensive income exclude the profit or loss section | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 69 | IAS 1.81B | Does the entity present the following items, in addition to the profit or loss and other comprehensive income sections, as allocation of profit or loss and other comprehensive income for the period: | | | |
| | | a. Profit or loss for the period attributable to: | | | |
| | | ▶ Non-controlling interests | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ Owners of the parent | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. Comprehensive income for the period attributable to: | | | |
| | | ▶ Non-controlling interests | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ Owners of the parent | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 70 | IAS 1.81B | If an entity presents profit or loss in a separate statement, does the entity present the allocation of profit or loss between non-controlling interests and owners of the parent in that statement | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 71 | IAS 1.29 | Does the entity present each material class of similar items separately in the statement of comprehensive income | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 72 | IAS 1.29 | Does the entity present separately items of a dissimilar nature or function unless they are immaterial | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 73 | IAS 1.32 | Unless required or permitted by another IFRS, does the entity present separately, and not offset, income and expenses | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | IAS 1.34 | Examples of items that are or may be offset in the statement of comprehensive income include the following: | | | |
| | | a. Gains and losses on the disposal of non-current assets, including investments and operating assets, are reported by deducting from the amount of consideration on disposal the carrying amount of the asset and related selling expenses | | | |
| | | b. Expenditure related to a provision that is recognised in accordance with IAS 37 <i>Provisions, Contingent Liabilities and Contingent Assets</i> and reimbursed under a contractual | | | |

| | | Disclosure made | | | Comments |
|-----|-----------|--|----|-----|--------------------------|
| | | Yes | No | N/A | |
| | IAS 1.35 | <p>arrangement with a third party (for example, a supplier's warranty agreement) may be netted against the related reimbursement</p> <p>c. Gains and losses arising from a group of similar transactions are reported on a net basis, for example, foreign exchange gains and losses or gains and losses arising on financial instruments held for trading. However, an entity presents such gains and losses separately if they are material</p> | | | |
| 74 | IAS 1.88 | Does the entity include all items of income and expense in a reporting period in profit or loss (unless an IFRS requires or permits otherwise) | | | <input type="checkbox"/> |
| | IAS 1.89 | IAS 8 specifies two circumstances in which the entity recognises items outside of profit or loss—corrections of errors and the effect of changes in accounting policies. Other IFRSs require or permit an entity to exclude items of other comprehensive income that meet the <i>Conceptual Framework's</i> definition of income or expense from profit or loss. | | | <input type="checkbox"/> |
| | IAS 32.40 | An entity may classify dividends recognised as an expense either with interest on other liabilities, or as a separate item in the statement(s) of profit or loss and other comprehensive income. Disclosure of interest and dividends is subject to the requirements of IAS 1 and IFRS 7. In some circumstances, because of significant differences between interest and dividends on matters such as tax deductibility, it is desirable to disclose them separately within the statement(s) of profit or loss and other comprehensive income. Disclosures of the tax effects are made in accordance with IAS 12 <i>Income Taxes</i> . | | | <input type="checkbox"/> |
| 75 | IAS 1.82 | Does the entity present in addition to items required by other IFRSs, in the profit or loss section or the statement of profit or loss, line items with the following amounts for the period: | | | |
| | | a. Revenue, presenting separately: | | | |
| | | ▶ Interest revenue calculated using the effective interest method | | | <input type="checkbox"/> |
| New | | ▶ Insurance revenue, if the entity adopts IFRS 17 early | | | <input type="checkbox"/> |
| New | | b. Insurance service expenses from contracts issued within the scope of IFRS 17, if the entity adopts IFRS 17 early | | | <input type="checkbox"/> |
| New | | c. Income or expenses from reinsurance contracts held, if the entity adopts IFRS 17 early | | | <input type="checkbox"/> |
| | | d. Gains and losses arising from the derecognition of financial assets measured at amortised cost | | | <input type="checkbox"/> |
| New | | e. Insurance finance income or expenses from contracts issued within the scope of IFRS 17, if the entity adopts IFRS 17 early | | | <input type="checkbox"/> |
| New | | f. Finance income or expenses from reinsurance contracts held, if the entity adopts IFRS 17 early | | | <input type="checkbox"/> |
| | | g. Finance costs | | | <input type="checkbox"/> |
| | | h. Impairment losses (including reversals of impairment losses or impairment gains) determined under Section 5.5 of IFRS 9 | | | <input type="checkbox"/> |
| | | i. Share of the profit or loss of associates and joint ventures accounted for using the equity method | | | <input type="checkbox"/> |
| | | j. If a financial asset is reclassified out of the amortised cost measurement category so that it is measured at fair value through profit or loss, any gain or loss arising from a difference between the previous amortised cost of the financial asset and its fair value at the reclassification date (as defined in IFRS 9) | | | <input type="checkbox"/> |
| | | k. If a financial asset is reclassified out of the fair value through other comprehensive income measurement category so that it is measured at fair value through profit or loss, any cumulative gain or loss previously recognised in other comprehensive income that is reclassified to profit or loss | | | <input type="checkbox"/> |
| | | l. Tax expense | | | <input type="checkbox"/> |
| | | m. A single amount for the total of discontinued operations (see IFRS 5) | | | <input type="checkbox"/> |

| | | | Disclosure made | | | Comments |
|----|----------------------|--|--------------------------|--------------------------|--------------------------|----------|
| | | | Yes | No | N/A | |
| 76 | IAS 1.82A | Does the entity present the line items in the other comprehensive income section for the amounts for the period of: | | | | |
| | | a. Items of other comprehensive income (excluding amounts in paragraph (b)), classified by nature and grouped into those that, in accordance with other IFRSs: | | | | |
| | | (i) Will not be reclassified subsequently to profit or loss; and | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | (ii) Will be reclassified subsequently to profit or loss when specific conditions are met | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The share of the other comprehensive income of associates and joint ventures accounted for using the equity method, separated into the share of items that, in accordance with other IFRSs: | | | | |
| | | (i) Will not be reclassified subsequently to profit or loss | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | (ii) Will be reclassified subsequently to profit or loss when specific conditions are met | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 77 | IFRIC 1.6(d) | Does the entity disclose the change in the revaluation surplus arising from a change in the decommissioning, restoration and similar liability in other comprehensive income as a separate line item | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 78 | IAS 1.85 IAS 1.86 | Does the entity present additional line items (including by disaggregating the line items listed in IAS 1.82), headings and subtotals in the statement of profit or loss and other comprehensive income if such presentation is relevant to an understanding of the entity's financial performance | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 1.87 | The entity must not present any items of income and expense as extraordinary items. | | | | |
| 79 | IAS 1.85A | When the entity presents subtotals under IAS 1.85, are those subtotals: | | | | |
| | | a. Comprised of line items made up of amounts recognised and measured under IFRS | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Presented and labelled in a manner that makes the line items that constitute the subtotal clear and understandable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. Consistent from period to period under IAS 1.45 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. Not displayed with more prominence than the subtotals and totals required in IFRS for the statement(s) presenting profit or loss and other comprehensive income | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 80 | IAS 1.85B | Does the entity present the line items in the statement(s) presenting profit or loss and other comprehensive income that reconcile any subtotals presented under IAS 1.85 with the subtotals or totals required in IFRS for such statement(s) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Information presented either in the statement of profit or loss and other comprehensive income or in the notes | | | | |
| 81 | IAS 1.97 | If items of income and expense are material, does the entity disclose the following: | | | | |
| | | a. The amount | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The nature of the item | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 1.98 | Circumstances that may result in the separate disclosure of items of income and expense: | | | | |
| | | a. Write-downs of inventories to net realisable value or of property, plant and equipment to recoverable amount, as well as reversals of such write-downs | | | | |
| | | b. Restructurings of the activities of an entity and reversals of any provisions for the costs of restructuring | | | | |
| | | c. Disposals of items of property, plant and equipment | | | | |
| | | d. Disposals of investments | | | | |
| | | e. Discontinued operations | | | | |
| | | f. Litigation settlements | | | | |
| | | g. Other reversals of provisions | | | | |
| 82 | IAS 1.99 | Does the entity present or disclose an analysis of expenses recognised in profit or loss using a classification (whichever is reliable and more relevant) based on either: | | | | |
| | IAS 1.102 | a. The nature of expenses | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments | |
|--|----------------------------|--|--|--|--|--|
| | | Yes | No | N/A | | |
| | Or | | | | | |
| 83 | IAS 1.103 IAS 1.100 | b. The function of expenses within the entity (in which case the entity discloses, as a minimum, its cost of sales) <i>Does the entity present the analysis of expenses, as described in IAS 1.99, in its statement of profit or loss and other comprehensive income</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 84 | IAS 1.104 | If the entity classifies expenses by function, does it disclose additional information on the nature of expenses, including: a. Depreciation and amortisation expense b. Employee benefits expense | <input type="checkbox"/> <input type="checkbox"/> | <input type="checkbox"/> <input type="checkbox"/> | <input type="checkbox"/> <input type="checkbox"/> | |
| 85 | IAS 1.90 IAS 12.81 | Does the entity disclose the income tax relating to each item of other comprehensive income, including reclassification adjustments | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 86 | IAS 1.91 IAS 1.94 | An entity may present items of other comprehensive income either net of related tax effects, or before related tax effects, with one amount shown for the aggregate amount of income tax relating to those components. If an entity presents reclassification adjustments in the notes, are the items of other comprehensive income presented in the statement of profit or loss and other comprehensive income after any reclassification adjustments | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 87 | IAS 1.92 | Does the entity disclose reclassification adjustments relating to items of other comprehensive income | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 1.95 | Examples of reclassification adjustments include: a. Disposal of a foreign operation (see IAS 21) b. When some hedged forecast cash flows affect profit or loss (refer to IFRS 9.6.5.11(d) in relation to cash flow hedges that will or will not result in reclassification adjustments) | | | | |
| | IAS 1.96 | Reclassification adjustments do not arise on changes in revaluation surplus recognised under IAS 16 <i>Property, Plant and Equipment</i> or IAS 38 <i>Intangible Assets</i> , or on remeasurements of defined benefit plans. These are not reclassified to profit or loss. Changes in revaluation surplus may be transferred to retained earnings in subsequent periods as the asset is used or when it is derecognised (see IAS 16.41 and IAS 38.87). In accordance with IFRS 9, reclassification adjustments do not arise if a cash flow hedge or the accounting for the time value of an option (or the forward element of a forward contract or the foreign currency basis spread of a financial instrument) result in amounts that are removed from the cash flow hedge reserve or a separate component of equity, respectively, and included directly in the initial cost or other carrying amount of an asset or a liability. These amounts are directly transferred to assets or liabilities. | | | | |
| Distributions of non-cash assets to owners (IFRIC 17) | | | | | | |
| 88 | IFRIC 17.14 IFRIC 17.15 | If the entity settles a dividend payable by distributing non-cash assets, does the entity present any difference between the carrying amount of the assets distributed and the carrying amount of the dividend payable as a separate line item in profit or loss | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

Earnings per share

| | | | | | |
|----------|--|--|--|--|--|
| IAS 33.2 | The entity applies IAS 33 <i>Earnings per Share</i> if: a. The ordinary shares or potential ordinary shares of the entity are traded in a public market (a domestic or foreign stock exchange or an over-the-counter market, including local and regional markets) Or b. The entity files, or is in the process of filing, its financial statements with a securities commission or other regulatory organisation for the purpose of issuing ordinary shares in a public market | | | | |
|----------|--|--|--|--|--|

| | | Disclosure made | | | Comments |
|----|------------|---|----|-----|----------|
| | | Yes | No | N/A | |
| | IAS 33.3 | If the entity discloses (voluntarily) earnings per share, the earnings per share disclosures must be in accordance with IAS 33. | | | |
| 89 | IAS 33.4 | If the entity presents both consolidated financial statements and separate financial statements prepared under IFRS 10 <i>Consolidated Financial Statements</i> and IAS 27 <i>Separate Financial Statements</i> , does it present the disclosures required by IAS 33 only on the basis of the consolidated information | | | |
| 90 | IAS 33.4 | If the entity chooses to disclose earnings per share based on its separate financial statements, does it present such earnings per share only in the statement of comprehensive income and not in the consolidated financial statements | | | |
| 91 | IAS 33.64 | If the number of ordinary or potential ordinary shares outstanding increase as a result of a capitalisation, bonus issue or share split, or decrease as a result of a reverse share split (even if these changes occur after the reporting period, but before the financial statements are authorised for issue), and therefore the calculation of basic and diluted earnings per share for all periods presented has been adjusted retrospectively, does the entity disclose the fact that per share calculations reflect such changes in the number of shares | | | |
| 92 | IAS 33.66 | Does the entity present in the statement of comprehensive income, basic and diluted earnings per share for: | | | |
| | | a. Profit or loss from continuing operations attributable to the ordinary equity holders of the parent entity | | | |
| | | b. Profit or loss attributable to the ordinary equity holders of the parent entity for the period for each class of ordinary shares that has a different right to share in profit for the period | | | |
| | IAS 33.67 | If basic and diluted earnings per share are equal, dual presentation can be accomplished in one line on the statement of comprehensive income. | | | |
| 93 | IAS 33.67A | If the entity presents a separate statement of profit or loss as described in IAS 1.10A, does it disclose basic and diluted earnings per share only in that separate statement | | | |
| 94 | IAS 33.66 | Does the entity present basic and diluted earnings per share, with equal prominence for all periods presented | | | |
| 95 | IAS 33.68 | If the entity reports a discontinued operation, does it disclose basic and diluted earnings per share for the discontinued operation either in the statement of comprehensive income or in the notes | | | |
| 96 | IAS 33.68A | If the entity presents a separate statement of profit or loss does it present basic and diluted earnings per share for the discontinued operation, as required in IAS 33.68, in that separate statement or in the notes | | | |
| 97 | IAS 33.69 | Does the entity present basic and diluted earnings per share, even if the amounts are negative (that is, a loss per share) | | | |
| 98 | IAS 33.70 | Does the entity disclose: | | | |
| | | a. The amounts used as the numerators in calculating basic and diluted earnings per share and reconcile those amounts to profit or loss attributable to the parent entity for the period (which includes the individual effect of each class of instruments that affects earnings per share) | | | |
| | | b. The weighted average number of ordinary shares used as the denominator in calculating basic and diluted earnings per share, and reconcile these denominators to each other (which includes the individual effect of each class of instruments that affects earnings per share) | | | |
| | | c. Instruments (including contingently issuable shares) that could potentially dilute basic earnings per share in the future, but were not included in the calculation of diluted earnings per share because they are anti-dilutive for the period(s) presented | | | |
| | | d. The ordinary share transactions or potential ordinary share transactions, other than increases as a result of a capitalisation, bonus issues or share splits or decreases as a result of a reverse share splits, that occur after the reporting period, but before the financial statements are authorised for issue, that would have changed | | | |

| | | Disclosure made | | | Comments |
|-----------|------------|--|--------------------------|--------------------------|----------|
| | | Yes | No | N/A | |
| | | significantly the number of ordinary shares or potential ordinary shares outstanding at the end of the period if those transactions had occurred before the end of the reporting period | | | |
| IAS 33.71 | | <div style="border: 1px solid black; padding: 5px;"> Examples of transactions referred to in IAS 33.70(d) include: a. An issue of shares for cash b. An issue of shares, if the proceeds are used to repay debt or preference shares outstanding at the end of the reporting period c. The redemption of ordinary shares outstanding d. The conversion or exercise of potential ordinary shares outstanding at the end of the reporting period into ordinary shares e. An issue of options, warrants or convertible instruments f. The achievement of conditions that would result in the issue of contingently issuable shares </div> | | | |
| 99 | IAS 33.72 | Does the entity disclose the terms and conditions of financial instruments and other contracts generating potential ordinary shares that affect the measurement of basic and diluted earnings per share, if this disclosure is not already otherwise required (for example, by IFRS 7) | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 100 | IAS 33.73 | If the entity discloses, in addition to basic and diluted earnings per share, amounts per share using a reported component of the statement of comprehensive income other than one required by IAS 33, does the entity disclose: | | | |
| | | a. Basic and diluted amounts per share relating to such a component with equal prominence and presented in the notes to the financial statements | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The basis on which the numerator(s) is(are) determined, including whether amounts per share are before tax or after tax | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 101 | IAS 33.73 | If the entity discloses, in addition to basic and diluted earnings per share, amounts per share using a component that is not reported as a line item in the statement of comprehensive income, does the entity reconcile between the component used and a line item that is reported in the statement of comprehensive income | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 102 | IAS 33.73A | If the entity discloses, in addition to basic and diluted earnings per share, amounts per share using a reported item of profit or loss, other than one required by IAS 33, does the entity provide the disclosures in IAS 33.73 for the additional amounts per share | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

Statement of cash flows

| | | | | | |
|-----|------------------------|---|--------------------------|--------------------------|--|
| 103 | IAS 1.29 | Does the entity present each material class of similar items separately in the statement of cash flows | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 104 | IAS 1.29 | Does the entity present separately items of a dissimilar nature or function unless they are immaterial | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Presentation | | | |
| 105 | IAS 7.10 | Are the cash flows during the period classified by operating, investing and financing activities | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 7.6 IAS 7.14-17 | <div style="border: 1px solid black; padding: 5px;"> Definitions of different categories of cash flows are presented in IAS 7.6 and examples are presented in IAS 7.14-17. </div> | | | |
| 106 | IAS 7.18 | Does the entity report cash flows from operating activities using either: | | | |
| | | a. The direct method, disclosing major classes of gross cash receipts and gross cash payments (this method is encouraged) | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Or | | | |
| | | b. The indirect method, in which the entity adjusts profit or loss for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and items of income or expense associated with investing or financing cash flows | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments |
|--|----------|--|--------------------------|--------------------------|--------------------------|
| | | Yes | No | N/A | |
| | | The starting point for the reconciliation of cash flows from operating activities in the statement of cash flows, prepared using the indirect method, is profit or loss, either before or after tax. | | | |
| 107 | IAS 7.21 | Does the entity report major classes of gross cash receipts and gross cash payments arising from investing and financing activities separately, except as described in IAS 7.22 below | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 108 | IAS 7.22 | Are cash flows arising from the following operating, investing or financing activities reported on a net basis: | | | |
| | | a. Cash receipts and payments on behalf of customers, if the cash flows reflect the activities of the customer rather than those of the entity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. Cash receipts and payments for items in which the turnover is quick, the amounts are large and the maturities are short | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| IAS 7.24 | | Cash flows arising from each of the following activities of a financial institution may be reported on a net basis: | | | |
| | | a. Cash receipts and payments for the acceptance and repayment of deposits with a fixed maturity date | | | |
| | | b. The placement of deposits with and withdrawal of deposits from other financial institutions | | | |
| | | c. Cash advances and loans made to customers and the repayment of those advances and loans | | | |
| Components of cash and cash equivalents | | | | | |
| IAS 7.8 | | Bank borrowings are generally considered to be financing activities. However, in some countries, bank overdrafts that are repayable on demand form an integral part of the entity's cash management. In these circumstances, bank overdrafts are included as a component of cash and cash equivalents. A characteristic of such banking arrangements is that the bank balance often fluctuates from being positive to overdrawn. | | | |
| 109 | IAS 7.45 | Does the entity disclose the components of cash and cash equivalents | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 110 | IAS 7.46 | Does the entity disclose the policy for determining the composition of cash and cash equivalents | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 111 | IAS 7.45 | Does the entity reconcile the amounts of cash and cash equivalents in the statement of cash flows with the equivalent items in the statement of financial position | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Acquisitions of subsidiaries and business units | | | | | |
| 112 | IAS 7.39 | Have the aggregate cash flows arising from obtaining control of subsidiaries or other businesses been presented separately and classified as investing activities in the statement of cash flows | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| IAS 7.42A | | An entity classifies cash flows arising from change in ownership interests in a subsidiary that do not result in a loss of control (that is, transactions with owners) as financing activities, unless the subsidiary is held by an investment entity, as defined in IFRS 10, and is required to be measured at fair value through profit or loss. | | | |
| 113 | IAS 7.40 | Does the entity disclose the following, in aggregate, for obtaining control of subsidiaries or other businesses during the reporting period: | | | |
| | | a. The total consideration paid or received | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. The portion of the consideration consisting of cash and cash equivalents | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. The amount of cash and cash equivalents in the subsidiaries or other businesses over which control is obtained | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | d. The amount of the assets and liabilities other than cash or cash equivalents in the subsidiaries or businesses over which control is obtained, summarised by each major category | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| IAS 7.40A | | An investment entity, as defined in IFRS 10, need not apply IAS 7.40(c) and 40(d) to an investment in a subsidiary that is required to be measured at fair value through profit or loss. | | | |

| | | Disclosure made | | | Comments | |
|---|----------------------|--|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | |
| Disposals of subsidiaries and business units | | | | | | |
| 114 | IAS 7.39 | Have the aggregate cash flows arising from losing control of subsidiaries or other businesses been presented separately and classified as investing activities in the statement of cash flows | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 115 | IAS 7.40 | Does the entity disclose the following, in aggregate, for losing control of subsidiaries or other businesses during the reporting period: | | | | |
| | | a. The total consideration paid or received | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The portion of the consideration consisting of cash and cash equivalents | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The amount of cash and cash equivalents in the subsidiaries or other businesses over which control is lost | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. The amount of the assets and liabilities other than cash or cash equivalents in the subsidiaries or businesses over which control is lost, summarised by each major category | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 7.40A | An investment entity, as defined in IFRS 10, need not apply IAS 7.40(c) and 40(d) to an investment in a subsidiary that is required to be measured at fair value through profit or loss. | | | | |
| Other cash flow information | | | | | | |
| 116 | IAS 7.28 | Does the entity separately present the effect of exchange rate changes on cash and cash equivalents held or due in a foreign currency in the statement of cash flows in order to reconcile cash and cash equivalents at the beginning and the end of the period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 117 | IAS 7.31 | Does the entity separately disclose the following: | | | | |
| | | a. Cash inflow from interest | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Cash outflow from interest | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. Cash inflow from dividends | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. Cash outflow from dividends | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 118 | IAS 7.35 IAS 7.36 | Cash flows arising from taxes on income must be separately disclosed and must be classified as cash flows from operating activities unless they can be specifically identified with financing and investing activities. If the entity allocates tax cash flows to more than one class of activity, does the entity disclose the total amount of taxes paid | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 119 | IAS 7.43 | Are investing and financing transactions that do not require the use of cash or cash equivalents: | | | | |
| | | a. Excluded from the statement of cash flows | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 120 | IAS 7.48 | Does the entity disclose the following regarding significant cash and cash equivalent balances held, that are not available for use by the group: | | | | |
| | | a. The amount | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. A commentary by management | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 121 | IAS 7.50 | Does the entity disclose: | | | | |
| | | a. The amount of undrawn borrowing facilities that may be available in the future for the operating activities and settling capital commitments, and indicate any restrictions on the use of these facilities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The aggregate amount of cash flows that represent increases in operating capacity separately from those cash flows that are required to maintain operating capacity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. Cash flows of each reportable segment arising from: | | | | |
| | | ▶ Operating activities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Investing activities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Financing activities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments |
|---|------------|---|--------------------------|--------------------------|--------------------------|
| | | Yes | No | N/A | |
| Changes in liabilities arising from financing activities | | | | | |
| 122 | IAS 7.44B | To the extent necessary to satisfy the requirement in IAS 7.44A, does the entity disclose the following changes in liabilities arising from financing activities | | | |
| | | a. Changes from financing cash flows | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. Changes arising from obtaining or losing control of subsidiaries or other businesses | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. The effect of changes in foreign exchange rates | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | d. Changes in fair values | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | e. Other changes | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | IAS 7.44A | An entity must provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes. | | | |
| | IAS 7.44C | IAS 7.44A also applies to changes in financial assets if cash flows from those financial assets were, or future cash flows will be, included in cash flows from financing activities. | | | |
| 123 | IAS 7.44D | If the entity discloses the information required by IAS 7.44A by providing a reconciliation between the opening and closing balances in the statement of financial position for liabilities arising from financing activities, does it provide sufficient information to enable users of the financial statements to link items included in the reconciliation to the statement of financial position and the statement of cash flows | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 124 | IAS 7.44E | If the entity provides the disclosure required by IAS 7.44A in combination with disclosures of changes in other assets and liabilities, does it disclose the changes in liabilities arising from financing activities separately from changes in those other assets and liabilities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Statement of changes in equity | | | | | |
| 125 | IAS 1.29 | Does the entity present each material class of similar items separately in the statement of changes in equity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 126 | IAS 1.29 | Does the entity present separately items of a dissimilar nature or function unless they are immaterial | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 127 | IAS 1.106 | Does the statement of changes in equity include the following: | | | |
| | | a. Total comprehensive income for the period, showing separately the total amounts attributable to owners of the parent and to non-controlling interests | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. For each component of equity, the effects of retrospective application or retrospective restatement recognised in accordance with IAS 8 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. For each component of equity, a reconciliation between the carrying amount at the beginning and the end of the period, separately (as a minimum) disclosing changes resulting from: | | | |
| | | ▶ Profit or loss | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ Other comprehensive income | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ Transactions with owners in their capacity as owners, showing separately contributions by and distributions to owners and changes in ownership interests in subsidiaries that do not result in a loss of control | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | IAS 1.108 | For example, components of equity include each class of contributed equity, the accumulated balance of each class of other comprehensive income and retained earnings. | | | |
| 128 | IAS 1.106A | Does the entity disclose for each component of equity, either in the statement of changes in equity or in the notes, an analysis of other comprehensive income by item | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 129 | IAS 1.107 | Does the entity disclose, either in the statement of changes in equity, or in the notes: | | | |
| | | a. The amount of dividends recognised as distributions to owners during the period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. The related amount of dividends per share | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| | | Disclosure made | | | Comments |
|------------------------|--|--------------------------|--------------------------|--------------------------|----------|
| | | Yes | No | N/A | |
| IAS 32.35 IFRS 3.53 | Interest, dividends, losses and gains relating to a financial instrument or a component that is a financial liability shall be recognised as income or expense in profit or loss. Distributions to holders of an equity instrument shall be recognised by the entity directly in equity. Transaction costs of an equity transaction shall be accounted for as a deduction from equity. | | | | |
| IAS 32.35A | Income tax relating to distributions to holders of an equity instrument and to transaction costs of an equity transaction shall be accounted for in accordance with IAS 12. | | | | |
| 130 | IAS 32.39 IAS 1.109 Does the entity separately disclose the amount of transaction costs accounted for as a deduction from equity in the reporting period in the statement of changes in equity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 131 | IAS 32.39 IAS 12.81 Does the entity include the amount of income taxes associated with transaction costs accounted for as a deduction from equity in the aggregate amount of current and deferred tax credited or charged directly to equity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

Notes to the financial statements

| | | | | | |
|-----------|--|--------------------------|--------------------------|--------------------------|--|
| IAS 1.87 | The entity does not present any items of income or expense as extraordinary items in the statement(s) presenting profit or loss and other comprehensive income or in the notes. | | | | |
| 132 | IAS 1.112 Do the notes to the financial statements disclose: | | | | |
| | a. The basis of preparation of the financial statements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | b. The specific accounting policies used | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | c. The information required by IFRSs that is not presented in the statement of financial position, statement of profit or loss and other comprehensive income, statement of changes in equity or the statement of cash flows | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | d. Information that is not presented in the statement of financial position, statement of profit or loss and other comprehensive income, statement of changes in equity or the statement of cash flows, but is relevant to an understanding of any of them | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 133 | IAS 1.113 Does the entity present notes to the financial statements in a systematic manner, as far as practicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| IAS 1.113 | In determining a systematic manner, the entity must consider the effect on the understandability and comparability of its financial statements. | | | | |
| IAS 1.114 | Example of systematic ordering or grouping of the notes include: | | | | |
| IAS 1.16 | a. Giving prominence to the areas of its activities that the entity considers to be most relevant to an understanding of its financial performance and financial position, such as grouping together information about particular operating activities | | | | |
| | b. Grouping together information about items measured similarly such as assets measured at fair value or | | | | |
| | c. Following the order of the line items in the statement of profit or loss and other comprehensive income and the statement of financial position, such as: | | | | |
| | (i) Statement of compliance with IFRSs | | | | |
| | (ii) Significant accounting policies applied | | | | |
| | (iii) Supporting information for items presented in each financial statement in the order in which each statement and each line item is presented | | | | |
| | (iv) Other disclosures, including: | | | | |
| | ▶ Contingent liabilities and unrecognised contractual commitments | | | | |
| | ▶ Non-financial disclosures, such as the entity's financial risk management objectives and policies | | | | |
| 134 | IAS 1.113 Does the entity cross-reference each item in the statements below to any related information in the notes | | | | |
| | a. Statement of financial position | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | | | Disclosure made | | | Comments |
|---|-----|-----------------------|--|--------------------------|--------------------------|--------------------------|----------|
| | | | | Yes | No | N/A | |
| | | | b. Statement of profit or loss and other comprehensive income | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | c. Statement of changes in equity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | d. Statement of cash flows | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Accounting policies, key measurement assumptions and capital | | | | | | | |
| Material accounting policy information | | | | | | | |
| New | 135 | IAS 1.139V | If the entity applies <i>Amendments to IAS 1 and IFRS Practice Statement 2 - Disclosure of Accounting Policies</i> , issued in February 2021, in its annual IFRS financial statements for a period beginning before 1 January 2023, does it disclose that fact | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 136 | IAS 1.117 | If the entity applies <i>Amendments to IAS 1 and IFRS Practice Statement 2 - Disclosure of Accounting Policies</i> , issued in February 2021, does it disclose material accounting policy information | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | IAS 1.117 | Accounting policy information is material if, when considered together with other information included in an entity's financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements. | | | | |
| | | IAS 1.117A | Accounting policy information that relates to immaterial transactions, other events or conditions is immaterial and need not be disclosed. Accounting policy information may, nevertheless, be material because of the nature of the related transactions, other events or conditions, even if the amounts are immaterial. However, not all accounting policy information relating to material transactions, other events or conditions is material. | | | | |
| New | 137 | IAS 1.117D | If an entity discloses immaterial accounting policy information, does it not obscure material accounting policy information | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Summary of significant accounting policies | | | | | | | |
| | 138 | IAS 1.117 | Does the entity disclose its significant accounting policies comprising: | | | | |
| | | | a. The measurement basis or bases (for example, historical cost, current cost, net realisable value, fair value or recoverable amount) used in preparing the financial statements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | b. The other accounting policies used that are relevant to an understanding of the financial statements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | IAS 1.118 | If an entity uses more than one measurement basis in the financial statements (for example, when particular classes of assets are revalued), it is sufficient to provide an indication of the categories of assets and liabilities to which each measurement basis is applied. | | | | |
| | 139 | IAS 1.121 IAS 8.10 | Does the entity disclose each significant accounting policy that is not specifically required by IFRSs, but is selected and applied under IAS 8 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | 140 | IAS 1.122 | Does the entity disclose, along with its significant accounting policies or other notes, the judgements (apart from those involving estimations) by management that have the most significant effect on the amounts recognised in the financial statements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | | IAS 1.124 | If the entity applies <i>Amendments to IAS 1 and IFRS Practice Statement 2 - Disclosure of Accounting Policies</i> , issued in February 2021, the reference to 'significant accounting policies' shall be replaced with 'material accounting policy information'. Some of the disclosures required by IAS 1.122 are required by other IFRSs. For example, IFRS 12 requires an entity to disclose the judgements it has made in determining whether it controls another entity. Disclosure requirements relating to specific accounting policies are included in the subsequent sections of this checklist. | | | | |

Disclosure made
Yes No N/A Comments

Changes in accounting policies

| | | | | | |
|----------|---|---|--------------------------|--------------------------|--------------------------|
| IAS 8.14 | The entity changes an accounting policy only if the change: | | | | |
| | ▶ Is required by an IFRS | | | | |
| | Or | | | | |
| | ▶ Results in the financial statements providing reliable and more relevant information about the effects of transactions, other events or conditions on the entity's financial position, financial performance or cash flows | | | | |
| IAS 8.5 | Applying a requirement is impracticable if the entity cannot apply it after making every reasonable effort to do so. It is impracticable to apply a change in an accounting policy retrospectively or to make a retrospective restatement to correct an error in the following circumstances: | | | | |
| | a. If the entity cannot determine the effects of retrospective application or retrospective restatement | | | | |
| | b. If determining the effect of (a) requires assumptions about what management's intent would have been in that period | | | | |
| | Or | | | | |
| | c. If determining the effect of (a) requires significant estimates of amounts and it is impossible to distinguish objectively information about those estimates that provides evidence of circumstances that existed on the dates as at which those amounts are to be recognised, measured or disclosed and would have been available when the previous financial statements were authorised for issue from other information | | | | |
| 141 | IAS 8.22 | If retrospective application is required, does the entity disclose the adjustment to the opening balance of each affected component of equity for the earliest prior period presented and the other comparative amounts for each prior period presented as if the entity had always applied the new accounting policy | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 142 | IAS 8.28 | If the initial application of an IFRS has an effect on the current period or any prior period presented or might have an effect on future periods, unless it is impracticable to determine the amount of the adjustment, does the entity disclose: | | | |
| | a. The title of the IFRS | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | b. That the change in accounting policy is made in accordance with its transitional provisions, if applicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | c. The nature of the change in accounting policy | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | d. The transitional provisions, if applicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | e. The transitional provisions that might have an effect on future periods, if applicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| IAS 33.2 | f. The amount of the adjustment for each financial statement line item affected and the basic and diluted earnings per share for the current period and each prior period presented, to the extent practicable (if IAS 33 applies to the entity) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | g. The amount of the adjustment relating to periods before those presented, to the extent practicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | h. If retrospective application is impracticable for a particular prior period, or for periods before those presented, the circumstances that led to the existence of that condition and a description of how and from when the change in accounting policy has been applied | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| IAS 8.28 | Financial statements of subsequent periods need not repeat these disclosures. | | | | |
| 143 | IAS 8.29 | If a voluntary change in accounting policy has an effect on the current period or any prior period, and would have an effect on that period except that it is impracticable to determine the amount of the adjustment, or might have an effect on future periods, does the entity disclose: | | | |
| | a. The nature of the change in accounting policy | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | b. The reasons why applying the new accounting policy provides reliable and more relevant information | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | c. The amount of the adjustment for each financial statement line item affected for the current reporting period and each prior reporting period presented, to the extent practicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments | |
|-----|----------------------|--|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | |
| | IAS 33.2 | d. The basic and diluted earnings per share for the current reporting period and each prior reporting period presented (if IAS 33 applies to the entity and to the extent practicable) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. The amount of the adjustment relating to periods before those presented, to the extent practicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | f. If retrospective application is impracticable for a particular prior period, or for periods before those presented, the circumstances that led to the existence of that condition and a description of how and from when the change in accounting policy has been applied | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 8.29 | Financial statements of subsequent periods need not repeat these disclosures. | | | | |
| 144 | IAS 8.30 IAS 8.31 | If the entity did not apply a new IFRS that has been issued but is not yet effective, does the entity disclose: | | | | |
| | | a. The title of the new IFRS | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The nature of the impending change or changes in accounting policy | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The date by which application of the IFRS is required | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. The date as at which it plans to adopt the IFRS initially | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. Either: | | | | |
| | | ▶ A discussion of the impact that initial application of the IFRS is expected to have on its financial statements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Or | | | | |
| | | ▶ If such an impact is not known or reasonably estimable, a statement to that effect | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Earlier application is permitted for the new standards and amendments in most cases. If the entity applies them for an earlier period, it must disclose that fact as required in the respective standards and amendments. Please see the introduction section for the standards and amendments which may be adopted early. | | | | |
| | | Key estimation assumptions | | | | |
| 145 | IAS 1.125 | Does the entity disclose key assumptions about the future, and other sources of key estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 5.5B | Additional disclosures beyond what is required by other standards may be necessary to comply with this requirement. For instance, additional disclosures about non-current assets (or disposal groups) classified as held for sale or discontinued operations (beyond those required specifically by IFRS 5 or other IFRS) may be necessary to comply with this requirement. | | | | |
| 146 | IAS 1.125 | For the assets and liabilities in IAS 1.125 above, does the entity disclose: | | | | |
| | | a. Their nature | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Their carrying amount as at the end of the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 1.129 | An entity presents the disclosures under IAS 1.125 in a manner that helps users of financial statements to understand management's judgements about the future. The nature and extent of the disclosure varies according to the nature of the assumption and other circumstances. Examples of the types of disclosures made are: | | | | |
| | | a. The nature of the assumption or other estimation uncertainty | | | | |
| | | b. The sensitivity of carrying amounts to the methods, assumptions and estimates underlying their calculation, including the reasons for the sensitivity | | | | |
| | | c. The expected resolution of an uncertainty and the range of reasonably possible outcomes within the next financial year for the carrying amounts of the assets and liabilities affected | | | | |
| | | d. The changes made to past assumptions concerning those assets and liabilities, if the uncertainty remains unresolved | | | | |

| | | Disclosure made | | | Comments |
|-----|------------------|--|----|-----|--------------------------|
| | | Yes | No | N/A | |
| | IAS 1.133 | <p>Examples of key assumptions are:</p> <ul style="list-style-type: none"> a. Future changes in salaries b. Future changes in prices affecting other costs c. Risk adjustments to cash flows d. Risk adjustments to discount rates <p>Some key assumptions referred to in IAS 1.125 also require disclosures under other IFRS. For example, IAS 37 requires disclosure, in certain circumstances, of major assumptions concerning future events affecting classes of provisions.</p> <p>IFRS 13 Fair Value Measurement requires disclosure of significant assumptions (including the valuation technique(s) and inputs) the entity uses when measuring the fair values of assets and liabilities that are carried at fair value.</p> | | | |
| | | Capital | | | |
| 147 | IAS 1.134 | Does the entity disclose information that enables users of its financial statements to evaluate the entity's objectives, policies and processes for managing capital | | | <input type="checkbox"/> |
| 148 | IAS 1.135 | Does the entity disclose the following, based on the information provided internally to the entity's key management personnel: | | | |
| | | a. Qualitative information about its objectives, policies and processes for managing capital, including (but not limited to): | | | |
| | | ▶ A description of what it manages as capital | | | <input type="checkbox"/> |
| | | ▶ If the entity is subject to externally imposed capital requirements, the nature of those requirements and how those requirements are incorporated into the management of capital | | | <input type="checkbox"/> |
| | | ▶ How it is meeting its objectives for managing capital | | | <input type="checkbox"/> |
| | | b. Summary quantitative data about what it manages as capital | | | <input type="checkbox"/> |
| | IAS 1.135 | Some entities regard some financial liabilities (for example, some forms of subordinated debt) as part of capital. Other entities regard capital as excluding some components of equity (for example, components arising from cash flow hedges). | | | |
| | | c. Any changes in (a) and (b) from the previous period | | | <input type="checkbox"/> |
| | | d. Whether during the period it complied with any externally imposed capital requirements to which it is subject | | | <input type="checkbox"/> |
| | | e. If the entity did not comply with the externally imposed capital requirements to which it is subject, the consequences of such non-compliance | | | <input type="checkbox"/> |
| | IAS 1.136 | The entity may manage capital in many ways and be subject to many different capital requirements. For example, a conglomerate may include entities that undertake insurance activities and banking activities, and those entities may operate in several jurisdictions. If an aggregate disclosure of capital requirements and how the entity manages capital would not provide useful information or distorts a financial statement user's understanding of an entity's capital resources, the entity discloses separate information for each capital requirement to which the entity is subject. | | | |
| | IAS 1.135(a)(ii) | Externally imposed capital requirements referred to in IAS 1.135(a)(ii) only reflect capital requirements imposed by a regulator or a prudential supervisor. Capital requirements, as imposed by a bank or creditor are considered a contractual obligation and are therefore not in the scope of IAS 1.135(a)(ii). | | | |
| | | Business combinations | | | |
| | | Acquisitions | | | |
| | IFRS 3.59 | The acquirer discloses information that enables the users of its financial statements to evaluate the nature and financial effect of a business combination. | | | |
| | IFRS 3.63 | If the specific disclosures required by IFRS 3 <i>Business Combinations</i> and other IFRSs do not meet the objectives set out in IFRS 3.59 and 61, the acquirer shall disclose whatever additional information is necessary to meet those objectives. | | | |

| | | Disclosure made | | | Comments |
|-----|---|---|--------------------------|--------------------------|--------------------------|
| | | Yes | No | N/A | |
| | <i>IFRS 3.B65</i> | For individually immaterial business combinations occurring during the reporting period that are material collectively, the acquirer discloses the information in IFRS 3.B64(e)-(q) in aggregate. | | | |
| 149 | <i>IFRS 3.59</i> <i>IFRS 3.B64(a)-(e)</i> <i>IFRS 3.B66</i> | For each business combination during the reporting period (or after the reporting period, but before the financial statements are authorised for issue), does the entity disclose: | | | |
| | | a. The name and a description of the acquiree | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. The acquisition date | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. The percentage of voting equity interests acquired | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | d. The primary reasons for the business combination and how the acquirer obtained control of the acquiree | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | e. A qualitative description of the factors that make up the goodwill recognised, such as expected synergies from combining operations of the acquiree and the acquirer, intangible assets that do not qualify for separate recognition or other factors | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 150 | <i>IFRS 3.59</i> <i>IFRS 3.B64(f)</i> <i>IFRS 3.B66</i> | For each business combination during the reporting period (or after the reporting period, but before the financial statements are authorised for issue), does the entity disclose the acquisition-date fair value of the total consideration transferred and the acquisition-date fair value of each major class of consideration, such as: | | | |
| | | a. Cash | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. Other tangible or intangible assets, including a business or subsidiary of the acquirer | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. Liabilities incurred, for example, a liability for contingent consideration | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | d. Equity interests of the acquirer, including the number of instruments or interests issued or issuable and the method of measuring the fair value of those instruments or interests | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | <i>IFRS 3.App.A</i> | Contingent consideration is either: | | | |
| | | a. An obligation of the acquirer to transfer additional assets or equity interests to the former owners of an acquiree as part of the exchange transaction, if specified future events occur or conditions are met | | | |
| | | Or | | | |
| | | b. A right of the acquirer to receive previously transferred consideration, if specified future events occur or conditions are met | | | |
| 151 | <i>IFRS 3.59</i> <i>IFRS 3.B64(g)</i> <i>IFRS 3.B66</i> | For each business combination during the reporting period (or after the reporting period end, but before the financial statements are authorised for issue), for contingent consideration arrangements and indemnification assets, does the entity disclose: | | | |
| | | a. The amount recognised as of the acquisition date | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. A description of the arrangement and the basis for determining the payment | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. An estimate of the range of outcomes (undiscounted) or, if a range cannot be estimated, that fact and the reasons why a range cannot be estimated. If the maximum amount of the payment is unlimited, the acquirer discloses that fact | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 152 | <i>IFRS 3.59</i> <i>IFRS 3.B64(h)</i> <i>IFRS 3.B66</i> | For each business combination during the reporting period (or after the reporting period, but before the financial statements are authorised for issue), for acquired receivables, does the entity disclose: | | | |
| | | a. The fair value of the receivables | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. The gross contractual amounts receivable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. The best estimate at the acquisition date of the contractual cash flows not expected to be collected | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | <i>IFRS 3.B64(h)</i> | The entity provides disclosures by major class of receivable, such as loans, direct finance leases and any other class of receivables. | | | |
| 153 | <i>IFRS 3.59</i> <i>IFRS 3.B64(i)</i> <i>IFRS 3.B66</i> | For each business combination during the reporting period (or after the reporting period, but before the financial statements are authorised for issue) does the entity disclose the amounts | | | |
| | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| | | | Disclosure made | | | Comments |
|-----|---|---|--------------------------|--------------------------|--------------------------|----------|
| | | | Yes | No | N/A | |
| | | recognised as of the acquisition date for each major class of assets acquired and liabilities assumed | | | | |
| 154 | IFRS 3.59 IFRS 3.23 IFRS 3.B64(j) IFRS 3.B66 | For each business combination during the reporting period (or after the reporting period, but before the financial statements are authorised for issue), for each contingent liability recognised under IFRS 3.23, does the entity make the disclosures in IAS 37.85 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 155 | IFRS 3.59 IFRS 3.23 IFRS 3.B64(j) IFRS 3.B66 | If a contingent liability is not recognised because its fair value cannot be measured reliably, does the entity disclose: | | | | |
| | | a. The information required by IAS 37.86 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The reasons why the liability cannot be measured reliably | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 156 | IFRS 3.59 IFRS 3.B64(k) IFRS 3.B66 | For each business combination during the period (or after the reporting period, but before the financial statements are authorised for issue), does the entity disclose the goodwill that is expected to be deductible for tax purposes | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 157 | IFRS 3.59 IFRS 3.51 IFRS 3.B64(l) IFRS 3.B66 | For each business combination during the reporting period (or after the reporting period, but before the financial statements are authorised for issue), for transactions that the entity recognises separately from the acquisition of assets and assumption of liabilities in the business combination in accordance with IFRS 3.51, does the entity disclose: | | | | |
| | | a. A description of each transaction | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. How the acquirer accounted for each transaction | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The amounts recognised for each transaction and the line item in the financial statements in which each amount is recognised | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. If the transaction is the effective settlement of a pre-existing relationship, the method used to determine the settlement amount | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 3.51 | The acquirer and the acquiree may have a pre-existing relationship or other arrangement before negotiations for the business combination began, or they may enter into an arrangement during the negotiations that is separate from the business combination. In either situation, the acquirer identifies any amounts that are not part of what the acquirer and the acquiree (or its former owners) exchanged in the business combination, that is, amounts that are not part of the exchange for the acquiree. The acquirer recognises only the consideration transferred for the acquiree, the assets acquired and liabilities assumed in the exchange for the acquiree. Separate transactions are accounted for in accordance with the relevant IFRSs. | | | | |
| 158 | IFRS 3.59 IFRS 3.B64(m) IFRS 3.B66 | For each business combination during the reporting period (or after the reporting period, but before the financial statements are authorised for issue), does the entity disclose for separately recognised transactions required by IFRS 3.B64(l): | | | | |
| | | a. The total amount of acquisition related costs | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The amount of acquisition related costs recognised as expense | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The line item or items in the statement of comprehensive income in which the expenses are recognised | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. The amount of issue costs not recognised as an expense | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. The treatment of the issue costs not recognised as an expense | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 159 | IFRS 3.59 IFRS 3.B64(n) IFRS 3.34 IFRS 3.B66 | For each business combination during the reporting period (or after the reporting period, but before the financial statements are authorised for issue) in a bargain purchase, does the entity disclose: | | | | |
| | | a. The amount of any gain recognised as a bargain purchase | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The line item in the statement of comprehensive income in which the entity recognised the gain | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The reasons why the transaction resulted in a gain | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 160 | IFRS 3.59 IFRS 3.B64(o) IFRS 3.B66 | For each business combination during the reporting period (or after the reporting period, but before the financial statements are authorised for issue), in which the acquirer holds less than 100% of the equity interests in the acquiree at the acquisition date, does the entity disclose: | | | | |

| | | Disclosure made | | | Comments | |
|-----|---|---|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | |
| | | a. The amount of the non-controlling interest in the acquiree recognised at the acquisition date and the measurement basis for that amount | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. For each non-controlling interest in an acquiree measured at fair value, the valuation techniques and significant inputs used to measure that value | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | <i>IFRS 3.App.A</i> | Non-controlling interest is defined as the equity in a subsidiary not attributable, directly or indirectly to a parent. | | | | |
| 161 | <i>IFRS 3.59</i> <i>IFRS 3.B64(p)</i> <i>IFRS 3.B66</i> | For each business combination achieved in stages during the reporting period (or after the reporting period, but before the financial statements are authorised for issue), does the entity disclose: | | | | |
| | | a. The acquisition-date fair value of the equity interest in the acquiree held by the acquirer immediately before the acquisition date | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | <i>IFRS 3.42</i> | b. Any gain or loss recognised from remeasuring the equity interest in the acquiree held by the acquirer before the business combination to fair value, in accordance with IFRS 3.42, and the line item in the statement of comprehensive income in which that gain or loss is recognised | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 162 | <i>IFRS 3.59</i> <i>IFRS 3.B64(q)</i> <i>IFRS 3.B66</i> | For each business combination during the reporting period (or after the reporting period, but before the financial statements are authorised for issue), does the entity disclose the following measures in respect of the acquiree since the acquisition date included in the consolidated statement of comprehensive income for the reporting period: | | | | |
| | | a. Revenue | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Profit or loss | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Or | | | | |
| | | c. If any of the information in (a) or (b) is impracticable, the acquirer discloses that fact and explains why the disclosure is impracticable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 163 | <i>IFRS 3.59</i> <i>IFRS 3.B64(q)</i> <i>IFRS 3.B66</i> | For each business combination during the reporting period (or after the reporting period, but before the financial statements are authorised for issue), does the entity disclose the following measures in respect of the combined entity for the current reporting period as though the acquisition date for all business combinations that occurred during the reporting period had been as of the beginning of the annual reporting period: | | | | |
| | | a. Revenue | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Profit or loss | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Or | | | | |
| | | c. If any of the information in (a) or (b) is impracticable, the acquirer discloses that fact and explains why the disclosure is impracticable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 164 | <i>IFRS 3.B66</i> | If the acquisition date of a business combination is after the end of the reporting period, but before the financial statements are authorised for issue, and if the initial accounting for the business combination is incomplete at the time the financial statements are authorised for issue, the acquirer discloses which disclosures could not be made and reasons why they cannot be made | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Adjustments recognised in the current reporting period that relate to business combinations during the current or previous reporting periods | | | | |
| | <i>IFRS 3.61</i> <i>IFRS 3.B67</i> | The acquirer discloses the information in IFRS 3.B67 for each material business combination or in the aggregate for individually immaterial business combinations that are material collectively. | | | | |
| 165 | <i>IFRS 3.B67(a)</i> <i>IFRS 3.45</i> | If the initial accounting for a business combination is incomplete for particular assets, liabilities, non-controlling interests or items of consideration and the entity provisionally determined the amounts recognised in the financial statements for the business combination, does the entity disclose: | | | | |
| | | a. The reasons why the initial accounting for the business combination is incomplete | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | | Disclosure made | | | Comments |
|-----|----------------------|--|--------------------------|--------------------------|--------------------------|----------|
| | | | Yes | No | N/A | |
| | | b. The assets, liabilities, equity interests or items of consideration for which the initial accounting is incomplete | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 3.49 | c. The nature and amount of any measurement period adjustments recognised during the reporting period in accordance with IFRS 3.49 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 166 | IFRS 3.B67(b) | For each reporting period after the acquisition date until the entity collects, sells or otherwise loses the right to a contingent consideration asset, or until the entity settles a contingent consideration liability or the liability is cancelled or expires, does the entity disclose: | | | | |
| | | a. Any changes in the recognised amounts, including any differences arising upon settlement | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Any changes in the range of outcomes (undiscounted) and the reasons for those changes | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The valuation techniques and key model inputs used to measure contingent consideration | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 167 | IFRS 3.B67(c) | For contingent liabilities recognised in a business combination, does the entity disclose the information required by IAS 37.84 and 85 for each class of provision | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 168 | IFRS 3.B67(d) | Does the entity reconcile the carrying amount of goodwill at the beginning and end of the reporting period showing separately: | | | | |
| | | a. The gross amount and accumulated impairment losses at the beginning of the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 5.6 | b. Additional goodwill recognised during the reporting period, except goodwill included in a disposal group that, on acquisition, meets the criteria to be classified as held for sale in accordance with IFRS 5 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 3.67 | c. Adjustments resulting from subsequent recognition of deferred tax assets during the reporting period in accordance with IFRS 3.67 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 5.6 | d. Goodwill included in a disposal group classified as held for sale in accordance with IFRS 5 and goodwill derecognised during the reporting period without having previously been included in a disposal group classified as held for sale | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 36.104 | e. Impairment losses recognised during the reporting period in accordance with IAS 36 <i>Impairment of Assets</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 21.47 | f. Net exchange rate differences arising during the reporting period in accordance with IAS 21 <i>The Effects of Changes in Foreign Exchange Rates</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | g. Any other changes in the carrying amount during the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | h. The gross amount and accumulated impairment losses at the end of the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 169 | IFRS 3.B67(e) | Does the entity disclose the amount and explain any gain or loss recognised in the current reporting period that both: | | | | |
| | | a. Relates to the identifiable assets acquired or liabilities assumed in a business combination that was effected in the current or previous reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Is of such a size or nature of incidence that disclosure is relevant to understanding the combined entity's financial statements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Borrowing costs | | | | |
| 170 | IAS 1.117 | Does the entity disclose the accounting policy for the recognition of borrowing costs | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 171 | IAS 23.26 | If the entity capitalised borrowing costs during the reporting period, does it disclose: | | | | |
| | | a. The amount of borrowing costs capitalised during the period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The capitalisation rate used to determine the amount of borrowing costs eligible for capitalisation | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Changes in accounting estimates | | | | |
| 172 | IAS 8.39 IAS 8.40 | Does the entity disclose the following information for a change in accounting estimate that has an effect in the current period or is expected to have an effect in future periods: | | | | |
| | | a. The nature of the change | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments |
|---------------------------|--------------|--|--------------------------|--------------------------|--------------------------|
| | | Yes | No | N/A | |
| | | And | | | |
| | | b. The amount of the change | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | Or | | | |
| | | c. If applicable, the fact that the amount of the effect in future periods is not disclosed because estimating it is impracticable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| IAS 16.76 IAS 38.121 | | In accordance with IAS 8, the entity discloses the nature and effect of a change in an accounting estimate that has an effect in the current period or is expected to have an effect in subsequent periods. Such disclosure may arise from changes in estimates in: | | | |
| | | a. Residual values | | | |
| | | b. The estimated costs of dismantling, removing or restoring items of property, plant and equipment | | | |
| | | c. Useful lives | | | |
| | | d. Depreciation/amortisation methods | | | |
| | | Disclosure of interests in other entities | | | |
| IFRS 12 IN1 IFRS 12.5A | | IFRS 12 provides guidance for disclosures for the interests of an entity in subsidiaries, joint arrangements (joint ventures or joint operations), associates and unconsolidated structured entities. These requirements apply to those entity's interests that are classified (or included in a disposal group that is classified) as held for sale or discontinued operations in accordance with IFRS 5 <i>Non-current Assets Held for Sale and Discontinued Operations</i> except for the summarised financial information required in accordance with IFRS 12.B10-B16. | | | |
| | | Subsidiaries | | | |
| 173 | IFRS 12.7 | Does the entity disclose information about significant judgements and assumptions it has made (and changes to those judgements and assumptions) in determining that it has control of another entity, i.e., an investee | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 174 | IFRS 12.8 | Does the entity include under the significant judgements and assumptions disclosed in IFRS 12.7 above, those judgements and assumptions made by the entity when changes in facts and circumstances are such that the conclusion about whether it has control changes during the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 175 | IFRS 12.9 | Does the entity disclose significant judgements and assumptions made in determining that: | | | |
| | | a. It does not control another entity even though it holds more than half of the voting rights of the other entity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. It controls another entity even though it holds less than half of the voting rights of the other entity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. It is an agent or a principal | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | IFRS 10. B58 | When an investor with decision-making rights (a decision maker) assesses whether it controls an investee, it shall determine whether it is a principal or an agent. An investor shall also determine whether another entity with decision-making rights is acting as an agent for the investor. An agent is a party primarily engaged to act on behalf and for the benefit of another party or parties (the principal(s)). Therefore, it does not control the investee when it exercises its decision-making authority. Thus, sometimes a principal's power may be held and exercisable by an agent, but on behalf of the principal. A decision maker is not an agent simply because other parties can benefit from the decisions that it makes. | | | |
| 176 | IFRS 12.10 | Does the entity disclose enough information for a user of the financial statements to understand the composition of the group | | | |
| | | a. To understand: | | | |
| | | ▶ The composition of the group | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ The interest that non-controlling interests have in the group's activities and cash flows (IFRS 12.12) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. To evaluate: | | | |
| | | ▶ The nature and extent of significant restrictions on its ability to access or use assets, and settle liabilities, of the group (IFRS 12.13) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| | | | Disclosure made | | | Comments |
|-----|----------------------------|---|--------------------------|--------------------------|--------------------------|----------|
| | | | Yes | No | N/A | |
| | | <ul style="list-style-type: none"> ▶ The nature of, and changes in, the risks associated with its interests in consolidated structured entities (IFRS 12.14-17) ▶ The consequences of changes in its ownership interest in a subsidiary that do not result in a loss of control (IFRS 12.18) ▶ The consequences of losing control of a subsidiary during the reporting period (IFRS 12.19) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 177 | IFRS 12.11 | When the financial statements of a subsidiary used in the preparation of consolidated financial statements are as of a date or for a period that is different from that of the consolidated financial statements, does it provide the following information: | | | | |
| | | a. The date of the end of the reporting period of the financial statements of that subsidiary | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The reason for using a different date or period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Non-controlling Interests | | | | |
| 178 | IFRS 12.12 IFRS 12. B10 | Does the entity disclose for each of its subsidiaries that have non-controlling interests that are material to the reporting entity: | | | | |
| | | a. The name of the subsidiary | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The principal place of business (and country of incorporation if different from the principal place of business) of the subsidiary | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The proportion of ownership interests held by non-controlling interests | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. The proportion of voting rights held by non-controlling interests, if different from the proportion of ownership interests held | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. The profit or loss allocated to non-controlling interests of the subsidiary during the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | f. Accumulated non-controlling interests of the subsidiary at the end of the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | g. Summarised financial information about the subsidiary that enables users to understand the interest that non-controlling interests have in the group's activities and cash flows. This information (before intercompany eliminations) shall include: | | | | |
| | | ▶ Dividends paid to non-controlling interests | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Summarised financial information that might include but is not limited to: | | | | |
| | | ▶ Current assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Non-current assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Current liabilities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Non-current liabilities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Revenue | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Profit or loss | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Total comprehensive income | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 12. B11, B17 | The summarised financial information required by paragraph B10(b) shall be the amounts before inter-company eliminations. When an entity's interest in a subsidiary is classified (or included in a disposal group that is classified) as held for sale in accordance with IFRS 5, the entity is not required to disclose summarised financial information for the subsidiary. | | | | |
| | | Restrictions | | | | |
| 179 | IFRS 12.13 (a) | Does the entity disclose significant restrictions (e.g., statutory, contractual and regulatory restrictions) on its ability to access or use the assets and settle the liabilities of the group, such as: | | | | |
| | | a. Those that restrict the ability of a parent or its subsidiaries to transfer cash or other assets to (or from) other entities within the group | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Guarantees or other requirements that may restrict dividends and other capital distributions being paid, or loans and advances being made or repaid, to (or from) other entities within the group | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | | | Disclosure made | | | Comments |
|-----|---------------|---|--|--------------------------|--------------------------|--------------------------|--------------------------|
| | | | | Yes | No | N/A | |
| 180 | IFRS 12.13(b) | Does the entity disclose the nature and extent to which protective rights of non-controlling interests can significantly restrict the entity's ability to access or use the assets and settle the liabilities of the group | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 181 | IFRS 12.13(c) | Does the entity disclose the carrying amounts in the consolidated financial statements of the assets and liabilities to which the above-mentioned restrictions apply | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Other disclosures for subsidiaries | | | | | |
| New | 182 | IFRS 10.C1C | If the entity applies <i>Amendments to IFRS 10 and IAS 28 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i> issued in September 2014, does it disclose that fact | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | 183 | IFRS 12.18 | Does the entity present a schedule that shows the effects on the equity attributable to owners of the parent of any changes in its ownership interest in a subsidiary that do not result in a loss of control | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | 184 | IFRS 12.19 | When an entity loses control of a subsidiary, does the entity disclose | | | | |
| | | a. | The gain or loss (calculated in accordance with IFRS 10.25) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | IFRS 10.25 | If a parent loses control of a subsidiary, the parent: | | | | |
| | | a. | Derecognises the assets and liabilities of the former subsidiary from the consolidated statement of financial position | | | | |
| | | b. | Recognises any investment retained in the former subsidiary at its fair value when control is lost and subsequently accounts for it and for any amounts owed by or to the former subsidiary in accordance with relevant IFRSs. That fair value shall be regarded as the fair value on initial recognition of a financial asset in accordance with IFRS 9 or, when appropriate, the cost on initial recognition of an investment in an associate or joint venture | | | | |
| | | c. | Recognises the gain or loss associated with the loss of control attributable to the former controlling interest | | | | |
| | | b. | The portion of that gain or loss attributable to measuring any investment retained in the former subsidiary at its fair value at the date when control is lost | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | And | | | | |
| | | c. | The line item(s) in profit or loss in which the gain or loss is recognised (if not presented separately) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | Investment entity status | | | | |
| 185 | IFRS 12.9A | When a parent determines that it is an investment entity in accordance with IFRS 10.27, does the investment entity disclose information about significant judgements and assumptions it has made in determining that it is an investment entity | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 186 | IFRS 12.9A | If the investment entity does not have one or more of the typical characteristics of an investment entity (see IFRS 10.28), does the investment entity disclose its reasons for concluding that it is nevertheless an investment entity | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | IFRS 10.27 | A parent must determine whether it is an investment entity. An investment entity is an entity that: | | | | |
| | | a. | Obtains funds from one or more investors for the purpose of providing those investor(s) with investment management services | | | | |
| | | b. | Commits to its investor(s) that its business purpose is to invest funds solely for returns from capital appreciation, investment income, or both | | | | |
| | | c. | Measures and evaluates the performance of substantially all of its investments on a fair value basis | | | | |
| 187 | IFRS 12.9B | When an entity becomes, or ceases to be, an investment entity, does the entity disclose the change of investment entity status and the reasons for the change | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 188 | IFRS 12.9B | When an entity becomes an investment entity, does the entity disclose the effect of the change of status on the financial statements for the period presented, including: | | | | | |
| | | a. | The total fair value, as of the date of change of status, of the subsidiaries that cease to be consolidated | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments | |
|---|-------------|--|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | |
| | | b. The total gain or loss, if any, calculated in accordance with IFRS 10.B101 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The line item(s) in profit or loss in which the gain or loss is recognised (if not presented separately) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Interests in unconsolidated subsidiaries (investment entities) | | | | | | |
| 189 | IFRS 12.19A | Does an investment entity that, in accordance with IFRS 10, is required to apply the exception to consolidation and, instead, account for its investment in a subsidiary at fair value through profit or loss disclose that fact | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 190 | IFRS 12.19B | For each unconsolidated subsidiary, does an investment entity disclose: | | | | |
| | | a. The subsidiary's name | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The principal place of business (and country of incorporation if different from the principal place of business) of the subsidiary | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The proportion of ownership interest held by the investment entity and, if different, the proportion of voting rights held | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 191 | IFRS 12.19C | If an investment entity is the parent of another investment entity, does the parent provide the disclosures in IFRS 12.19B(a)-(c) above for investments that are controlled by its investment entity subsidiary | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 12.19C | The disclosure may be provided by including, in the financial statements of the parent, the financial statements of the subsidiary (or subsidiaries) that contain the above information. | | | | |
| 192 | IFRS 12.19D | Does an investment entity disclose: | | | | |
| | | a. The nature and extent of any significant restrictions (e.g., resulting from borrowing arrangements, regulatory requirements or contractual arrangements) on the ability of an unconsolidated subsidiary to transfer funds to the investment entity in the form of cash dividends or to repay loans or advances made to the unconsolidated subsidiary by the investment entity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Any current commitments or intentions to provide financial or other support to an unconsolidated subsidiary, including commitments or intentions to assist the subsidiary in obtaining financial support | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 193 | IFRS 12.19E | If, during the reporting period, an investment entity or any of its subsidiaries has, without having a contractual obligation to do so, provided financial or other support to an unconsolidated subsidiary (e.g., purchasing assets of, or instruments issued by, the subsidiary or assisting the subsidiary in obtaining financial support), does the entity disclose: | | | | |
| | | a. The type and amount of support provided to each unconsolidated subsidiary | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The reasons for providing the support | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 194 | IFRS 12.19F | Does an investment entity disclose the terms of any contractual arrangements that could require the entity or its unconsolidated subsidiaries to provide financial support to an unconsolidated, controlled, structured entity, including events or circumstances that could expose the reporting entity to a loss (e.g., liquidity arrangements or credit rating triggers associated with obligations to purchase assets of the structured entity or to provide financial support) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 195 | IFRS 12.19G | If, during the reporting period, an investment entity or any of its unconsolidated subsidiaries has, without having a contractual obligation to do so, provided financial or other support to an unconsolidated, structured entity that the investment entity did not control, and if that provision of support resulted in the investment entity controlling the structured entity, does the investment entity disclose an explanation of the relevant factors in reaching the decision to provide that support | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 12.21A | An investment entity need not provide the disclosures required by paragraphs 21(b)-21(c) for interests in joint ventures and associates. Please see those sections to see the requirements. | | | | |

| | | | | Disclosure made | | | Comments |
|-----|---------------|--|--|---|--------------------------|--------------------------|----------|
| | | | | Yes | No | N/A | |
| | IFRS 12.25A | An investment entity need not provide the disclosures required by IFRS 12.24 for an unconsolidated structured entity that it controls and for which it presents the disclosures required by IFRS 12.19A-19G above. | | | | | |
| 196 | IFRS 13.5-7 | Does the entity provide the fair value measurement disclosures required by IFRS 13 (refer to 'Fair value measurement' section) | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | | Joint arrangements | | | |
| 197 | IFRS 12.7 | Does the entity disclose information about significant judgements and assumptions it has made (and changes to those judgements and assumptions) in determining: | | | | | |
| | | a. That it has joint control of an arrangement | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The type of joint arrangement (i.e., joint operation or joint venture) when the arrangement has been structured through a separate vehicle | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 11.21 | A joint operator must account for the assets, liabilities, revenues and expenses relating to its interest in a joint operation in accordance with the IFRS applicable to the particular assets, liabilities, revenues and expenses. IFRS 12 provides guidance for disclosures relating to joint ventures. Disclosures relating to joint operations are the disclosures related to the assets and liabilities of the joint operation. Consideration needs to be given to each of the corresponding assets and liabilities captions of this checklist. | | | | | |
| 198 | IFRS 12.8 | Does the entity include under significant judgements and assumptions mentioned in IFRS 12.7 above, those made by the entity when changes in facts and circumstances are such that the conclusion about whether it has joint control changes during the reporting period | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 199 | IFRS 12.20 | Does the entity disclose information that enables users of its financial statements to evaluate: | | | | | |
| | | a. The nature, extent and financial effects of its interests in joint arrangements, including the nature and effects of its contractual relationship with the other investors with joint control of joint arrangements (IFRS 12.21 and 22) | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The nature of, and changes in, the risks associated with its interests in joint ventures (IFRS 12.23) | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 200 | IFRS 12.21(a) | Does the entity disclose for each joint arrangement that is material to the reporting entity: | | | | | |
| | | a. The name of the joint arrangement | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The nature of the entity's relationship with the joint arrangement (by, for example, describing the nature of the activities of the joint arrangement and whether they are strategic to the entity's activities) | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The principal place of business (and country of incorporation, if applicable and different from the principal place of business) of the joint arrangement | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. The proportion of ownership interest or participating share held by the entity and, if different, the proportion of voting rights held (if applicable) | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | | Financial information regarding joint ventures | | | |
| New | 201 | IAS 28.45C | If the entity applies <i>Amendments to IFRS 10 and IAS 28 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i> , issued in September 2014, does it disclose that fact | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | 202 | IFRS 12.21(b) | Does the entity disclose for each joint venture that is material to the reporting entity: | | | | |
| | | | a. Whether the investment in the joint venture is measured using the equity method or at fair value | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | IFRS 12.B12, B13 | b. The following financial information including: | | | | |
| | | | ▶ Dividends received from the joint venture | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | ▶ Summarised financial information including, but not necessarily limited to: | | | | |
| | | | ▶ Current assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | ▶ Non-current assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | ▶ Current liabilities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments | |
|-----|--|---|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | |
| | | ▶ Non-current liabilities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Revenue | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Profit or loss from continuing operations | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Post-tax profit or loss from discontinued operations | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Other comprehensive income | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Total comprehensive income | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Cash and cash equivalents (as included in current assets above) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Current financial liabilities (excluding trade and other payables and provisions) as included in current liabilities above | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Non-current financial liabilities (excluding trade and other payables and provisions) as included in non-current liabilities above | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Depreciation and amortisation | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Interest income | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Interest expense | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Income tax expense or income | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ If the joint venture is accounted for using the equity method, the fair value of its investment in the joint venture, if there is a quoted market price for the investment | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | <i>IFRS 12.B17</i> | When an entity's interest in a joint venture (or a portion of its interest in a joint venture) is classified (or included in a disposal group that is classified) as held for sale in accordance with IFRS 5, the entity is not required to disclose summarised financial information for it in accordance with IFRS 12.B12-B16. | | | | |
| 203 | <i>IFRS 12.B14</i> | Does the summarised financial information, included in IFRS 12.B12 and B13 above, reflect the amounts included in the IFRS financial statements of the joint venture and not the entity's share of those amounts | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 204 | <i>IFRS 12.B14</i> | If the entity accounts for its interest in the joint venture using the equity method, are the amounts included in the IFRS financial statements of the joint venture adjusted to reflect adjustments made by the entity when using the equity method, such as fair value adjustments made at the time of acquisition and adjustments for differences in accounting policies | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 205 | <i>IFRS 12.B14</i> | Does the entity provide a reconciliation of the summarised financial information presented to the carrying amount of its interest in the joint venture | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 206 | <i>IFRS 12.B15</i> | If the entity presents the financial information on the basis of the joint venture's financial information, because: a. The entity measures its interest in the joint venture at fair value b. The joint venture does not prepare IFRS financial statements and preparation on that basis would be impracticable or cause undue cost | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 207 | <i>IFRS 12.B16</i> | Does the entity disclose the basis on which the summarised financial information has been prepared | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 208 | <i>IFRS 12.B16</i> <i>IFRS 12.21(c)</i> | Does the entity disclose, in aggregate, the carrying amount of its interests in all individually immaterial joint ventures that are accounted for using the equity method | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Does the entity disclose separately for all individually immaterial joint ventures, the aggregate amount of its share in the following financial information: | | | | |
| | | a. Profit or loss from continuing operations | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Post-tax profit or loss from discontinued operations | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. Other comprehensive income | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. Total comprehensive income | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Commitments for joint ventures | | | | |
| 209 | <i>IFRS 12.23(a)</i> <i>IFRS 12.B18</i> <i>IFRS 12.B19</i> | Does the entity disclose, separately from the amount of other commitments, the following unrecognised commitments that may give rise to a future outflow of cash or other resources: a. Unrecognised commitments to contribute funding or resources as a result of, for example: | | | | |

| | | Disclosure made | | | Comments | | |
|-----|---------------|--|--|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | | |
| | | <ul style="list-style-type: none"> ▶ The constitution or acquisition agreements of a joint venture (that, for example, require an entity to contribute funds over a specific period) ▶ Capital-intensive projects undertaken by a joint venture ▶ Unconditional purchase obligations, comprising procurement of equipment, inventory or services that an entity is committed to purchasing from, or on behalf of, a joint venture ▶ Unrecognised commitments to provide loans or other financial support to a joint venture ▶ Unrecognised commitments to contribute resources to a joint venture, such as assets or services ▶ Other non-cancellable unrecognised commitments relating to a joint venture | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| | | b. Unrecognised commitments to acquire another party's ownership interest (or a portion of that ownership interest) in a joint venture if a particular event occurs or does not occur in the future | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| | IFRS 12.B18 | An entity shall disclose total commitments it has made but not recognised at the reporting date (including its share of commitments made jointly with other investors with joint control of a joint venture) relating to its interests in joint ventures. Commitments are those that may give rise to a future outflow of cash or other resources. | | | | | |
| 210 | IFRS 12.23(b) | Does the entity disclose contingent liabilities incurred relating to its interests in joint ventures (including its share of contingent liabilities incurred jointly with other investors with joint control of the joint ventures), separately from the amount of other contingent liabilities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| | | Other disclosures for joint ventures | | | | | |
| 211 | IFRS 12.22 | Does the entity disclose: | | | | | |
| | | a. The nature and extent of any significant restrictions (e.g., resulting from borrowing arrangements, regulatory requirements or contractual arrangements between investors with joint control of a joint venture) on the ability of joint ventures to transfer funds to the entity in the form of cash dividends, or to repay loans or advances made by the entity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| | | b. When the financial statements of a joint venture used in applying the equity method are as of a date or for a period that is different from that of the entity: | | | | | |
| | | ▶ The date of the end of the reporting period of the financial statements of that joint venture | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| | | ▶ The reason for using a different date or period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| | | c. The unrecognised share of losses of a joint venture for the reporting period and cumulatively, if the entity has stopped recognising its share of losses of the joint venture when applying the equity method | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| | | Acquisition of an interest in a joint operation | | | | | |
| 212 | IFRS 11.21A | When an entity acquires an interest in a joint operation in which the activity of the joint operation constitutes a business, as defined in IFRS 3, does it disclose the information that is required in IFRS 3 and other IFRSs in relation to business combinations | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| | | This applies to the acquisition of both the initial interest and additional interests in a joint operation in which the activity of the joint operation constitute a business. | | | | | |
| | | Associates | | | | | |
| New | 213 | IAS 28.45C | IF the entity applies <i>Amendments to IFRS 10 and IAS 28 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i> issued in September 2014, does it disclose that fact | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | 214 | IFRS 12.7 | Does the entity disclose information about significant judgements and assumptions it has made (and changes to those judgements and assumptions) in determining if it has significant influence over another entity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | 215 | IFRS 12.8 | Does the entity include under significant judgements and assumptions mentioned in IFRS 12.7 above, those made by | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments |
|-----|------------------------------|---|----|-----|--|
| | | Yes | No | N/A | |
| | | the entity when changes in facts and circumstances are such that the conclusion about whether it has significant influence changes during the reporting period | | | |
| 216 | IFRS 12.9 | Does the entity disclose significant judgements and assumptions made in determining that: | | | |
| | | a. It does not have significant influence even though it holds 20 per cent or more of the voting rights of another entity | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| | | b. It has significant influence even though it holds less than 20 per cent of the voting rights of another entity | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| 217 | IFRS 12.20 | Does the entity disclose information that enables users of its financial statements to evaluate: | | | |
| | | a. The nature, extent and financial effects of its interests in associates, including the nature and effects of its contractual relationship with the other investors with significant influence over associates (IFRS 12.21 and 22) | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| | | b. The nature of, and changes in, the risks associated with its interests in associates (IFRS 12.23) | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| 218 | IFRS 12.21(a) | Does the entity disclose for each associate that is material to the reporting entity: | | | |
| | | a. The name of the associate | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| | | b. The nature of the entity's relationship with the associate (by, for example, describing the nature of the activities of the associate and whether they are strategic to the entity's activities) | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| | | c. The principal place of business (and country of incorporation, if applicable and different from the principal place of business) of the associate | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| | | d. The proportion of ownership interest or participating share held by the entity and, if different, the proportion of voting rights held (if applicable) | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| 219 | IFRS 12.21(b) IFRS 12.B12 | Does the entity disclose for each associate that is material to the reporting entity: | | | |
| | | a. Whether the investment in the associate is measured using the equity method or at fair value | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| | | b. The following financial information including, but not necessarily limited to: | | | |
| | | ▶ Dividends received from the associate | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| | | ▶ Current assets | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| | | ▶ Non-current assets | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| | | ▶ Current liabilities | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| | | ▶ Non-current liabilities | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| | | ▶ Revenue | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| | | ▶ Profit or loss from continuing operations | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| | | ▶ Post-tax profit or loss from discontinued operations | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| | | ▶ Other comprehensive income | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| | | ▶ Total comprehensive income | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| | | c. If the associate is accounted for using the equity method, the fair value of its investment in the associate, if there is a quoted market price for the investment | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| | IFRS 12.B17 | When an entity's interest in an associate (or a portion of its interest in an associate) is classified (or included in a disposal group that is classified) as held for sale in accordance with IFRS 5, the entity is not required to disclose summarised financial information for it in accordance with IFRS 12.B12-B16. | | | |
| 220 | IFRS 12.B14 | Does the summarised financial information included in IFRS 12.B12 above reflect the amounts included in the IFRS financial statements of the associate and not the entity's share of those amounts | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| 221 | IFRS 12.B14 | If the entity accounts for its interest in the associate using the equity method, are the amounts included in the IFRS financial statements of the associate adjusted to reflect adjustments made by the entity when using the equity method, such as fair value adjustments made at the time of acquisition and adjustments for differences in accounting policies | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |

| | | | | Disclosure made | | | Comments |
|-----|------------------------------|--|--|--------------------------|--------------------------|--------------------------|----------|
| | | | | Yes | No | N/A | |
| 222 | IFRS 12.B14 | Does the entity provide a reconciliation of the summarised financial information presented to the carrying amount of its interest in the associate | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 223 | IFRS 12.B15 | If the entity presents the financial information on the basis of the associate's financial information, because a. the entity measures its interest in the associate at fair value and b. the associate does not prepare IFRS financial statements and preparation on that basis would be impracticable or cause undue cost: Does the entity disclose the basis on which the summarised financial information has been prepared | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 224 | IFRS 12.B16 | Does the entity disclose, in aggregate, the carrying amount of its interests in all individually immaterial associates that are accounted for using the equity method | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 225 | IFRS 12.B16 IFRS 12.21(c) | Does the entity disclose separately, for those all individually immaterial associates, the aggregate amount of its share in the following financial information of those associates: a. Profit or loss from continuing operations b. Post-tax profit or loss from discontinued operations c. Other comprehensive income d. Total comprehensive income | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Commitments for associates | | | | | |
| 226 | IFRS 12.23 | Does the entity disclose contingent liabilities incurred relating to its interests in associates (including its share of contingent liabilities incurred jointly with other investors with significant influence over the associate), separately from the amount of other contingent liabilities | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Other disclosures for associates | | | | | |
| 227 | IFRS 12.22 | Does the entity disclose: a. The nature and extent of any significant restrictions (e.g., resulting from borrowing arrangements, regulatory requirements or contractual arrangements between investors with significant influence over an associate) on the ability of associates to transfer funds to the entity in the form of cash dividends, or to repay loans or advances made by the entity b. When the financial statements of an associate used in applying the equity method are as of a date or for a period that is different from that of the entity: ▶ The date of the end of the reporting period of the financial statements of that associate ▶ The reason for using a different date or period c. The unrecognised share of losses of an associate for the reporting period and cumulatively, if the entity has stopped recognising its share of losses of the associate when applying the equity method | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Structured entities | | | | | |
| | IFRS 12.B21 | A structured entity is an entity that has been designed so that voting or similar rights are not the dominant factor in deciding who controls the entity, such as when any voting rights relate to administrative tasks only and the relevant activities are directed by means of contractual arrangements. | | | | | |
| | IFRS 12.B22 | A structured entity often has some or all of the following features or attributes: a. Restricted activities b. A narrow and well-defined objective, such as to effect a tax-efficient lease, carry out research and development activities, provide a source of capital or funding to an entity or provide investment opportunities for investors by passing on risks and rewards associated with the assets of the structured entity to investors c. Insufficient equity to permit the structured entity to finance its activities without subordinated financial support d. Financing in the form of multiple contractually linked instruments to investors that create concentrations of credit or other risks (tranches) | | | | | |

| | | Disclosure made | | | Comments |
|-----|-------------|---|--------------------------|--------------------------|--------------------------|
| | | Yes | No | N/A | |
| | | If structured entities are consolidated because they are controlled, they are subject to the same disclosure requirements as subsidiaries. In addition, there are certain further disclosure requirements detailed below. | | | |
| 228 | IFRS 12.14 | Does the entity disclose the terms of any contractual arrangements that could require the parent or its subsidiaries to provide financial support to a consolidated structured entity, including events or circumstances that could expose the reporting entity to a loss (e.g., liquidity arrangements or credit rating triggers associated with obligations to purchase assets of the structured entity or provide financial support) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 229 | IFRS 12.15 | If, during the reporting period, a parent or any of its subsidiaries has, without having a contractual obligation to do so, provided financial or other support to a consolidated structured entity (e.g., purchasing assets of or instruments issued by the structured entity), does the entity disclose: | | | |
| | | a. The type and amount of support provided, including situations in which the parent or its subsidiaries assisted the structured entity in obtaining financial support | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. The reasons for providing the support | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 230 | IFRS 12.16 | If, during the reporting period, a parent or any of its subsidiaries has, without having a contractual obligation to do so, provided financial or other support to a previously unconsolidated structured entity and that provision of support resulted in the entity controlling the structured entity, does the entity disclose an explanation of the relevant factors in reaching that decision | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 231 | IFRS 12.17 | Does the entity disclose any current intentions to provide financial or other support to a consolidated structured entity, including intentions to assist the structured entity in obtaining financial support | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | Unconsolidated structured entities | | | |
| | IFRS 12.24 | An entity shall disclose information that enables users of its financial statements: | | | |
| | | a. To understand the nature and extent of its interests in unconsolidated structured entities (paragraphs 26-28) | | | |
| | | b. To evaluate the nature of, and changes in, the risks associated with its interests in unconsolidated structured entities (paragraphs 29-31) | | | |
| | IFRS 12.25 | The information required by IFRS 12.24(b) includes information about an entity's exposure to risk from involvement that it had with unconsolidated structured entities in previous periods (e.g., sponsoring the structured entity), even if the entity no longer has any contractual involvement with the structured entity at the reporting date. | | | |
| | IFRS 12.25A | An investment entity need not provide the disclosures required by IFRS 12.24 for an unconsolidated structured entity that it controls and for which it presents the disclosures required by IFRS 12.19A-19G above. | | | |
| 232 | IFRS 12.26 | Does the entity disclose qualitative and quantitative information about its interests in unconsolidated structured entities, including, but not limited to, the nature, purpose, size and activities of the structured entity and how the structured entity is financed | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 233 | IFRS 12.27 | If an entity has sponsored an unconsolidated structured entity for which it does not provide information (e.g., because it does not have an interest in the entity at the reporting date), does the entity disclose: | | | |
| | | a. How it has determined which structured entities it has sponsored | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. Income from those structured entities during the reporting period, including a description of the types of income presented | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. The carrying amount (at the time of transfer) of all assets transferred to those structured entities during the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| | | Disclosure made | | | Comments |
|-----|-------------|---|--------------------------|--------------------------|--------------------------|
| | | Yes | No | N/A | |
| | IFRS 12.28 | An entity shall present the information in paragraph 27(b) and (c) in tabular format, unless another format is more appropriate, and classify its sponsoring activities into relevant categories (see paragraphs B2-B6). | | | |
| 234 | IFRS 12.29 | Does the entity (in tabular format unless another format is more appropriate) disclose a summary of: | | | |
| | a. | The carrying amounts of the assets and liabilities recognised in its financial statements relating to its interests in unconsolidated structured entities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | b. | The line items in the statement of financial position in which those assets and liabilities are recognised | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | c. | The amount that best represents the entity's maximum exposure to loss from its interests in unconsolidated structured entities, including how the maximum exposure to loss is determined, unless the entity cannot quantify its maximum exposure to loss from its interests in unconsolidated structured entities, then that fact and the reasons | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | d. | A comparison of the carrying amounts of the assets and liabilities of the entity that relate to its interests in unconsolidated structured entities and the entity's maximum exposure to loss from those entities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 235 | IFRS 12.B26 | Does the entity disclose the following additional information that, depending on the circumstances, might be relevant to an assessment of the risks to which an entity is exposed when it has an interest in an unconsolidated structured entity: | | | |
| | a. | The terms of an arrangement that could require the entity to provide financial support to an unconsolidated structured entity (e.g., liquidity arrangements or credit rating triggers associated with obligations to purchase assets of the structured entity or provide financial support), including: | | | |
| | ▶ | A description of events or circumstances that could expose the reporting entity to a loss | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | ▶ | Whether there are any terms that would limit the obligation | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | ▶ | Whether there are any other parties that provide financial support and, if so, how the reporting entity's obligation ranks with those of other parties | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | b. | Losses incurred by the entity during the reporting period relating to its interests in unconsolidated structured entities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | c. | The types of income the entity received during the reporting period from its interests in unconsolidated structured entities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | d. | Whether the entity is required to absorb losses of an unconsolidated structured entity before other parties, the maximum limit of such losses for the entity, and (if relevant) the ranking and amounts of potential losses borne by parties whose interests rank lower than the entity's interest in the unconsolidated structured entity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | e. | Information about any liquidity arrangements, guarantees or other commitments with third parties that may affect the fair value or risk of the entity's interests in unconsolidated structured entities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | f. | Any difficulties an unconsolidated structured entity has experienced in financing its activities during the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | g. | In relation to the funding of an unconsolidated structured entity, the forms of funding (e.g., commercial paper or medium-term notes) and their weighted-average life. That information might include maturity analyses of the assets and funding of an unconsolidated structured entity if the structured entity has longer-term assets funded by shorter-term funding | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 236 | IFRS 12.30 | If, during the reporting period, the entity has, without having a contractual obligation to do so, provided financial or other support to an unconsolidated structured entity in which it previously had or currently has an interest (for example, | | | |

| | | Disclosure made | | | Comments |
|--|-----------------|--|--------------------------|--------------------------|--------------------------|
| | | Yes | No | N/A | |
| | | purchasing assets of or instruments issued by the structured entity), does the entity disclose: | | | |
| | | a. The type and amount of support provided, including situations in which the entity assisted the structured entity in obtaining financial support | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. The reasons for providing the support | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 237 | IFRS 12.31 | Does the entity disclose any current intentions to provide financial or other support to an unconsolidated structured entity, including intentions to assist the structured entity in obtaining financial support | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Disclosure in parent's and investor's separate financial statements | | | | | |
| | IFRS 12.6(b)(i) | IFRS 12 does not apply to an entity's separate financial statements to which IAS 27 applies. However, if an entity has interests in unconsolidated structured entities and prepares separate financial statements as its only financial statements, it must apply the requirements in IFRS 12.24-31 when preparing those separate financial statements. | | | |
| 238 | IAS 27.16 | In the parent's separate financial statements (where consolidated financial statements are not presented in accordance with IFRS 10.4(a)), does the entity disclose: | | | |
| | | a. That the financial statements are separate financial statements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. That the exemption from consolidation has been used | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. The name and principal place of business (and country of incorporation, if different) of the entity whose consolidated financial statements that comply with IFRSs have been produced for public use (and the address where these are obtainable) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | d. A list of significant investments in subsidiaries, joint ventures and associates, including the names of those investees, the principal place of business (and country of incorporation, if different) of those investees, its proportion of the ownership interest (and if different, proportion of the voting rights) held in those investees | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | e. A description of the method used to account for investments listed under (d) above | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | IAS 27.10 | Please note that when an entity prepares separate financial statements, it shall account for investments in subsidiaries, joint ventures and associates either at cost, in accordance with IFRS 9 or using the equity method, as described in IAS 28. If an entity elects to measure such investments at fair value, in accordance with IFRS 9, fair value would be measured in accordance with IFRS 13. | | | |
| | IFRS 13.5-7 | f. If the method used to account for investments in subsidiaries, associates and joint ventures is fair value, the fair value measurement disclosures required by IFRS 13 (refer to 'Fair value measurement' section) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 239 | IAS 27.17 | When a parent (other than a parent covered by paragraph 16-16A) or an investor with joint control of, or significant influence over, an investee prepares separate financial statements, the parent or investor shall identify the financial statements prepared in accordance with IFRS 10, IFRS 11 or IAS 28 (as amended in 2011) to which they relate, does the parent or investor disclose in its separate financial statements: | | | |
| | | a. The fact that the statements are separate financial statements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. The reasons why those statements are prepared if not required by law | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. A list of significant investments in subsidiaries, joint ventures and associates, including: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ The names of those investees | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ The principal place of business (and country of incorporation, if different) of those investees | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ Its proportion of the ownership interest (and its proportion of the voting rights, if different) held in those investees | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| | | Disclosure made | | | Comments | |
|--|----------------------|---|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | |
| | | d. A description of the method used to account for the investments listed under (c) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| IFRS 13.5-7 | | e. If the method used to account for the investments listed under (c) is fair value, the fair value measurement disclosures required by IFRS 13 (refer to 'Fair value measurement' section) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Separate financial statements (investment entities) | | | | | | |
| IFRS 12.6(b)(ii) | | An investment entity that prepares financial statements in which all of its subsidiaries are measured at fair value through profit or loss, in accordance with IFRS 10.31, must present the disclosures relating to investment entities required by IFRS 12. | | | | |
| 240 | IAS 27.8A | Does an investment entity that is required, throughout the current period and all comparative periods presented, to apply the exception to consolidation for all of its subsidiaries in accordance with IFRS 10.31 present separate financial statements as its only financial statements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 241 | IAS 27.16A | When an investment entity that is a parent (other than a parent under IAS 27.16) prepares, in accordance with IAS 27.8A, separate financial statements as its only financial statements, does the entity disclose that fact and present the disclosures relating to investment entities required by IFRS 12 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 242 | IAS 27.17 | When a parent (other than a parent covered by IAS 27.16-16A) or an investor with joint control of, or significant influence over, an investee prepares separate financial statements, the parent or investor must identify the financial statements prepared in accordance with IFRS 10, IFRS 11 or IAS 28 (as amended in 2011) to which they relate. Does the parent or investor also disclose in its separate financial statements: | | | | |
| | | a. The fact that the statements are separate financial statements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The reasons why those statements are prepared if not required by law | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. A list of significant investments in subsidiaries, joint ventures and associates, including: | | | | |
| | | ▶ The name of those investees | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ The principal place of business (and country of incorporation, if different) of those investees | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Its proportion of the ownership interest (and its proportion of the voting rights, if different) held in those investees | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. A description of the method used to account for the investments listed under (c) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| IFRS 13.5-7 | | e. If the method used to account for the investments listed under (c) is fair value, the fair value measurement disclosures required by IFRS 13 (refer to 'Fair value measurement' section) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Correction of errors | | | | | | |
| 243 | IAS 8.42 IAS 8.43 | Does the entity report the amount of the correction of an error (unless this is impracticable) either: | | | | |
| | | a. By restating the comparative amounts for the prior period(s) in which the error occurred | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Or | | | | |
| | | b. If the error occurred before the earliest prior period presented, by restating the opening balances of assets, liabilities and retained equity for that period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 244 | IAS 8.43 IAS 8.44 | If it is impracticable to determine the period-specific effects of an error on comparative information, does the entity restate the opening balance of assets, liabilities and equity for the earliest period for which retrospective restatement is practicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 245 | IAS 8.43 IAS 8.45 | If it is impracticable to determine the cumulative effect at the beginning of the current reporting period of an error on all prior reporting periods, does the entity restate the comparative information to correct the error prospectively from the earliest date practicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments |
|--|---------------|---|--------------------------|--------------------------|--------------------------|
| | | Yes | No | N/A | |
| | IAS 8.46 | The entity excludes the correction of a prior period error from profit or loss for the period in which it discovers the error. The entity restates any information presented about prior periods, including any historical summaries of financial data, as far back as practicable. | | | |
| 246 | IAS 8.49 | In applying IAS 8.42, does the entity disclose: | | | |
| | | a. The nature of the prior period error | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. The amount of the correction for each prior period presented (to the extent practicable) for each financial statement line item affected | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | IAS 33.2 | c. The amount of the correction for each prior period presented (to the extent practicable) for basic and diluted earnings per share (if IAS 33 applies to the entity) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | d. The amount of the correction at the beginning of the earliest prior period presented | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | e. If retrospective restatement is impracticable for a particular prior period, the circumstances that led to the existence of that condition and a description of how and from when the entity corrected the error | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | IAS 8.49 | Financial statements of subsequent periods need not repeat these disclosures. | | | |
| Dividends | | | | | |
| 247 | IAS 1.137 | Does the entity disclose: | | | |
| | | a. The amount of dividends proposed or declared before the financial statements were authorised for issue, but not recognised as a distribution to owners during the period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. The related amount per share | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. The amount of any cumulative preference dividends not recognised | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Distributions of non-cash assets to owners (IFRIC 17) | | | | | |
| 248 | IFRIC 17.16 | In a distribution of non-cash assets to owners, does the entity disclose: | | | |
| | | a. The carrying amount of the dividend payable at the beginning and end of the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. The increase or decrease in the carrying amount of the dividend payable recognised in the reporting period, because of a change in the fair value of the assets to be distributed | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 249 | IFRS 13.5-7 | For fair value measurements required by IFRIC 17 <i>Distributions of Non-cash Assets to Owners</i> , does the entity provide the disclosures required by IFRS 13 (refer to 'Fair value measurement' section) | | | <input type="checkbox"/> |
| 250 | IFRIC 17.17 | If the entity declares a dividend to distribute a non-cash asset after the end of a reporting period, but before the financial statements are authorised for issue, does the entity disclose: | | | |
| | | a. The nature of the asset to be distributed | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. The carrying amount of the asset to be distributed as of the end of the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. The fair value of the asset to be distributed as of the end of the reporting period, if it is different from the asset's carrying amount | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | d. If the fair value of the asset to be distributed is disclosed in accordance with (c) above, the following disclosures required by IFRS 13: | | | |
| | IFRS 13.99 | ▶ Quantitative disclosures required by IFRS 13 in a tabular format, unless another format is more appropriate | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | IFRS 13.93(b) | ▶ The level of the fair value hierarchy within which the fair value measurements are categorised in their entirety (Level 1, 2 or 3) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | IFRS 13.93(d) | ▶ For fair value measurements categorised within Level 2 and Level 3 of the hierarchy: | | | |
| | | ▶ A description of the valuation technique(s) and the inputs used in the measurement | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ If there has been a change in valuation technique, that change and the reason(s) for making it | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| | | Disclosure made | | | Comments | |
|---|---------------|---|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | |
| | | ▶ For fair value measurements categorised within Level 3 of the fair value hierarchy, quantitative information about the significant unobservable inputs used in the fair value measurement | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| IFRS 13.93(d) | | An entity is not required to create quantitative information to comply with this disclosure requirement if significant unobservable inputs are not developed by the entity when measuring fair value (e.g., when an entity uses prices from prior transactions or third-party pricing information without adjustment). However, an entity cannot ignore quantitative unobservable inputs that are significant to the fair value measurement and are reasonably available to the entity. | | | | |
| IFRS 13.93(g) | | ▶ For fair value measurements categorised within Level 3 of the fair value hierarchy, a description of the valuation processes used by the entity (including, for example, how an entity decides its valuation policies and procedures and analyses changes in fair value measurements from period to period) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| IFRS 13.93(i) | | ▶ If the highest and best use of a non-financial asset differs from its current use, that fact and why the non-financial asset is being used in a manner that differs from its highest and best use | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Employee benefits | | | | | | |
| IAS 19.25, 158, 171 IAS 1.104 IAS 24.17 | | Although IAS 19 does not require specific disclosures about short-term employee benefits, other long-term employee benefits or termination benefits, other IFRSs may require disclosures. For example, IAS 1 requires that the entity disclose employee benefits expense and IAS 24 <i>Related Party Disclosures</i> requires disclosures about employee benefits for key management personnel. | | | | |
| Multi-employer plans | | | | | | |
| 251 | IAS 19.33 (b) | If a multi-employer plan is a defined benefit plan and the entity accounts for the plan as a defined benefit plan, does the entity make the disclosures in 'Defined benefit plans' section below and IAS 19.148(a)-(c) below | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 252 | IAS 19.148 | If sufficient information is not available to use defined benefit accounting for a multi-employer plan that is a defined benefit plan, does the entity disclose: | | | | |
| | | a. A description of the funding arrangements, including the method used to determine the entity's rate of contributions and any minimum funding requirements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. A description of the extent to which the entity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. A description of any agreed allocation of a deficit or surplus on: | | | | |
| | | ▶ Wind-up of the plan | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Or | | | | |
| | | ▶ The entity's withdrawal from the plan | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. The fact that the plan is a defined benefit plan | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. The reason why sufficient information is not available to enable the entity to account for the plan as a defined benefit plan | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | f. The expected contributions to the plan for the next annual reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | g. Information about any deficit or surplus in the plan that may affect the amount of future contributions, including the basis used to determine that deficit or surplus and the implications, if any, for the entity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | h. An indication of the level of participation of the entity in the plan compared with other participating entities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments |
|------------------------|------------------------|---|--------------------------|--------------------------|----------|
| | | Yes | No | N/A | |
| | | Defined benefit plans that share risks between various entities under common control | | | |
| IAS 19.40 IAS 19.42 | | Defined benefit plans that share risks between various entities under common control (for example, a parent and its subsidiaries) are not multi-employer plans. Participation in such a plan is a related party transaction for each entity. The disclosure requirements in IAS 19.149 below only relate to the entity's separate financial statements. | | | |
| 253 | IAS 19.149 | If the entity participates in a defined benefit plan that shares risks between various entities under common control, does the entity disclose the following: | | | |
| | a. | The contractual agreement or stated policy for charging the net defined benefit cost or the fact that there is no such policy | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | b. | The policy for determining the contribution to be paid by the entity | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | c. | If the entity accounts for an allocation of the net defined benefit cost under paragraph 41, does the entity disclose all the information about the plan as a whole as required by IAS 19.135-147 | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | This would occur when the risks of a defined benefit plan are shared between entities under common control and there is a contractual agreement or stated policy for allocating the net defined benefit cost. | | | |
| | | Or | | | |
| | d. | If the entity accounts for the contribution payable for the period as noted in IAS 19.41, the information about the plan as a whole required by IAS 19.135-137, 139, 142-144 and 147(a) and (b) | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| IAS 19.150 | | The information required by items c. and d. above can be disclosed by cross-reference to disclosures in another group entity's financial statements if: | | | |
| | | ▶ That group entity's financial statements separately identify and disclose the information required about the plan | | | |
| | | ▶ That group entity's financial statements are available to users of the financial statements on the same terms as the financial statements of the entity and at the same time as, or earlier than, the financial statements of the entity | | | |
| | | Defined contribution plans | | | |
| 254 | IAS 19.53 | Does the entity disclose the amount recognised as an expense for defined contribution plans | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 255 | IAS 19.54 IAS 24.17 | Does the entity disclose contributions to defined contribution plans for key management personnel, when required by IAS 24 | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Defined benefit plans | | | |
| IAS 19.135 | | IAS 19 requires disclosure of information that: | | | |
| | a. | Explains the characteristics of its defined benefit plans and risks associated with them | | | |
| | b. | Identifies and explains the amounts in its financial statements arising from its defined benefit plans | | | |
| | c. | Describes how its defined benefit plans may affect the amount, timing and uncertainty of the entity's future cash flows | | | |
| IAS 19.136 | | To meet the objectives in IAS 19.135 above, an entity shall consider all the following: | | | |
| | | ▶ The level of detail necessary to satisfy the disclosure requirements | | | |
| | | ▶ How much emphasis to place on each of the various requirements | | | |
| | | ▶ How much aggregation or disaggregation to undertake | | | |
| | | ▶ Whether users of financial statements need additional information to evaluate the quantitative information disclosed | | | |
| IAS 19.137 | | If the disclosures provided in accordance with the requirements in this standard and other IFRSs are insufficient to meet the objectives in IAS 19.135 above, an entity shall disclose additional information necessary to meet those | | | |

| | | Disclosure made | | | Comments | | | |
|-----|------------|--|----|-----|----------|--|--|--|
| | | Yes | No | N/A | | | | |
| | IAS 19.138 | <p>objectives. For example, an entity may present an analysis of the present value of the defined benefit obligation that distinguishes the nature, characteristics and risks of the obligation. Such a disclosure could distinguish:</p> <ul style="list-style-type: none"> ▶ Between amounts owing to active members, deferred members, and pensioners ▶ Between vested benefits and accrued but not vested benefits ▶ Between conditional benefits, amounts attributable to future salary increases and other benefits <p>An entity shall assess whether all or some disclosures should be disaggregated to distinguish plans or groups of plans with materially different risks. For example, an entity may disaggregate disclosure about plans showing one or more of the following features:</p> <ul style="list-style-type: none"> ▶ Different geographical locations ▶ Different characteristics such as flat salary pension plans, final salary pension plans or post-employment medical plans ▶ Different regulatory environments ▶ Different reporting segments ▶ Different funding arrangements (e.g., wholly unfunded, wholly or partly funded) | | | | | | |
| | | Characteristics and risks associated with defined benefit plans | | | | | | |
| 256 | IAS 19.139 | <p>Does the entity disclose:</p> <p>a. Information about the characteristics of its defined benefit plans, including:</p> <ul style="list-style-type: none"> ▶ The nature of the benefits provided by the plan (e.g., final salary defined benefit plan or contribution-based plan with guarantee) <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> ▶ A description of the regulatory framework in which the plan operates, for example, the level of any minimum funding requirements, and any effect of the regulatory framework on the plan, such as the asset ceiling <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> ▶ A description of any other entity's responsibilities for the governance of the plan, for example, responsibilities of trustees or of board members of the plan <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <p>b. A description of the risks to which the plan exposes the entity, focused on any unusual, entity-specific or plan-specific risks, and of any significant concentrations of risk. For example, if plan assets are invested primarily in one class of investments, e.g., property, the plan may expose the entity to a concentration of property market risk <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>c. A description of any plan amendments, curtailments and settlements <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> | | | | | | |
| | | Explanations of the amounts in the financial statements | | | | | | |
| 257 | IAS 19.140 | <p>Does the entity provide a reconciliation from the opening balance to the closing balance for each of the following, if applicable:</p> <p>a. The net defined benefit liability (asset), showing separate reconciliations for:</p> <ul style="list-style-type: none"> ▶ Plan assets <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> ▶ The present value of the defined benefit obligation <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> ▶ The effect of the asset ceiling <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <p>b. Any reimbursement rights, and a description of the relationship between any reimbursement right and the related obligation <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> | | | | | | |
| 258 | IAS 19.141 | <p>Does each reconciliation listed in IAS 19.140 show each of the following, if applicable:</p> <p>a. Current service cost <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>b. Interest income or expense <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>c. Remeasurements of the net defined benefit liability (asset), showing separately:</p> | | | | | | |

| | | Disclosure made | | | Comments | |
|--------------|------------|--|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | |
| | | ▶ The return on plan assets, excluding amounts included in interest in (b) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Actuarial gains and losses arising from changes in demographic assumptions | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| IAS 19.76(a) | | Demographic assumptions deal with matters such as: | | | | |
| | | ▶ Mortality | | | | |
| | | ▶ Rates of employee turnover, disability and early retirement | | | | |
| | | ▶ The proportion of plan members with dependants who will be eligible for benefits | | | | |
| | | ▶ The proportion of plan members who will select each form of payment option available under the plan terms | | | | |
| | | ▶ Claim rates under medical plans | | | | |
| | | ▶ Actuarial gains and losses arising from changes in financial assumptions | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| IAS 19.76(b) | | Financial assumptions deal with items such as: | | | | |
| | | ▶ The discount rate | | | | |
| | | ▶ Benefit levels, excluding any cost of the benefits to be met by employees, and future salary | | | | |
| | | ▶ In the case of medical benefits, future medical costs, including claim handling costs (i.e., the costs that will be incurred in processing and resolving claims, including legal and adjuster's fees) | | | | |
| | | ▶ Taxes payable by the plan on contributions relating to service before the reporting date or on benefits resulting from that service | | | | |
| | | ▶ Changes in the effect of limiting a net defined benefit asset to the asset ceiling, excluding amounts included in interest in (b), and how it determined the maximum economic benefit available, i.e., whether those benefits would be in the form of refunds, reductions in future contributions or a combination of both | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. Past service cost and gains and losses arising from settlements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Past service cost and gains and losses arising from settlements need not be distinguished if they occur together. | | | | |
| | | e. The effect of changes in foreign exchange rates | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | f. Contributions to the plan, showing separately those by the employer and by plan participants | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | g. Payments from the plan, showing separately the amount paid in respect of any settlements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | h. The effects of business combinations and disposals | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 259 | IAS 19.142 | Does the entity disaggregate the fair value of the plan assets into classes that distinguish the nature and risks of those assets, subdividing each class of plan asset into those that have a quoted market price in an active market as defined in IFRS 13 and those that do not, for example: | | | | |
| | | a. Cash and cash equivalents | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Equity instruments (segregated by industry type, company size, geography, etc.) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. Debt instruments (segregated by type of issuer, credit quality, geography, etc.) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. Real estate (segregated by geography, etc.) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. Derivatives (segregated by type of underlying risk in the contract, for example, interest rate contracts, foreign exchange contracts, equity contracts, credit contracts, longevity swaps, etc.) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | f. Investment funds (segregated by type of fund) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | g. Asset-backed securities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | h. Structured debt | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments | |
|--|--|--|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | |
| | | Please note that information disclosed under IAS 19.142 is intended to provide third parties with all of the required information to understand risks associated with defined benefit plan assets considering the level of detail of disclosure, aggregation and emphasis discussed in IAS 19.136 above. In addition, the fair value of the plan assets is determined using IFRS 13, but the disclosure requirements of IFRS 13 do not apply. | | | | |
| 260 | IAS 19.143 | Does the entity disclose the fair value of the entity's own transferable financial instruments held as plan assets, and the fair value of plan assets that are property occupied by, or other assets used by, the entity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 261 | IAS 19.144 | Does the entity disclose the significant actuarial assumptions used to determine the present value of the defined benefit obligation (see examples of actuarial assumptions in IAS19.76), which must be in absolute terms (e.g., as an absolute percentage, and not just as a margin between different percentages and other variables). When an entity provides disclosures in total for a grouping of plans, it must provide such disclosures in the form of weighted averages or relatively narrow ranges | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Amount, timing and uncertainty of future cash flows | | | | | | |
| 262 | IAS 19.145 | Does the entity disclose: | | | | |
| | | a. A sensitivity analysis for each significant actuarial assumption disclosed under IAS 19.144 above (see examples of actuarial assumptions in IAS 19.76 above) as of the end of the reporting period, showing how the defined benefit obligation would have been affected by changes in the relevant actuarial assumption that were reasonably possible at that date | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The methods and assumptions used in preparing the sensitivity analyses required by item a. and the limitations of those methods | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. Changes from the previous period in the methods and assumptions used in preparing the sensitivity analyses, and the reasons for such changes | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 263 | IAS 19.146 | Does the entity disclose a description of any asset-liability matching strategies used by the plan or the entity, including the use of annuities and other techniques, such as longevity swaps, to manage risk | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 264 | IAS 19.147 | Does the entity disclose the following to provide an indication of the effect of the defined benefit plan on the entity's future cash flows: | | | | |
| | | a. A description of any funding arrangements and funding policy that affect future contributions | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The expected contributions to the plan for the next annual reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. Information about the maturity profile of the defined benefit obligation, including the weighted average duration of the defined benefit obligation and other information about the distribution of the timing of benefit payments, such as a maturity analysis of the benefit payments | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Disclosure requirements in other IFRSs | | | | | | |
| 265 | IAS 19.151 | Where required by IAS 24, does the entity disclose information about: | | | | |
| | | a. Related party transactions with post-employment benefit plans | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Post-employment benefits for key management personnel | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 266 | IAS 19.152 IAS 37.27-30, 86-88, 91, 92 | Where required by IAS 37, does the entity disclose information about contingent liabilities arising from post-employment benefit obligations | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| The limit on a defined benefit asset, minimum funding requirements and their interaction (IFRIC 14) | | | | | | |
| 267 | IFRIC 14.10 | Does the entity disclose any restrictions on the current realisability of the surplus (from a defined benefit plan) or the basis used to determine the amount of the economic benefit available | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | | Disclosure made | | | Comments |
|-----|------------------------------------|---|--------------------------|--------------------------|--------------------------|----------|
| | | | Yes | No | N/A | |
| | IFRIC 14.10 IAS 1.125 | Under IAS 1, the entity discloses key sources of estimation uncertainty at the end of the reporting period that have a significant risk of causing a material adjustment to the carrying amount of the net asset or liability in the statement of financial position. | | | | |
| | | Equity | | | | |
| 268 | IAS 1.79 | Does the entity disclose all of the following for each class of share capital (or for each category of equity interest for an entity without share capital): | | | | |
| | | a. The number of shares authorised | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The number of shares issued and fully paid, and issued but not fully paid | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. Par value per share, or that the shares have no par value | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. A reconciliation of the shares outstanding at the beginning and at the end of the period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. The rights, preferences and restrictions attaching to that class including restrictions on the distribution of dividends and the repayment of capital | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 32.34 IAS 24.18-24 | f. Shares in the entity held by the entity or by its subsidiaries or associates ("treasury shares") | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | g. Shares reserved for issue under options and contracts for the sale of shares, including terms and amounts | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 1.80 | An entity without share capital, such as a partnership or trust, discloses information equivalent to that required in IAS 1.79(a), showing movements during the reporting period in each category of equity interest, and the rights, preferences and restrictions attaching to each category of equity interest. | | | | |
| 269 | IAS 1.79 | Does the entity disclose the nature and purpose of each reserve within equity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 270 | IAS 32.34 IAS 24.18-24 | Does the entity provide disclosures in accordance with IAS 24, if the entity reacquires its own shares from related parties | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Members' shares in co-operative entities and similar instruments (IFRIC 2) | | | | |
| | IFRIC 2.5 IFRIC 2.8 | The contractual right of the holder of a financial instrument (including members' shares in co-operative entities) to request redemption does not, in itself, require a financial instrument to be classified as a financial liability. Rather, the entity must consider all of the terms and conditions of the financial instrument in determining its classification as a financial liability or equity. Those terms and conditions include relevant local laws, regulations and the entity's governing charter in effect at the date of classification that can impose various types of prohibitions on the redemption of members' shares. | | | | |
| 271 | IFRIC 2.13 | If a change in the redemption prohibition of members' shares leads to a transfer between financial liabilities and equity, does the entity disclose separately the amount, timing and reason for the transfer | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Events after the reporting period | | | | |
| 272 | IAS 10.19 | Do the disclosures in the financial statements reflect information received after the reporting period that relates to conditions that existed at the end of the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 273 | IAS 10.21 IAS 10.22 IAS 1.76 | If non-adjusting events after the reporting period are material, and, thus, non-disclosures could reasonably be expected to influence decisions that the primary users of general purpose financial statements have taken on the basis of those financial statements, which provide financial information about a specific reporting entity, does the entity disclose the following for each material category of non-adjusting events after the reporting period (IAS 10.22 provides examples of such events): | | | | |
| | | a. The nature of the event | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. An estimate of its financial effect, or a statement that such an estimate cannot be made | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

Disclosure made
Yes No N/A Comments

In addition, please note that disclosure might be required if applicable in other sections of this checklist as under IFRS 3.B66 (regarding post year-end acquisitions), IAS 33.64 (regarding post year-end earnings per share changes due to capitalisation, share split, bonus issue, reverse share split), and IFRS 5.12 (regarding non-current assets (or disposal groups) held for sale post year-end).

Fair value measurement

IFRS 13 specifies how to measure fair value, when fair value (and measures based on fair value, such as fair value less costs to sell) is required or permitted by another IFRS. Such fair value measurements may be recognised in the statement of financial position or disclosed in the notes to the financial statements (for example, the comparison of carrying value and fair value required by IFRS 7).

IFRS 13.5
IFRS 13.6 IFRS 13 applies when another IFRS requires or permits measurement(s) or disclosure(s) of fair value, except for:

a. Share-based payment transactions within the scope of IFRS 2 *Share-based Payment*

b. Leasing transactions accounted for in accordance with IFRS 16 *Leases*

c. Measurements that have some similarities to fair value, but are not fair value, such as net realisable value in IAS 2 or value in use in IAS 36

IFRS 13.7 IFRS 13 also requires disclosures about fair value measurements. If fair value is measured in accordance with IFRS 13 after initial recognition (whether recognised or only disclosed), the disclosure requirements in IFRS 13 will apply, unless IFRS 13 provides a specific exemption. The disclosures required by IFRS 13 are not required for the following:

a. Plan assets measured at fair value in accordance with IAS 19

b. Retirement benefit plan investments measured at fair value in accordance with IAS 26 *Accounting and Reporting by Retirement Benefit Plans*

c. Assets for which recoverable amount is fair value less costs of disposal in accordance with IAS 36

Disclosure objectives

274 IFRS 13.91 Does the entity disclose information that helps users of its financial statements assess both of the following:

a. For assets and liabilities that are measured at fair value on a recurring or non-recurring basis in the statement of financial position after initial recognition, the valuation techniques and inputs used to develop those measurements

b. For recurring fair value measurements using significant unobservable inputs (Level 3), the effect of the measurements on profit or loss or other comprehensive income for the period

IFRS 13.92 To meet the objectives of IFRS 13.91, an entity is required to consider all of the following:

- ▶ The level of detail necessary to satisfy the disclosure requirements
- ▶ How much emphasis to place on each of the various requirements
- ▶ How much aggregation or disaggregation to undertake
- ▶ Whether users of financial statements need additional information to evaluate the quantitative information disclosed

275 IFRS 13.92 If the disclosures provided in accordance with IFRS 13 and other IFRSs are insufficient to meet the objectives in IFRS 13.91, does the entity disclose additional information in order to meet those objectives

| | | Disclosure made | | | Comments |
|----------------------------|--|--|--------------------------|--------------------------|--------------------------|
| | | Yes | No | N/A | |
| IFRS 13.93 | In addition, IFRS 13.93 establishes the minimum disclosure requirements for fair value measurements (and those based on fair value) that are recognised in the statement of financial position after initial recognition. The requirements vary depending on whether the fair value measurements are recurring or non-recurring and their categorisation within the fair value hierarchy (i.e., Level 1, 2 or 3). In order to determine the appropriate categorisation of a fair value measurement (as a whole) within the hierarchy, an entity determines the categorisation of the inputs used to measure fair value and categorisation of the fair value measurement (as a whole) (i) Categorisation of the inputs in the fair value hierarchy: IFRS 13's fair value hierarchy categorises inputs to valuation techniques into the following levels, based on their observability: Level 1 inputs: Quoted prices (that are unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date Level 2 inputs: Inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly Level 3 inputs: Unobservable inputs for the asset or liability (ii) Categorisation of the fair value measurement (as a whole) in the fair value hierarchy: A fair value measurement (as a whole) is categorised within the fair value hierarchy, based on the lowest level input that is significant to the entire measurement (Level 1 inputs being the highest and Level 3 inputs, the lowest). For measures based on fair value (such as fair value less costs to sell), this determination does not consider the 'costs to sell'. When measured based on quoted prices in an active market (that are unadjusted) for identical assets or liabilities, fair value measurement is categorised within Level 1. When measured using valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable, the fair value measurement as a whole is categorised within Level 2. When measured using valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable, the fair value measurement as a whole is categorised within Level 3. | | | | |
| IFRS 13.App. A | | | | | |
| IFRS 13.73 IFRS 13.75 | | | | | |
| Accounting policies | | | | | |
| 276 | IFRS 13.95 IFRS 13.93(c) | Does the entity disclose its policy for determining when transfers between levels of the fair value hierarchy are deemed to have occurred | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | IFRS 13.93(e) (iv) | IFRS 13.95 requires that an entity determine (and consistently follow) its policy for determining when transfers between levels in the fair value hierarchy are deemed to have occurred. The policy for the timing of recognising transfers is required to be the same for transfers into and out of levels. Examples of such policies include: (a) The date of the event, or change in circumstances, that caused the transfer (b) The beginning of the reporting period (c) The end of the reporting period | | | |
| 277 | IFRS 13.96 IFRS 13.48 IFRS 13.51 | If an entity makes an accounting policy decision to use the exception in IFRS 13.48, does the entity disclose that policy, including its policy for allocating bid-ask spread adjustments and credit adjustments | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| | | Disclosure made | | | Comments |
|---|--|--|--------------------------|--------------------------|--------------------------|
| | | Yes | No | N/A | |
| IFRS 13.48-52 | <p>If an entity that holds a group of financial assets and financial liabilities is exposed to market risks (as defined in IFRS 7) and to the credit risk (as defined in IFRS 7) of each of the counterparties and manages that group of assets and liabilities on the basis of its net exposure, IFRS 13.48 permits the use of a measurement exception for measuring fair value, provided the criteria set out in IFRS 13.49 are met. Under this exception, an entity measures the fair value of the group of financial assets and liabilities consistently with how market participants would price the net risk exposure at the measurement date. Please note that the exception does not affect financial statement presentation requirements. In addition, the reference to financial assets and financial liabilities in IFRS13.48 to 51 should be read as applying to all contracts within the scope of, and accounted for, under IFRS 9, regardless of whether they meet the definitions of financial assets or financial liabilities in IAS 32.</p> | | | | |
| Class of assets and liabilities | | | | | |
| 278 | IFRS 13.94 | Does the entity classify assets and liabilities under the scope of IFRS 13 based on both: | | | |
| | | a. The nature, characteristics and risks of the asset or liability | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. The level of the fair value hierarchy within which the fair value measurement is categorised | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| IFRS 13.94 | <p>The number of classes of assets and liabilities may need to be greater for fair value measurements categorised within Level 3 because those measurements have a greater degree of uncertainty and subjectivity. Determining the appropriate classes of assets and liabilities requires judgement and often may require more disaggregation than the line items presented in the statement of financial position. Note: If another IFRS specifies the class for an asset or liability, an entity may use that class when providing the disclosures required by IFRS 13, provided that class meets IFRS 13's requirements for determining classes.</p> | | | | |
| 279 | IFRS 13.94 | Does the entity provide sufficient information to permit reconciliation between the classes of assets and liabilities and the line items presented in the statement of financial position | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Fair value disclosures | | | | | |
| General | | | | | |
| 280 | IFRS 13.99 | Does the entity present the quantitative disclosures required by IFRS 13 in tabular format, unless another format is more appropriate | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 281 | IFRS 13.98 | For a liability measured at fair value and issued with an inseparable third-party credit enhancement, does the entity disclose the existence of that credit enhancement and whether it is reflected in the fair value measurement of the liability | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Assets and liabilities not measured at fair value, but for which fair value is disclosed | | | | | |
| 282 | IFRS 13.97 | For each class of assets and liabilities not measured at fair value in the statement of financial position, but for which fair value is disclosed, does the entity disclose: | | | |
| IFRS 13.93(b) | a. | The level of fair value hierarchy within which the fair value measurement(s) are categorised in their entirety | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| IFRS 13.93(d) | b. | For fair value measurement(s) categorised within Levels 2 and 3 of the fair value hierarchy: | | | |
| | | ▶ A description of the valuation technique(s) and the inputs used in the measurement | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ If there has been a change in valuation technique, that change and the reason(s) for making it | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| IFRS 13.93(i) | c. | If the highest and best use of a non-financial asset differs from its current use, that fact and why the non-financial asset is being used in a manner that differs from its highest and best use | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Recurring fair value measurements of assets and liabilities | | | | | |
| IFRS 13.93(a) | <p>Recurring fair value measurements of assets or liabilities are those that other IFRSs require or permit in the statement of financial position at the end of each reporting period. Non-recurring fair value measurements of assets or liabilities are those that other IFRSs require or permit in the statement of financial position in particular circumstances (e.g., when an</p> | | | | |

| | | Disclosure made | | | Comments | | |
|--|--------------------------|---|---|--------------------------|--------------------------|--|--|
| | | Yes | No | N/A | | | |
| 283 | IFRS 13.93 | entity measures an asset held for sale at fair value less costs to sell in accordance with IFRS 5 because the asset's fair value less costs to sell is lower than its carrying amount). | | | | | |
| | | For each class of assets and liabilities that are measured at fair value on a recurring basis in the statement of financial position after initial recognition, does the entity disclose: | | | | | |
| | | a. The fair value measurement at the end of the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| | | b. The level of the fair value hierarchy within which the fair value measurements are categorised in their entirety (Level 1, 2 or 3) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| | | c. For assets and liabilities held at the end of the reporting period, the amount of any transfers between Level 1 and Level 2, separately disclosing transfers into each level from transfers out of each level, and the reasons for those transfers | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| | | d. For fair value measurements categorised within Level 2 and Level 3 of the hierarchy: | | | | | |
| | | ▶ A description of the valuation technique(s) and the inputs used in the measurement | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| | | ▶ If there has been a change in valuation technique, that change and the reason(s) for making it | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| | | ▶ For fair value measurements categorised within Level 3 of the fair value hierarchy, quantitative information about the significant unobservable inputs used in the fair value measurement | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| | | IFRS 13.93(d) | An entity is not required to create quantitative information to comply with this disclosure requirement if significant unobservable inputs are not developed by the entity when measuring fair value (e.g., when an entity uses prices from prior transactions or third-party pricing information without adjustment). However, an entity cannot ignore quantitative unobservable inputs that are significant to the fair value measurement and are reasonably available to the entity. | | | | |
| | | e. For fair value measurements categorised within Level 3 of the fair value hierarchy, a reconciliation from the opening balances to the closing balances disclosing separately changes during the period attributable to the following: | | | | | |
| | | ▶ Total gains and losses recognised during the period in profit or loss, and the line item(s) in profit or loss in which those gains or losses are recognised | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| ▶ Total gains and losses recognised during the period in other comprehensive income, and the line item(s) in other comprehensive income in which those gains or losses are recognised | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | |
| ▶ Purchases, sales, issues and settlements (each disclosed separately) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | |
| ▶ The amounts of any transfers into and out of Level 3 of the fair value hierarchy, separately disclosing transfers into Level 3 from transfers out of Level 3, and the reasons for those transfers | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | |
| f. For total gains and losses recognised during the period in profit or loss in accordance with IFRS 13.93(e)(i) (see e. above), the amount that is attributable to the change in unrealised gains or losses relating to those assets and liabilities held at the end of the period, and the line item(s) in profit or loss in which those unrealised gains or losses are recognised | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | |
| g. For fair value measurements categorised within Level 3 of the fair value hierarchy, a description of the valuation processes used by the entity (including, for example, how an entity decides its valuation policies and procedures and analyses changes in fair value measurements from period to period) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | |
| h. For fair value measurements categorised within Level 3 of the fair value hierarchy: | | | | | | | |
| ▶ A narrative description of the sensitivity if a change in an unobservable input (including at a minimum those unobservable inputs disclosed in accordance with IFRS 13.93(d), see d. above) to a different amount | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | |

| | | Disclosure made | | | Comments |
|--------------------|------------|---|--------------------------|--------------------------|--------------------------|
| | | Yes | No | N/A | |
| | | might result in a significantly higher or lower fair value measurement | | | |
| | | ▶ If there are interrelationships between significant unobservable inputs and other unobservable inputs used in the fair value measurement, a narrative description of those interrelationships and of how they might magnify or mitigate the effect of changes in the unobservable inputs on the fair value measurement | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ For financial assets and financial liabilities, if changing one or more of the unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, that fact, the effect of those changes and how the effect of a change was calculated | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| IFRS 13.93(h) | | For the sensitivity analysis for financial assets and financial liabilities, significance is judged with respect to profit or loss, and total assets or total liabilities, or, when changes in fair value are recognised in other comprehensive income, total equity. | | | |
| | | i. If the highest and best use of a non-financial asset differs from its current use, that fact and why the non-financial asset is being used in a manner that differs from its highest and best use | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| IFRS 13 Appendix A | | The highest and best use of a non-financial asset is the use by market participants that would maximise the value of the asset or the group of assets and liabilities (e.g., a business) within which the asset would be used. | | | |
| | | Non-recurring fair value measurements of assets and liabilities | | | |
| IFRS 13.93(a) | | Non-recurring fair value measurements of assets or liabilities are those that other IFRSs require or permit in the statement of financial position in particular circumstances (e.g., when an entity measures an asset held for sale at fair value less costs to sell in accordance with IFRS 5 because the asset's fair value less costs to sell is lower than its carrying amount). | | | |
| 284 | IFRS 13.93 | Does the entity disclose for assets and liabilities that are measured at fair value on a non-recurring basis in the statement of financial position after initial recognition: | | | |
| | | a. The fair value measurement at the end of the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. The reasons for the fair value measurement | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. The level of the fair value hierarchy within which the fair value measurements are categorised in their entirety (Level 1, 2 or 3) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | d. For fair value measurements categorised within Level 2 and Level 3 of the hierarchy: | | | |
| | | ▶ A description of the valuation technique(s) and the inputs used in the measurement | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ If there has been a change in valuation technique, that change and the reason(s) for making it | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ For fair value measurements categorised within Level 3 of the fair value hierarchy, quantitative information about the significant unobservable inputs used in the fair value measurement | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| IFRS 13.93(d) | | An entity is not required to create quantitative information to comply with this disclosure requirement if significant unobservable inputs are not developed by the entity when measuring fair value (e.g., when an entity uses prices from prior transactions or third-party pricing information without adjustment). However, an entity cannot ignore quantitative unobservable inputs that are significant to the fair value measurement and are reasonably available to the entity. | | | |
| | | e. For fair value measurements categorised within Level 3 of the fair value hierarchy, a description of the valuation processes used by the entity (including, for example, how an entity decides its valuation policies and procedures and analyses changes in fair value measurements from period to period) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| | | | Disclosure made | | | Comments |
|-----|----------------------|---|--------------------------|--------------------------|--------------------------|----------|
| | | | Yes | No | N/A | |
| | | f. If the highest and best use of a non-financial asset differs from its current use, that fact and why the non-financial asset is being used in a manner that differs from its highest and best use | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Financial guarantee contracts | | | | |
| | IFRS 9 Appendix A | A financial guarantee contract is defined as a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument. | | | | |
| 285 | IAS 1.117 | Does the entity disclose its accounting policy for financial guarantee contracts | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 286 | IFRS 7.39 | Does the entity disclose a maturity analysis for non-derivative financial liabilities (including issued financial guarantee contracts) that shows the remaining contractual maturities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 7.B11C(c) | For issued financial guarantee contracts the maximum amount of the guarantee is allocated to the earliest period in which the guarantee could be called. | | | | |
| 287 | IFRS 7.B10(c) | Does the entity disclose maximum credit risk exposure relating to financial guarantee contracts at the maximum amount the entity could have to pay if the guarantee is called on (which may be significantly greater than the amount recognised as a liability) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Financial Instruments | | | | |
| | | Items in this section set out the disclosure requirements if the entity adopts IFRS 9 <i>Financial Instruments</i> (2014). | | | | |
| | IFRS 9.7.2.16 | If an entity prepares interim financial reports in accordance with IAS 34, it need not apply the requirements in IFRS 9 to interim periods prior to the date of initial application if it is impracticable (as defined in IAS 8). | | | | |
| | | Financial instruments | | | | |
| 288 | IFRS 7.6 | If disclosures are required by class of financial instrument, does the entity: | | | | |
| | | a. Group financial instruments into classes that are appropriate to the nature of the information disclosed and that take into account the characteristics of those financial instruments | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Provide sufficient information to permit reconciliation to the relevant items in the statement of financial position | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 7.B1 - B3 | IFRS 7.6 requires the entity to group financial instruments into classes that are appropriate to the nature of the information disclosed and that take into account the characteristics of those financial instruments. These classes are determined by the entity and, as such, are distinct from the categories of financial instruments specified in IFRS 9. In determining classes of financial instruments, an entity, at minimum: a. Distinguishes between instruments measured at amortised cost from those measured at fair value b. Treats as a separate class or classes those financial instruments outside the scope of this IFRS The entity decides how much detail it provides to satisfy the requirements, how much emphasis it places on different aspects of the requirements, and how it aggregates information to display the overall picture without combining information with different characteristics, in the light of its circumstances. It is necessary to balance between excessive detail and obscuring important information as a result of too much aggregation. For example, an entity must not obscure important information by including it among a large amount of insignificant detail. Similarly, an entity must not aggregate information so that it obscures important differences between individual transactions or associated risks. | | | | |
| 289 | IFRS 7.7 | Does the entity disclose information that enables users of its financial statements to evaluate the significance of financial instruments to its financial position and performance | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | | Disclosure made | | | Comments |
|-----|--|---|--------------------------|--------------------------|--------------------------|----------|
| | | | Yes | No | N/A | |
| 290 | IFRS 7.8 IFRS 9.4.1.1-4.1.5 IFRS 9.4.2.1-4.2.2 IFRS 9.6.7.1 | Does the entity disclose, either in the statement of financial position or in the notes, the carrying amounts of each of the following: a. Financial assets measured at fair value through profit or loss, showing separately: ▶ Those designated as such upon initial recognition or subsequently in accordance with IFRS 9.6.7.1 ▶ Those mandatorily measured at fair value through profit or loss in accordance with IFRS 9 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | IFRS 9.3.3.5 | ▶ Those measured as such in accordance with the election in IFRS 9.3.3.5, if the entity adopts IFRS 17 early | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | IAS 32.33A | ▶ Those measured as such in accordance with the election in IAS 32.33A, if the entity adopts IFRS 17 early | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Financial liabilities at fair value through profit or loss, showing separately: IFRS 9.6.7.1 ▶ Those designated as such upon initial recognition or subsequently in accordance with IFRS 9.6.7.1 ▶ Those that meet the definition of held for trading in IFRS 9 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. Financial assets measured at amortised cost | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. Financial liabilities measured at amortised cost | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. Financial assets measured at fair value through other comprehensive income, showing separately: IFRS 9.4.1.2A ▶ Financial assets that are measured at fair value through other comprehensive income in accordance with IFRS 9.4.1.2A | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 9.5.7.5 | ▶ Investments in equity instruments designated as such upon initial recognition in accordance with IFRS 9.5.7.5 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Financial assets or financial liabilities at fair value through profit or loss | | | | |
| 291 | IFRS 7.9 | If the entity has designated a financial asset (or group of financial assets) as measured at fair value through profit or loss that would otherwise be measured at fair value through other comprehensive income or amortised cost, does it disclose: | | | | |
| | IFRS 7.36(a) | a. The maximum exposure to credit risk (see IFRS 7.36(a)) of the financial asset (or group of financial assets) at the end of the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 7.36(b) | b. The amount by which any related credit derivatives or similar instruments mitigate that maximum exposure to credit risk (see IFRS 7.36(b)) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The amount of change, during the period and cumulatively, in the fair value of the financial asset (or group of financial assets) that is attributable to changes in the credit risk of the financial asset determined either: ▶ As the change in its fair value that is not attributable to changes in market conditions that give rise to market risk | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Or ▶ Using an alternative method that the entity believes more faithfully represents the change in its fair value that is attributable to changes in credit risk of the asset | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 7.9 | Changes in market conditions that give rise to market risk include changes in an interest rate, commodity price, foreign exchange rate or index of prices or rates. | | | | |
| | | d. The amount of the change in the fair value of any related credit derivatives or similar instruments that has occurred during the reporting period and cumulatively since the financial asset was designated | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 292 | IFRS 7.10 IFRS 9.4.2.2 IFRS 9.5.7.7 | If the entity (a) has designated a financial liability as at fair value through profit or loss in accordance with IFRS 9.4.2.2 and (b) is required to present the effects of changes in that liability's credit risk in other comprehensive income (see IFRS 9.5.7.7) does it disclose: | | | | |

| | | Disclosure made | | | Comments | |
|-----|--|--|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | |
| | IFRS 9.B5.7.13 - B5.7.20 | a. The amount of change, cumulatively, in the fair value of the financial liability that is attributable to changes in the credit risk of that liability | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The difference between the financial liability's carrying amount and the amount the entity would be contractually required to pay at maturity to the holder of the obligation | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. Any transfers of the cumulative gain or loss within equity during the reporting period, including the reason for such transfers | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. If a liability is derecognised during the reporting period, the amount (if any) presented in other comprehensive income that was realised at derecognition | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 9.5.7.7 | An entity presents a gain or loss on a financial liability designated at fair value through profit or loss, as follows: | | | | |
| | IFRS 9.B5.7.13 - B5.7.20 | a. The change in the fair value of the financial liability that is attributable to changes in the credit risk of that liability is presented in other comprehensive income | | | | |
| | IFRS 9.B5.7.5-7, 10-12 | b. The remaining amount of change in the fair value of the liability is presented in profit or loss | | | | |
| | IFRS 9.5.7.8 | unless the treatment of the effects of changes in the liability's credit risk described in (a) would create or enlarge an accounting mismatch in profit or loss. If these requirements were to create or enlarge an accounting mismatch in profit or loss, an entity must present all gains and losses on that liability (including the effects of changes in the credit risk of that liability) in profit or loss. | | | | |
| 293 | IFRS 7.10A IFRS 9.4.2.2 IFRS 9.5.7.7 IFRS 9.5.7.8 | If the entity (a) has designated a financial liability as at fair value through profit or loss in accordance with IFRS 9.4.2.2 and (b) is required to present all changes in the fair value of that liability (including the effects of changes in the credit risk of the liability) in profit or loss (see IFRS 9.5.7.7-8) does it disclose: | | | | |
| | IFRS 9.B5.7.13 - B5.7.20 | a. The amount of change, during the period and cumulatively, in the fair value of the financial liability that is attributable to changes in the credit risk of that liability | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The difference between the financial liability's carrying amount and the amount the entity would be contractually required to pay at maturity to the holder of the obligation | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 294 | IFRS 7.11 | Does the entity disclose: | | | | |
| | IFRS 9.5.7.7 (a) | a. A detailed description of the methods used to comply with the requirements in IFRS 7.9(c), 10(a) and 10A(a) and IFRS 9.5.7.7(a), including an explanation of why the method is appropriate | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. If the entity believes that the disclosure it has given, either in the statement of financial position or in the notes, to comply with the requirements in IFRS 7.9(c), 10(a) and 10A(a) or IFRS 9.5.7.7(a) does not faithfully represent the change in the fair value of the financial asset or financial liability attributable to changes in its credit risk: | | | | |
| | | ▶ The reasons for reaching this conclusion | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ The factors the entity believes are relevant | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 9. B5.7.7 IFRS 9. B5.7.8 | c. A detailed description of the methodology or methodologies used to determine whether presenting the effects of changes in a liability's credit risk in other comprehensive income would create or enlarge an accounting mismatch in profit or loss | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 9. B5.7.6 | d. If the entity is required to present the effects of changes in a liability's credit risk in profit or loss (to comply with c. above), the disclosure must include a detailed description of the economic relationship described in IFRS 9.B5.7.6 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Investments in equity instruments designated at fair value through other comprehensive income | | | | |
| 295 | IFRS 7.11A IFRS 9.5.7.5 | If an entity designated investments in equity instruments to be measured at fair value through other comprehensive income, as permitted by IFRS 9.5.7.5, does it disclose: | | | | |
| | | a. Which investments in equity instruments have been designated to be measured at fair value through other comprehensive income | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments | |
|-----|----------------------------|---|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | |
| | | b. The reasons for using this presentation alternative | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The fair value of each such investment at the end of the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. Dividends recognised during the period, showing separately: | | | | |
| | | ▶ Those related to investments derecognised during the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Those related to investments held at the end of the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. Any transfers of the cumulative gain or loss within equity during the reporting period and the reason for such transfers | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 296 | IFRS 7.11B | If an entity derecognises investments in equity instruments measured at fair value through other comprehensive income during the reporting period, does it disclose: | | | | |
| | | a. The reasons for disposing of the investments | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The fair value of the investments at the date of derecognition | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The cumulative gain or loss on disposal | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Reclassification | | | | |
| 297 | IFRS 7.12B IFRS 9.4.4.1 | If the entity, in the current or previous reporting periods, has reclassified any financial assets in accordance with paragraph 4.4.1 of IFRS 9, for each such event, does the entity disclose: | | | | |
| | | a. The date of reclassification | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. A detailed explanation of the change in business model and a qualitative description of its effect on the entity's financial statements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The amount reclassified into and out of each category | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 1.82(ca) | d. For any financial assets reclassified out of the amortised cost measurement category so that they are measured at fair value through profit or loss, any gain or loss arising from a difference between the previous amortised cost of the financial asset and its fair value at the reclassification date | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 1.82(cb) | e. For any financial asset is reclassified out of the fair value through other comprehensive income measurement category so that it is measured at fair value through profit or loss, any cumulative gain or loss previously recognised in other comprehensive income that is reclassified to profit or loss | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 298 | IFRS 7.12C IFRS 9.4.4.1 | For each reporting period following reclassification until derecognition of assets reclassified out of the fair value through profit or loss category so that they are measured at amortised cost or fair value through other comprehensive income in accordance with IFRS 9.4.4.1, does the entity disclose: | | | | |
| | | a. The effective interest rate determined on the date of reclassification | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The interest revenue recognised | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 299 | IFRS 7.12D | If, since its last annual reporting date, the entity has reclassified financial assets out of the fair value through other comprehensive income category so that they are measured at amortised cost or out of the fair value through profit or loss category so that they are measured at amortised cost or fair value through other comprehensive income, does it disclose: | | | | |
| | | a. The fair value of the financial assets at the end of the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The fair value gain or loss that would have been recognised in profit or loss or other comprehensive income during the reporting period if the financial assets had not been reclassified | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 300 | IFRS 7.42N | If an entity treats the fair value of a financial asset or financial liability as its amortised cost at the date of initial application of IFRS 9, does the entity make the disclosures in IFRS 7.42N for each reporting period until derecognition | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments | | | | |
|---|---------------------------------------|--|--------------------------|--------------------------|--------------------------|--|--|--|--|
| | | Yes | No | N/A | | | | | |
| Transfers of financial assets | | | | | | | | | |
| 301 | IFRS 7.42A | Does the entity present the disclosures required by IFRS 7.42B-42H in a single note in its financial statements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | |
| 302 | IFRS 7.42B | Does the entity disclose information that enables users of its financial statements: | | | | | | | |
| | | a. To understand the relationship between transferred financial assets that are not derecognised in their entirety and the associated liabilities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | |
| | | b. To evaluate the nature of, and risks associated with, the entity's continuing involvement in derecognised financial assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | |
| | IFRS 7.42A | <p>The disclosures required by IFRS 7.42B-42H relating to transferred financial assets supplement the other disclosure requirements of IFRS 7. The entity provides these disclosures for all transferred financial assets that are not derecognised and for any continuing involvement in a transferred asset, existing at the reporting date, irrespective of when the related transfer transaction occurred.</p> <p>For these disclosures, an entity transfers all or part of a financial asset (the transferred financial asset), if it either:</p> <p>a Transfers the contractual rights to receive the cash flows of that financial asset</p> <p>Or</p> <p>b. Retains the contractual rights to receive the cash flows of that financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients in an arrangement (commonly referred to as a 'pass-through arrangement')</p> <p>Note: the meaning of 'transfer' in IFRS 7 differs from that in IFRS 9 with respect to pass-through arrangements. In particular, for pass-through arrangements to qualify as transfers under IFRS 9, all three conditions in IFRS 9.3.2.5 (commonly referred to as the pass-through conditions) need to be met. In contrast, pass-through conditions need not be met for pass-through arrangements to be within the scope of IFRS 7. Accordingly, an arrangement whereby a reporting entity (including any consolidated structured entity) issues notes payable to investors that are contractually referenced to specified assets, and are non-recourse to the group, falls within the scope of these disclosure requirements, irrespective of whether such an arrangement meets all the IFRS 9 pass-through conditions.</p> | | | | | | | |
| Transferred financial assets that are not derecognised in their entirety | | | | | | | | | |
| 303 | IFRS 7.42D | To meet the objectives in IFRS 7.42B(a) above, does the entity disclose for each class of transferred financial assets that are not derecognised in their entirety: | | | | | | | |
| | | a. The nature of the transferred assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | |
| | | b. The nature of the risks and rewards of ownership to which the entity remains exposed | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | |
| | | c. A description of the nature of the relationship between the transferred assets and the associated liabilities, including any restrictions arising from the transfer on the entity's use of the transferred assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | |
| | | d. When the counterparty (counterparties) to the associated liabilities has (have) recourse only to the transferred assets, a schedule that sets out: | | | | | | | |
| | | ▶ The fair value of the transferred assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | |
| | | ▶ The fair value of the associated liabilities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | |
| | | ▶ The net position | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | |
| | | e. When the entity continues to recognise all of the transferred assets, the carrying amounts of the transferred assets and the associated liabilities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | |
| | IFRS 9.3.2.6(c) (ii) IFRS 9.3.2.16 | f. When the entity continues to recognise the assets to the extent of its continuing involvement: | | | | | | | |
| | | ▶ The total carrying amount of the original assets before the transfer | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | |

| | | Disclosure made | | | Comments | |
|---|---|--|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | |
| | | <ul style="list-style-type: none"> ▶ The carrying amount of the assets that the entity continues to recognise ▶ The carrying amount of the associated liabilities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| IFRS 7.B32 | | These disclosures are required at each reporting date at which the entity continues to recognise the transferred financial asset, regardless of when the transfer occurred. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Transferred financial assets that are derecognised in their entirety | | | | |
| IFRS 7.42C | | For the purpose of applying the disclosure requirements of IFRS 7.42E-42H, an entity has continuing involvement in a transferred financial asset if, as part of the transfer, the entity retains any of the contractual rights or obligations inherent in the transferred financial asset or obtains any new contractual rights or obligations relating to the transferred financial asset. The following do not constitute continuing involvement: <ul style="list-style-type: none"> a. Normal representations and warranties relating to fraudulent transfer and concepts of reasonableness, good faith and fair dealings that could invalidate a transfer as a result of legal action b. Forward, option and other contracts to reacquire the transferred financial asset for which the contract price (or exercise price) is the fair value of the transferred financial asset c. An arrangement whereby an entity retains the contractual rights to receive the cash flows of a financial asset, but assumes a contractual obligation to pay the cash flows to one or more entities and the conditions in IFRS 9.3.2.5(a)-(c) are met | | | | |
| IFRS 7.B29 IFRS 7.B30 IFRS 7.B30A IFRS 7.B31 IFRS 7.B33 | | The assessment of continuing involvement in a transferred financial asset for the purpose of the disclosure requirements of IFRS 7.42E-42H is made at the level of the reporting entity. IFRS 7.42E-42H requires qualitative and quantitative disclosures for each type of continuing involvement in derecognised financial assets. An entity aggregates its continuing involvement into types that are representative of its exposure to risks. For example, by type of financial instrument (e.g., guarantees or call options) or by type of transfer (e.g., factoring of receivables, securitisations and secured lending). | | | | |
| 304 | IFRS 7.42E IFRS 9.3.2.6 (a) IFRS 9.3.2.6(c) (i) | To meet the objectives in IFRS 7.42B(b), when the entity derecognises transferred financial assets in their entirety, but has continuing involvement in them, does the entity disclose for each type of continuing involvement at the reporting date: <ul style="list-style-type: none"> a. The carrying amount of the assets and liabilities that are recognised in the entity's statement of financial position and represent the entity's continuing involvement in the derecognised financial assets, and the line items in which those assets and liabilities are recognised b. The fair value of the assets and liabilities that represent the entity's continuing involvement in the derecognised financial assets c. The amount that best represents the entity's maximum exposure to loss from its continuing involvement in the derecognised financial assets, and how the maximum exposure to loss is determined d. The undiscounted cash outflows that would or may be required to repurchase the derecognised financial assets or other amounts payable to the transferee for the transferred assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Examples of cash outflows to repurchase the derecognised financial assets include the strike price in an option agreement or the repurchase price in a repurchase agreement. If the cash outflow is variable, then the amounts disclosed are based on the conditions that exist at each reporting date. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments |
|------------|---|--|--------------------------|--------------------------|----------|
| | | Yes | No | N/A | |
| IFRS 7.B34 | e. A maturity analysis of the undiscounted cash outflows that would or may be required to repurchase the derecognised financial assets or other amounts payable to the transferee in respect of the transferred assets, showing the remaining contractual maturities of the entity's continuing involvement | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| IFRS 7.B34 | The maturity analysis should distinguish cash flows that are required to be paid (e.g., forward contracts), cash flows that the entity may be required to pay (e.g., written put options) and cash flows that the entity might choose to pay (e.g., purchased call options). | | | | |
| IFRS 7.B35 | The entity uses its judgement to determine an appropriate number of time bands in preparing the maturity analysis. | | | | |
| IFRS 7.B36 | If there is a range of possible maturities, the cash flows are included on the basis of the earliest date on which the entity can be required or is permitted to pay. | | | | |
| IFRS 7.B37 | f. Qualitative information that explains and supports the quantitative disclosures in (a)-(e), that includes a description of: <ul style="list-style-type: none"> ▶ The derecognised financial assets and the nature and purpose of the continuing involvement retained after transferring those assets ▶ The risks to which an entity is exposed, including: <ul style="list-style-type: none"> ▶ A description of how the entity manages the risk inherent in its continuing involvement in the derecognised financial assets ▶ Whether the entity is required to bear losses before other parties, and the ranking and amounts of losses borne by parties whose interests rank lower than the entity's interest in the asset (i.e., its continuing involvement in the asset) ▶ A description of any triggers associated with obligations to provide financial support or to repurchase a transferred financial asset | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| IFRS 7.42F | An entity may aggregate the information required by IFRS 7.42E above for a particular asset if the entity has more than one type of continuing involvement in that derecognised financial asset, and report it under one type of continuing involvement. | | | | |
| 305 | IFRS 7.42G | Does the entity disclose, for each reporting period for which a statement of comprehensive income is presented, for each type of continuing involvement: | | | |
| IFRS 7.B38 | a. The gain or loss recognised at the date of transfer of the assets, including: <ul style="list-style-type: none"> ▶ Whether that gain or loss on derecognition arose because the fair values of the components of the previously recognised asset (i.e., the interest in the asset derecognised and the interest retained by the entity) were different from the fair value of the previously recognised asset as a whole ▶ If that gain or loss on derecognition arose because the fair values of the components of the previously recognised asset were different from the fair value of the previously recognised asset as a whole, whether the fair value measurements included significant inputs that were not based on observable market data | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | b. Income and expenses recognised, both in the reporting period and cumulatively, from the entity's continuing involvement (for example, fair value changes in derivative instruments) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | c. If the total amount of proceeds from transfer activity (that qualifies for derecognition) in a reporting period is not evenly distributed throughout the reporting period (for example, if a substantial proportion of the total amount of transfer activity takes place in the closing days of a reporting period): <ul style="list-style-type: none"> ▶ When the greatest transfer activity took place within that reporting period (for example, the last five days before the end of the reporting period) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | | Disclosure made | | | Comments |
|-----|-----------------------------------|--|--------------------------|--------------------------|--------------------------|----------|
| | | | Yes | No | N/A | |
| | | <ul style="list-style-type: none"> ▶ The amount recognised (for example, related gains or losses) from transfer activity in that part of the reporting period ▶ The total amount of proceeds from transfer activity in that part of the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Supplementary information | | | | |
| 306 | IFRS 7.42H IFRS 7.B39 | Does the entity disclose any additional information that it considers necessary to meet the disclosure objectives of IFRS 7.42B above | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Collateral | | | | |
| 307 | IFRS 7.14 IFRS 9.3.2.23 (a) | Does the entity disclose: <ul style="list-style-type: none"> a. The carrying amount of financial assets pledged as collateral for liabilities or contingent liabilities, including amounts reclassified in accordance with IFRS 9.3.2.23(a) b. The terms and conditions relating to the pledge | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 9.3.2.23 (a) | <p>If a transferor provides non-cash collateral (such as debt or equity instruments) to the transferee, the accounting for the collateral by the transferor and the transferee depends on whether the transferee has the right to sell or repledge the collateral and whether the transferor has defaulted. If the transferee has the right by contract or custom to sell or repledge the collateral, then the transferor reclassifies that asset in its statement of financial position (for example, as a loaned asset, pledged equity instrument or repurchase receivable) separately from other assets.</p> <p>Some transactions involving the provision of non-cash financial collateral may be considered transfers that fall within the scope of IFRS 7.42D (e.g., non-cash collateral transferred in a repo). This would normally be the case when: (a) the transferee's rights to control the asset are not conditional on the transferor's default. This is often evidenced by the transfer of legal ownership and/or the transferee's ability to re-sell or re-pledge the financial asset; or (b) when the arrangement is considered a pass-through arrangement.</p> <p>Collateral pledged or received subject to a netting arrangement would also fall within the scope of the offsetting disclosures irrespective of whether or not the collateral meets the offsetting criteria.</p> | | | | |
| 308 | IFRS 7.15 | <p>If the entity holds collateral (of financial or non-financial assets) and may sell or repledge the collateral in the absence of default by the owner of the collateral, does the entity disclose:</p> <ul style="list-style-type: none"> a. The fair value of the collateral held b. The fair value of any such collateral sold or repledged, and whether the entity has an obligation to return it c. The terms and conditions associated with its use of this collateral | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Allowance account for credit losses | | | | |
| 309 | IFRS 7.16A | Does the entity disclose the loss allowance for a debt instrument measured at fair value through other comprehensive income in the notes to the financial statements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 7.16A | The carrying amount of financial assets measured at fair value through other comprehensive income in accordance with IFRS 9.4.1.2A is not reduced by a loss allowance and an entity should not present the loss allowance separately in the statement of financial position as a reduction of the carrying amount of the financial asset. | | | | |
| | | Compound financial instruments with multiple embedded derivatives | | | | |
| 310 | IFRS 7.17 | If the entity issued an instrument that contains both a liability and an equity component and the instrument has multiple embedded derivatives whose values are interdependent (such as a callable convertible debt instrument), does the entity disclose the existence of those features | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments |
|---|------------------------------|---|--------------------------|--------------------------|--------------------------|
| | | Yes | No | N/A | |
| Defaults and breaches | | | | | |
| 311 | IFRS 7.18 | For loans payable recognised at the end of the reporting period, does the entity disclose: | | | |
| | | a. Details of any defaults during the period of principal, interest, sinking fund, or redemption terms of those loans payable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. The carrying amount of the loans payable in default at the end of the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. Whether the default was remedied, or the terms of the loans payable were renegotiated, before the financial statements were authorised for issue | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 312 | IFRS 7.19 | If, during the reporting period, there are breaches of loan agreement terms other than those described in IFRS 7.18, does the entity disclose the same information as required by IFRS 7.18 if those breaches permit the lender to demand accelerated repayment (unless the breaches were remedied, or the terms of the loan were renegotiated, on or before the end of the reporting period) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Statement of comprehensive income | | | | | |
| Items of income, expense, gains and losses | | | | | |
| 313 | IFRS 7.20(a) | Does the entity disclose the following items of income, expense, gains or losses, either in the statement of comprehensive income or in the notes: | | | |
| | | Net gains or net losses on: | | | |
| | | ▶ Financial assets or liabilities measured at fair value through profit or loss, showing separately: | | | |
| | | ▶ Net gains or net losses on financial assets or financial liabilities designated as such upon initial recognition, or subsequently in accordance with IFRS 9.6.7.1 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ Net gains or net losses on financial assets or financial liabilities that are mandatorily measured at fair value through profit or loss in accordance with IFRS 9 (e.g., financial liabilities that meet the definition of held for trading in IFRS 9) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ Financial liabilities designated as at fair value through profit or loss under the fair value option, showing separately: | | | |
| | | ▶ The amount of gain or loss recognised in other comprehensive income | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ The amount of gain or loss recognised in profit or loss | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ Financial assets measured at amortised cost | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ Financial liabilities measured at amortised cost | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ Investments in equity instruments designated at fair value through other comprehensive income in accordance with IFRS 9.5.7.5 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ Financial assets measured at fair value through other comprehensive income in accordance with IFRS 9.4.1.2A, showing separately the amount of gain or loss recognised in other comprehensive income during the period and the amount reclassified upon derecognition from accumulated other comprehensive income to profit or loss for the period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 314 | IFRS 7.20(b) | Does the entity disclose either in the statement of comprehensive income or in the notes (calculated using the effective interest method) for financial assets that are measured at amortised cost or that are measured at fair value through other comprehensive income in accordance with IFRS 9.4.1.2A (showing these amounts separately) or financial liabilities not at fair value through profit or loss: | | | |
| | | a. Total interest revenue | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. Total interest expense | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | IFRS 4.35(d) IFRS 7.20(b) | The entity discloses the total interest expense recognised in profit or loss, but does not need to calculate such interest expense using the effective interest method as required under IFRS 7.20(b) for financial instruments that contain a discretionary participation feature. | | | |
| 315 | IFRS 7.20(c) | Does the entity disclose either in the statement of comprehensive income or in the notes, the fee income | | | |

| | | | Disclosure made | | | Comments |
|-----|------------------------------|--|--------------------------|--------------------------|--------------------------|----------|
| | | | Yes | No | N/A | |
| | | and expense (other than amounts included in determining the effective interest rate) arising from: | | | | |
| | | a. Financial assets and financial liabilities that are not at fair value through profit or loss | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Trust and other fiduciary activities that result in the holding or investing of assets on behalf of individuals, trusts, retirement benefit plans and other institutions | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 316 | IFRS 7.20A | If the entity derecognised a financial asset measured at amortised cost, does it disclose: | | | | |
| | IAS 1.82(aa) | a. An analysis of the gain or loss recognised in the statement of profit or loss and other comprehensive income arising from the derecognition of those financial assets, showing separately gains and losses arising from derecognition | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The reasons for derecognising those financial assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Other disclosures | | | | |
| | | Accounting policies | | | | |
| 317 | IFRS 7.21 IAS 1.117 | Does the entity disclose its significant accounting policies comprising the measurement basis (or bases) used in preparing the financial statements and the other accounting policies that are relevant to an understanding of the financial statements in relation to financial instruments | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | | If the entity applies <i>Amendments to IAS 1 and IFRS Practice Statement 2 - Disclosure of Accounting Policies</i> , issued in February 2021, it shall disclose material accounting policy information instead of a summary of significant accounting policies. | | | | |
| 318 | IFRS 7.B5(a) | Does the entity disclose, for financial liabilities designated as at fair value through profit or loss: | | | | |
| | | a. The nature of the financial liabilities the entity has designated as at fair value through profit or loss | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The criteria for so designating such financial liabilities on initial recognition | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 9.4.2.2 | c. How the entity has satisfied the conditions in IFRS 9.4.2.2 for such designation | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 319 | IFRS 7.B5(aa) | For financial assets designated at fair value through profit or loss, does the entity disclose: | | | | |
| | | a. The nature of the financial assets the entity has designated as measured at fair value through profit or loss | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 9.4.1.5 | b. How the entity has satisfied the criteria in paragraph 4.1.5 of IFRS 9 for such designation | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 320 | | Does the entity disclose: | | | | |
| | IFRS 7.B5(c) | a. Whether regular way purchases and sales of financial assets are accounted for at trade date or at settlement date (IFRS 9.3.1.2) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 7.B5(e) IFRS 7.20(a) | b. How net gains or net losses on each category of financial instrument are determined, for example, whether the net gains or net losses on items at fair value through profit or loss include interest or dividend income | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 321 | IFRS 7.B5 IAS 1.122 | Does the entity disclose management's judgements for financial instruments that have the most significant effect on the financial statements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Hedge accounting | | | | |
| 322 | IFRS 7.21A | Does the entity apply the disclosure requirements in IFRS 7.21B-24F for those risk exposures that an entity hedges and for which it elects to apply hedge accounting. Hedge accounting disclosures must provide information about: | | | | |
| | | a. An entity's risk management strategy and how it is applied to manage risk (see IFRS 7.22A-C) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. How the entity's hedging activities may affect the amount, timing and uncertainty of its future cash flows (see IFRS 7.23A-F) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The effect that hedge accounting has had on the entity's statement of financial position, statement of comprehensive income and statement of changes in equity (see IFRS 7.24A-F) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments |
|------------|---|--|--------------------------|--------------------------|--------------------------|
| | | Yes | No | N/A | |
| IFRS 7.21B | An entity must present the required disclosures in a single note or separate section in its financial statements. However, an entity need not duplicate information that is already presented elsewhere, provided that it is incorporated by cross-reference from the financial statements to some other statement, such as a management commentary or risk report that is available to users of the financial statements on the same terms as the financial statements and at the same time. Without the information incorporated by cross-reference, the financial statements are incomplete. | | | | |
| IFRS 7.21D | To meet the objectives of paragraph 21A, an entity must (except as otherwise specified below) determine how much detail to disclose, how much emphasis to place on different aspects of the disclosure requirements, the appropriate level of aggregation or disaggregation, and whether users of financial statements need additional explanations to evaluate the quantitative information disclosed. However, an entity must use the same level of aggregation or disaggregation that it uses for the disclosure requirements of related information in IFRS 9 and IFRS 13. | | | | |
| IFRS 7.21C | When paragraphs 22A-24F require the entity to separate by risk category the information disclosed, the entity must determine each risk category on the basis of the risk exposures it decides to hedge and for which hedge accounting is applied. The entity must determine risk categories consistently for all hedge accounting disclosures. | | | | |
| 323 | IFRS 7.22A | Does the entity explain its risk management strategy for each risk category of risk exposures that it decides to hedge and for which hedge accounting is applied. This explanation should enable users of financial statements to evaluate (for example): | | | |
| | a. How each risk arises | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | b. How the entity manages each risk; this includes whether the entity hedges an item in its entirety for all risks or hedges a risk component (or components) of an item and why | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | c. The extent of risk exposures that the entity manages | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 324 | IFRS 7.22B | To meet the requirements in IFRS 7.22A, does the entity provide information that includes (but is not limited to) a description of: | | | |
| | a. The hedging instruments that are used (and how they are used) to hedge risk exposures | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | b. How the entity determines the economic relationship between the hedged item and the hedging instrument for the purpose of assessing hedge effectiveness | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | c. How the entity establishes the hedge ratio and what the sources of hedge ineffectiveness are | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 325 | IFRS 7.22C IFRS 9.6.3.7 | When an entity designates a specific risk component as a hedged item (see IFRS 9.6.3.7) does the entity provide, in addition to the disclosures required by IFRS 7. 22A and 22B, qualitative or quantitative information about: | | | |
| | a. How it determined the risk component that is designated as the hedged item (including a description of the nature of the relationship between the risk component and the item as a whole) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | b. How the risk component relates to the item in its entirety (e.g., the designated risk component historically covered on average 80% of the changes in fair value of the item as a whole) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 326 | IFRS 7.23A | Unless exempted by IFRS 7.23C, does the entity disclose, by risk category, quantitative information to allow users of its financial statements to evaluate the terms and conditions of hedging instruments and how they affect the amount, timing and uncertainty of future cash flows of the entity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 327 | IFRS 7.23B | To meet the requirement in IFRS 7.23A, does the entity provide a breakdown that discloses: | | | |
| | a. A profile of the timing of the nominal amount of the hedging instrument | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | b. If applicable, the average price or rate (e.g., strike or forward prices, etc.) of the hedging instrument | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | | Disclosure made | | | Comments |
|-----|-------------------|---|--------------------------|--------------------------|--------------------------|----------|
| | | | Yes | No | N/A | |
| 328 | IFRS 7.23C | In situations in which an entity frequently resets (i.e., discontinues and restarts) hedging relationships because both the hedging instrument and the hedged item frequently change (i.e., the entity uses a dynamic process in which both the exposure and the hedging instruments used to manage that exposure do not remain the same for long – such as in the example in IFRS 9.B6.5.24(b)) the entity is exempt from providing the disclosures required by IFRS 7.23A and 23B. In such a situation, does the entity disclose: | | | | |
| | | a. Information about the ultimate risk management strategy in relation to those hedging relationships | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. A description of how it reflects its risk management strategy by using hedge accounting and designating those particular hedging relationships | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. An indication of how frequently the hedging relationships are discontinued and restarted as part of the entity's process in relation to those hedging relationships | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 329 | IFRS 7.23D | Does the entity disclose by risk category a description of the sources of hedge ineffectiveness that are expected to affect the hedging relationship during its term | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 330 | IFRS 7.23E | If other sources of hedge ineffectiveness emerge in a hedging relationship, does the entity disclose those sources by risk category and explain the resulting hedge ineffectiveness | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 331 | IFRS 7.23F | For cash flow hedges, does the entity disclose a description of any forecast transaction for which hedge accounting had been used in the previous period, but which is no longer expected to occur | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 332 | IFRS 7.24A | Does the entity disclose, in a tabular format, the following amounts related to items designated as hedging instruments separately, by risk category, for each type of hedge (fair value hedge, cash flow hedge or hedge of a net investment in a foreign operation): | | | | |
| | | a. The carrying amount of the hedging instruments (financial assets separately from financial liabilities) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The line item in the statement of financial position that includes the hedging instrument | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The change in fair value of the hedging instrument used as the basis for recognising hedge ineffectiveness for the period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. The nominal amounts (including quantities such as tonnes or cubic metres) of the hedging instruments | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 333 | IFRS 7.24B(a) | Does the entity disclose, in a tabular format, the following amounts related to hedged items separately by risk category for fair value hedges: | | | | |
| | | a. The carrying amount of the hedged item recognised in the statement of financial position (presenting assets separately from liabilities) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The accumulated amount of fair value hedge adjustments on the hedged item included in the carrying amount of the hedged item recognised in the statement of financial position (presenting assets separately from liabilities) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The line item in the statement of financial position that includes the hedged item | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. The change in value of the hedged item used as the basis for recognising hedge ineffectiveness for the period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 9.6.5.10 | e. The accumulated amount of fair value hedge adjustments remaining in the statement of financial position for any hedged items that have ceased to be adjusted for hedging gains and losses in accordance with IFRS 9.6.5.10 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 334 | IFRS 7.24B(b) | Does the entity disclose, in a tabular format, the following amounts related to hedged items separately, by risk category, for cash flow hedges and hedges of a net investment in a foreign operation: | | | | |
| | IFRS 9.6.5.11 (c) | a. The change in value of the hedged item used as the basis for recognising hedge ineffectiveness for the period (i.e., for cash flow hedges the change in value used to determine the recognised hedge ineffectiveness in accordance with IFRS 9.6.5.11(c)) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | | Disclosure made | | | Comments |
|-----|-------------------|---|--------------------------|--------------------------|--------------------------|----------|
| | | | Yes | No | N/A | |
| | IFRS 9.6.5.11 | b. The balances in the cash flow hedge reserve and the foreign currency translation reserve for continuing hedges that are accounted for in accordance with IFRS 9.6.5.11 and 6.5.13(a) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 9.6.5.13 (a) | c. The balances remaining in the cash flow hedge reserve and the foreign currency translation reserve from any hedging relationships for which hedge accounting is no longer applied | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 335 | IFRS 7.24C(a) | Does the entity disclose, in a tabular format, the following amounts separately by risk category for fair value hedges: | | | | |
| | IFRS 9.5.7.5 | a. Hedge ineffectiveness - i.e., the difference between the hedging gains or losses of the hedging instrument and the hedged item – recognised in profit or loss (or other comprehensive income for hedges of an equity instrument for which an entity has elected to present changes in fair value in other comprehensive income in accordance with IFRS 9.5.7.5) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The line item in the statement of comprehensive income that includes the recognised hedge ineffectiveness | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 336 | IFRS 7.24C(b) | Does the entity disclose, in a tabular format, the following amounts separately, by risk category, for cash flow hedges and hedges of a net investment in a foreign operation: | | | | |
| | | a. Hedging gains or losses of the reporting period that were recognised in other comprehensive income | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Hedge ineffectiveness recognised in profit or loss | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The line item in the statement of comprehensive income that includes the recognised hedge ineffectiveness | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 1.92 | d. The amount reclassified from the cash flow hedge reserve or the foreign currency translation reserve into profit or loss as a reclassification adjustment (see IAS 1) (differentiating between amounts for which hedge accounting had previously been used, but for which the hedged future cash flows are no longer expected to occur, and amounts that have been transferred because the hedged item has affected profit or loss) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. The line item in the statement of comprehensive income that includes the reclassification adjustment (see IAS 1) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 9.6.6.4 | f. For hedges of net positions, the hedging gains or losses recognised in a separate line item in the statement of comprehensive income (see IFRS 9.6.6.4) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 337 | IFRS 7.24D | When the volume of hedging relationships to which the exemption in IFRS 7.23C applies is unrepresentative of normal volumes during the period (i.e., the volume at the reporting date does not reflect the volumes during the period) does the entity disclose that fact and the reason it believes the volumes are unrepresentative | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 338 | IFRS 7.24E | Does the entity provide a reconciliation of each component of equity and an analysis of other comprehensive income in accordance with IAS 1 that, taken together: | | | | |
| | IFRS 9.6.5.11 | a. Differentiates, at a minimum, between the amounts that relate to the disclosures in IFRS 7.24C(b)(i) and (b)(iv) as well as the amounts accounted for in accordance with IFRS 9.6.5.11(d)(i) and (d)(iii) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 9.6.5.15 | b. Differentiates between : ▶ The amounts associated with the time value of options that hedge transaction-related hedged items ▶ The amounts associated with the time value of options that hedge time-period related hedged items when an entity accounts for the time value of an option in accordance with IFRS 9.6.5.15 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 9.6.5.16 | c. Differentiates between the amounts associated with forward elements of forward contracts and the foreign currency basis spreads of financial instruments that hedge transaction-related hedged items, and the amounts associated with forward elements of forward contracts and the foreign currency basis spreads of financial instruments that hedge time-period related hedged items when an entity accounts for those amounts in accordance with IFRS 9.6.5.16 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | | Disclosure made | | | Comments |
|-----|--------------|---|--------------------------|--------------------------|--------------------------|----------|
| | | | Yes | No | N/A | |
| 339 | IFRS 7.24F | Does the entity disclose the information required in IFRS 7.24E separately by risk category. This disaggregation by risk may be provided in the notes to the financial statements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 340 | IFRS 7.24G | If an entity designated a financial instrument, or a proportion of it, as measured at fair value through profit or loss because it uses a credit derivative to manage the credit risk of that financial instrument, does it disclose: | | | | |
| | IFRS 9.6.7.1 | a. For credit derivatives that have been used to manage the credit risk of financial instruments designated as measured at fair value through profit or loss in accordance with IFRS 9.6.7.1, a reconciliation of each of the nominal amount and the fair value at the beginning and at the end of the period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 9.6.7.1 | b. The gain or loss recognised in profit or loss on designation of a financial instrument, or a proportion of it, as measured at fair value through profit or loss in accordance with IFRS 9.6.7.1 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 9.6.7.4 | c. On discontinuation of measuring a financial instrument, or a proportion of it, at fair value through profit or loss, that financial instrument's fair value that has become the new carrying amount in accordance with IFRS 9.6.7.4 and the related nominal or principal amount (except for providing comparative information in accordance with IAS 1, an entity does not need to continue this disclosure in subsequent periods) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 341 | IFRS 7.24H | Does the entity disclose for hedging relationships to which it applies the exceptions set out in paragraphs 6.8.4-6.8.12 of IFRS 9 or paragraphs 102D-102N of IAS 39: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | a. The significant interest rate benchmarks to which the entity's hedging relationships are exposed | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The extent of the risk exposure the entity manages that is directly affected by the interest rate benchmark reform | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. How the entity is managing the process to transition to alternative benchmark rates | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. A description of significant assumptions or judgements the entity made in applying these paragraphs (for example, assumptions or judgements about when the uncertainty arising from interest rate benchmark reform is no longer present with respect to the timing and the amount of the interest rate benchmark-based cash flows) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. The nominal amount of the hedging instruments in those hedging relationships | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 342 | IFRS 7.24I | To enable users of financial statements to understand the effect of interest rate benchmark reform on an entity's financial instruments and risk management strategy, does the entity disclose information about: | | | | |
| | | a. The nature and extent of risks to which the entity is exposed arising from financial instruments subject to interest rate benchmark reform, and how the entity manages these risks | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The entity's progress in completing the transition to alternative benchmark rates, and how the entity is managing the transition | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 343 | IFRS 7.24J | To meet the objectives in IFRS 7.24I, does the entity disclose: | | | | |
| | | a. How the entity is managing the transition to alternative benchmark rates, its progress at the reporting date and the risks to which it is exposed arising from financial instruments because of the transition | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Disaggregated by significant interest rate benchmark subject to interest rate benchmark reform, quantitative information about financial instruments that have yet to transition to an alternative benchmark rate as at the end of the reporting period, showing separately: | | | | |
| | | ▶ Non-derivative financial assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Non-derivative financial liabilities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Derivatives | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments | |
|-----|---------------------------------|--|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | |
| | | c. If the risks identified in (a) above have resulted in changes to an entity's risk management strategy (see IFRS 7.22A), a description of these changes | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Fair value | | | | |
| | IFRS 7.29 IFRS 4.App A | The entity is not required to disclose fair value: | | | | |
| | | a. If the carrying amount is a reasonable approximation of fair value, for example, for financial instruments such as short-term trade receivables and payables | | | | |
| | | b. For a contract containing a discretionary participation feature, if the fair value of that feature cannot be measured reliably, if the entity does <i>not</i> adopt IFRS 17 early | | | | |
| | | c. For lease liabilities | | | | |
| 344 | IFRS 7.25 IFRS 7.29 | Does the entity disclose for each class of financial assets and financial liabilities, the fair value of that class of assets and liabilities in a way that permits it to be compared with its carrying amount (except for those noted in IFRS 7.29) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 345 | IFRS 7.26 | In disclosing fair values, does the entity group financial assets and financial liabilities into classes, but offset them only to the extent that their carrying amounts are offset in the statement of financial position | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 13.5-7 | Please note that for fair value measurements (whether recognised or only disclosed), the entity should also provide the disclosures required by IFRS 13 (refer to 'Fair value measurement' section). | | | | |
| 346 | IFRS 7.28 IFRS 9. B5.1.2A | In some cases, an entity does not recognise a gain or loss on initial recognition of a financial asset or financial liability because the fair value is neither evidenced by a quoted price in an active market for an identical asset or liability (i.e., a Level 1 input) nor based on a valuation technique that uses only data from observable markets (see IFRS 9.B5.1.2A). In such cases, does the entity disclose by class of financial asset or financial liability: | | | | |
| | IFRS 9. B5.1.2A (b) | a. Its accounting policy for recognising in profit or loss the difference between the fair value at initial recognition and the transaction price to reflect a change in factors (including time) that market participants would take into account when pricing the asset or liability (see IFRS 9.B5.1.2A(b)) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The aggregate difference yet to be recognised in profit or loss at the beginning and end of the reporting period and reconciliation of changes in the balance of this difference | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. Why it has concluded that the transaction price was not the best evidence of fair value, including a description of the evidence that supports the fair value | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 347 | IFRS 7.30 IFRS 7.29(c) | In the cases described in IFRS 7.29(c), does the entity which does <i>not</i> adopt IFRS 17 early disclose information to help users of the financial statements make their own judgements about the extent of possible differences between the carrying amount of those contracts and their fair value, including: | | | | |
| | | a. The fact that the entity does not disclose fair value information for these instruments because their fair value cannot be measured reliably | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. A description of the financial instruments, their carrying amount and an explanation of why fair value cannot be measured reliably | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. Information about the market for the instruments | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. Information about whether and how the entity intends to dispose of the financial instruments | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. If financial instruments whose fair value previously could not be reliably measured are derecognised: | | | | |
| | | ▶ That fact | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Their carrying amount at the time of derecognition | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ The amount of gain or loss recognised | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

Disclosure made
Yes No N/A Comments

Nature and extent of risk arising from financial instruments

| | | | | |
|---------------------------------|--|--------------------------|--------------------------|--------------------------|
| IFRS 7.32 | The disclosures required by IFRS 7.33-42 focus on the risks that arise from financial instruments and how they have been managed. These risks typically include, but are not limited to, credit risk, liquidity risk and market risk. | | | |
| IFRS 7.B6 | The disclosures are either given in the financial statements or incorporated by cross-reference from the financial statements to some other statement, such as a management commentary or risk report that is available to users of the financial statements on the same terms as the financial statements and at the same time. Without the information incorporated by cross-reference, the financial statements are incomplete. | | | |
| IFRS 7.32A | Qualitative disclosures in combination with quantitative disclosures enable users to gain an understanding of the nature and extent of risks arising from financial instruments and evaluate the entity's exposure to risk. | | | |
| 348 | IFRS 7.31 Does the entity disclose information that enables users of its financial statements to evaluate the nature and extent of risks arising from financial instruments to which the entity is exposed at the end of the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Qualitative disclosures | | | | |
| 349 | IFRS 7.33 For each type of risk arising from financial instruments, does the entity disclose: | | | |
| | a. The exposures to risk and how they arise | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | b. Its objectives, policies and processes for managing the risk and the methods used to measure the risk | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | c. Any changes in (a) or (b) from the previous period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Quantitative disclosures | | | | |
| 350 | IFRS 7.34 IAS 24.9 For each type of risk arising from financial instruments, does the entity disclose: | | | |
| | a. Summary quantitative data about its exposure to that risk at the end of the reporting period based on the information provided internally to key management personnel of the entity (as defined in IAS 24), for example, the entity's board of directors and chief executive officer | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| IFRS 7.B7 IAS 8.10 | If the entity uses several methods to manage a risk or an exposure, the entity must disclose information using the method or methods that provide most relevant and reliable information. IAS 8.10 also discusses relevance and reliability. | | | |
| | b. The disclosures required by IFRS 7.35A-42 below to the extent they are not provided in accordance with (a) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | c. Concentrations of risk if not apparent from the disclosures made in accordance with (a) and (b) | | | |
| IFRS 7.B8 | For concentrations of risk, does the entity disclose: | | | |
| | ▶ How management determines concentrations | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | ▶ The shared characteristic that identifies each concentration (e.g., counterparty, geographical area, currency and/or market) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | ▶ The amount of the risk exposure associated with all financial instruments sharing that characteristic | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| IFRS 7.B8 IFRS 7.IG18 | Concentrations of risk arise from financial instruments that have similar characteristics and are affected similarly by changes in economic or other conditions. The identification of concentrations of risk requires judgement taking into account the circumstances of the entity (see IFRS 7.IG18). | | | |
| IFRS 7.IG19 | In accordance with IFRS 7.B8, disclosure of concentrations of risk includes the shared characteristic that identifies each concentration. For example, the shared characteristic may refer to geographical distribution of counterparties by groups of countries, individual countries or regions within countries. | | | |
| 351 | IFRS 7.35 If the quantitative data disclosed as at the end of the reporting period are unrepresentative of the entity's exposure to risk during the period, does the entity provide further information that is representative | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| | | Disclosure made | | | Comments | |
|---|---|---|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | |
| IFRS 7.IG20 | To meet this requirement, the entity might disclose the highest, lowest and average amount of risk to which it was exposed during the reporting period. For example, if an entity typically has a large exposure to a particular currency, but at the end of the reporting period unwinds the position, the entity might disclose a graph that shows the exposure at various times during the reporting period, or disclose the highest, lowest and average exposures. | | | | | |
| Credit risk | | | | | | |
| IFRS 7.35A | An entity shall apply the disclosure requirements in IFRS 7.35F-35N to financial instruments to which the impairment requirements in IFRS 9 are applied. However: | | | | | |
| IFRS 7.35B | <p>a. For trade receivables, contract assets and lease receivables, IFRS 7.35J (a) applies to those trade receivables, contract assets or lease receivables on which lifetime expected credit losses are recognised in accordance with IFRS 9.5.5.15, if those financial assets are modified while more than 30 days past due</p> <p>b. IFRS 7.35K(b) does not apply to lease receivables</p> <p>The credit risk disclosures made in accordance with paragraphs 35F-35N shall enable users of financial statements to understand the effect of credit risk on the amount, timing and uncertainty of future cash flows. To achieve this objective, credit risk disclosures shall provide:</p> <p>a. Information about an entity's credit risk management practices and how they relate to the recognition and measurement of expected credit losses, including the methods, assumptions and information used to measure expected credit losses</p> <p>b. Quantitative and qualitative information that allows users of financial statements to evaluate the amounts in the financial statements arising from expected credit losses, including changes in the amount of expected credit losses and the reasons for those changes</p> <p>c. Information about an entity's credit risk exposure (i.e., the credit risk inherent in an entity's financial assets and commitments to extend credit) including significant credit risk concentrations</p> | | | | | |
| IFRS 7.35C | An entity need not duplicate information that is already presented elsewhere, provided that the information is incorporated by cross-reference from the financial statements to other statements, such as a management commentary or risk report that is available to users of the financial statements on the same terms as the financial statements and at the same time. Without the information incorporated by cross-reference, the financial statements are incomplete | | | | | |
| IFRS 7.35D | To meet the objectives in paragraph 35B, an entity shall (except as otherwise specified) consider how much detail to disclose, how much emphasis to place on different aspects of the disclosure requirements, the appropriate level of aggregation or disaggregation, and whether users of financial statements need additional explanations to evaluate the quantitative information disclosed. | | | | | |
| 352 | IFRS 7.35E | If the disclosures provided in accordance with IFRS 7.35F-35N are insufficient to meet the objectives in IFRS 7.35B, does the entity disclose additional information that is necessary to meet those objectives | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| The credit risk management practices | | | | | | |
| 353 | IFRS 7.35F | An entity must explain its credit risk management practices and how they relate to the recognition and measurement of expected credit losses. To meet this objective, does the entity disclose information that enables users of financial statements to understand and evaluate: | | | | |
| | | a. How an entity determined whether the credit risk of financial instruments has increased significantly since initial recognition, including, if and how: | | | | |

| | | Disclosure made | | | Comments |
|------------|--|-----------------|----|-----|----------|
| | | Yes | No | N/A | |
| | | | | | |
| | | | | | |
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| | | | | | |
| IFRS 7.B8A | <p>IFRS 7.35F(b) requires the disclosure of information about how an entity has defined default for different financial instruments and the reasons for selecting those definitions. In accordance with IFRS 9.5.5.9, the determination of whether lifetime expected credit losses should be recognised is based on the increase in the risk of a default occurring since initial recognition. Information about an entity's definitions of default that will assist users of financial statements in understanding how an entity has applied the expected credit loss requirements in IFRS 9 may include:</p> <p>a. The qualitative and quantitative factors considered in defining default</p> <p>b. Whether different definitions have been applied to different types of financial instruments</p> <p>c. Assumptions about the cure rate (i.e., the number of financial assets that return to a performing status) after a default occurred on the financial asset</p> | | | | |
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| IFRS 7.B8B | <p>To assist users of financial statements in evaluating an entity's restructuring and modification policies, IFRS 7.35F(f)(ii) requires the disclosure of information about how an entity monitors the extent to which the loss allowance on financial assets previously disclosed in accordance with IFRS 7.35F(f)(i) are subsequently measured at an amount equal to lifetime expected credit losses in accordance with IFRS 9.5.5.3.</p> <p>Quantitative information that will assist users in understanding the subsequent increase in credit risk of modified financial assets may include information about modified financial assets meeting the criteria in IFRS 7.35F(f)(i), for which the loss allowance has reverted to being measured at an amount equal to lifetime expected credit losses (i.e., a deterioration rate).</p> | | | | |

| | | | Disclosure made | | | Comments |
|-----|------------|--|--------------------------|--------------------------|--------------------------|----------|
| | | | Yes | No | N/A | |
| 354 | IFRS 7.35G | An entity must explain the inputs, assumptions and estimation techniques used to apply the requirements of IFRS 9.5.5. For this purpose, does the entity disclose: | | | | |
| | | a. The basis of inputs and assumptions and the estimation techniques used to: | | | | |
| | | ▶ Measure the 12-month and lifetime expected credit losses | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Determine whether the credit risk of financial instruments has increased significantly since initial recognition | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Determine whether a financial asset is a credit-impaired financial asset | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 7.BBC | IFRS 7.35G(a) requires the disclosure of information about the basis of inputs and assumptions and the estimation techniques used to apply the impairment requirements in IFRS 9. An entity's assumptions and inputs used to measure expected credit losses or determine the extent of increases in credit risk since initial recognition may include information obtained from internal historical information or rating reports and assumptions about the expected life of financial instruments and the timing of the sale of collateral. | | | | |
| | | b. How forward-looking information has been incorporated into the determination of expected credit losses, including the use of macroeconomic information | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. Changes in the estimation techniques or significant assumptions made during the reporting period and the reasons for those changes | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Quantitative and qualitative information about amounts arising from expected credit losses | | | | |
| 355 | IFRS 7.35H | To explain the changes in the loss allowance and the reasons for those changes, does the entity provide, by class of financial instrument, a reconciliation from the opening balance to the closing balance of the loss allowance, in a table, showing separately the changes during the period for: | | | | |
| | | a. The loss allowance measured at an amount equal to 12-month expected credit losses | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The loss allowance measured at an amount equal to lifetime expected credit losses for: | | | | |
| | | ▶ Financial instruments for which credit risk has increased significantly since initial recognition but that are not credit-impaired financial assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Financial assets that are credit-impaired at the reporting date (but that are not purchased or originated credit-impaired) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Trade receivables, contract assets or lease receivables for which the loss allowances are measured in accordance with IFRS 9.5.5.15 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. Financial assets that are purchased or originated credit-impaired. In addition to the reconciliation, an entity must disclose the total amount of undiscounted expected credit losses at initial recognition on financial assets initially recognised during the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 7.BBD | In accordance with IFRS 7.35H, an entity is required to explain the reasons for the changes in the loss allowance during the period. In addition to the reconciliation from the opening balance to the closing balance of the loss allowance, it may be necessary to provide a narrative explanation of the changes. This narrative explanation may include an analysis of the reasons for changes in the loss allowance during the period, including: | | | | |
| | | a. The portfolio composition | | | | |
| | | b. The volume of financial instruments purchased or originated | | | | |
| | | c. The severity of the expected credit losses | | | | |

| | | | Disclosure made | | | Comments |
|-----|------------|--|--------------------------|--------------------------|--------------------------|----------|
| | | | Yes | No | N/A | |
| 356 | IFRS 7.B8E | For loan commitments and financial guarantee contracts, the loss allowance is recognised as a provision. Does the entity disclose information about the changes in the loss allowance for financial assets separately from those for loan commitments and financial guarantee contracts | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 7.B8E | However, if a financial instrument includes both a loan (i.e., a financial asset) and an undrawn commitment (i.e., a loan commitment) component and the entity cannot separately identify the expected credit losses on the loan commitment component from those on the financial asset component, the expected credit losses on the loan commitment should be recognised together with the loss allowance for the financial asset. To the extent that the combined expected credit losses exceed the gross carrying amount of the financial asset, the expected credit losses should be recognised as a provision. | | | | |
| 357 | IFRS 7.35I | To enable users of financial statements to understand the changes in the loss allowance disclosed in accordance with IFRS 7.35H, does the entity provide an explanation of how significant changes in the gross carrying amount of financial instruments during the period contributed to changes in the loss allowance | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 7.35I | The information shall be provided separately for financial instruments that represent the loss allowance as listed in IFRS 7.35H(a)-(c) and shall include relevant qualitative and quantitative information. Examples of changes in the gross carrying amount of financial instruments that contributed to the changes in the loss allowance may include: a. Changes because of financial instruments originated or acquired during the reporting period b. The modification of contractual cash flows on financial assets that do not result in a derecognition of those financial assets in accordance with IFRS 9 c. Changes because of financial instruments that were derecognised (including those that were written off) during the reporting period d. Changes arising from whether the loss allowance is measured at an amount equal to 12-month or lifetime expected credit losses | | | | |
| 358 | IFRS 7.35J | To enable users of financial statements to understand the nature and effect of modifications of contractual cash flows on financial assets that have not resulted in derecognition and the effect of such modifications on the measurement of expected credit losses, does the entity disclose: a. The amortised cost before the modification and the net modification gain or loss recognised for financial assets for which the contractual cash flows have been modified during the reporting period while they had a loss allowance measured at an amount equal to lifetime expected credit losses b. The gross carrying amount, at the end of the reporting period, of financial assets that have been modified since initial recognition at a time when the loss allowance was measured at an amount equal to lifetime expected credit losses and for which the loss allowance has changed during the reporting period to an amount equal to 12-month expected credit losses | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 359 | IFRS 7.35K | To enable users of financial statements to understand the effect of collateral and other credit enhancements on the amounts arising from expected credit losses, does the entity disclose by class of financial instrument: a. The amount that best represents its maximum exposure to credit risk at the end of the reporting period without taking account of any collateral held or other credit enhancements (e.g., netting agreements that do not qualify for offset in accordance with IAS 32) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments |
|---------------|---|--------------------------|--------------------------|--------------------------|----------|
| | | Yes | No | N/A | |
| IFRS 7.B9 | IFRS 7.35K(a) requires disclosure of the amount that best represents the entity's maximum exposure to credit risk. For a financial asset, this is typically the gross carrying amount, net of: | | | | |
| | a. Any amounts offset in accordance with IAS 32 | | | | |
| | b. Any loss allowance recognised in accordance with IFRS 9 | | | | |
| IFRS 7.B10 | Activities that give rise to credit risk and the associated maximum exposure to credit risk include, but are not limited to: | | | | |
| | a. Granting loans to customers and placing deposits with other entities. In these cases, the maximum exposure to credit risk is the carrying amount of the related financial assets | | | | |
| | b. Entering into derivative contracts such as foreign exchange contracts, interest rate swaps and credit derivatives. If the entity measures the resulting asset at fair value, the maximum exposure to credit risk at the end of the reporting period will equal the carrying amount | | | | |
| | c. Granting financial guarantees. In this case, the maximum exposure to credit risk is the maximum amount the entity would have to pay if the guarantee is called on, which may be significantly greater than the amount recognised as a liability | | | | |
| | d. Making a loan commitment that is irrevocable over the life of the facility or is revocable only in response to a material adverse change. If the issuer cannot settle the loan commitment net in cash or another financial instrument, the maximum credit exposure is the full amount of the commitment. This is because it is uncertain whether the amount of any undrawn portion may be drawn upon in the future. This may be significantly greater than the amount recognised as a liability | | | | |
| | b. A narrative description of collateral held as security and other credit enhancements, including: | | | | |
| | ▶ A description of the nature and quality of the collateral held | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | ▶ An explanation of any significant changes in the quality of that collateral or credit enhancements as a result of deterioration or changes in the collateral policies of the entity during the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | ▶ Information about financial instruments for which an entity has not recognised a loss allowance because of the collateral | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| IFRS 7.35A(b) | Please note that IFRS 7.35K(b) does not apply to lease receivables. | | | | |
| | c. Quantitative information about the collateral held as security and other credit enhancements (for example, quantification of the extent to which collateral and other credit enhancements mitigate credit risk) for financial assets that are credit-impaired at the reporting date | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| IFRS 7.B8F | IFRS 7.35K requires the disclosure of information that will enable users of financial statements to understand the effect of collateral and other credit enhancements on the amount of expected credit losses. An entity is neither required to disclose information about the fair value of collateral and other credit enhancements nor is it required to quantify the exact value of the collateral that was included in the calculation of expected credit losses (i.e., the loss given default). | | | | |
| IFRS 7.B8G | A narrative description of collateral and its effect on amounts of expected credit losses might include information about: | | | | |
| | a. The main types of collateral held as security and other credit enhancements (examples of the latter being guarantees, credit derivatives and netting agreements that do not qualify for offset in accordance with IAS 32) | | | | |
| | b. The volume of collateral held and other credit enhancements and its significance in terms of the loss allowance | | | | |
| | c. The policies and processes for valuing and managing collateral and other credit enhancements | | | | |

| | | Disclosure made | | | Comments |
|-----|------------|--|--------------------------|--------------------------|--------------------------|
| | | Yes | No | N/A | |
| | | d. The main types of counterparties to collateral and other credit enhancements and their creditworthiness e. Information about risk concentrations within the collateral and other credit enhancements | | | |
| 360 | IFRS 7.35L | Does the entity disclose the contractual amount outstanding on financial assets that were written off during the reporting period and are still subject to enforcement activity | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Credit risk exposure | | | |
| 361 | IFRS 7.35M | To enable users of financial statements to assess an entity's credit risk exposure and understand its significant credit risk concentrations, does the entity disclose, by credit risk rating grades: | | | |
| | | ▶ The gross carrying amount of financial assets | | | <input type="checkbox"/> |
| | | ▶ The exposure to credit risk on loan commitments and financial guarantee contracts | | | <input type="checkbox"/> |
| | | This information must be provided separately for financial instruments: | | | |
| | | a. For which the loss allowance is measured at an amount equal to 12-month expected credit losses | | | <input type="checkbox"/> |
| | | b. For which the loss allowance is measured at an amount equal to lifetime expected credit losses and that are: | | | |
| | | ▶ Financial instruments for which credit risk has increased significantly since initial recognition but are not credit-impaired financial assets | | | <input type="checkbox"/> |
| | | ▶ Financial assets that are credit-impaired at the reporting date (but are not purchased or originated credit-impaired) | | | <input type="checkbox"/> |
| | | ▶ Trade receivables, contract assets or lease receivables for which the loss allowances are measured in accordance with IFRS 9.5.5.15 | | | <input type="checkbox"/> |
| | | c. That are purchased or originated credit-impaired financial assets | | | <input type="checkbox"/> |
| | IFRS 7.35N | For trade receivables, contract assets and lease receivables to which an entity applies IFRS 9.5.5.15, the information provided in accordance with IFRS 7.35M may be based on a provision matrix (see IFRS 9.B5.5.35). | | | |
| | IFRS 7.BBH | IFRS 7.35M requires the disclosure of information about an entity's credit risk exposure and significant concentrations of credit risk at the reporting date. A concentration of credit risk exists when a number of counterparties are located in a geographical region or are engaged in similar activities and have similar economic characteristics that would cause their ability to meet contractual obligations to be similarly affected by changes in economic or other conditions. An entity should provide information that enables users of financial statements to understand whether there are groups or portfolios of financial instruments with particular features that could affect a large portion of that group of financial instruments such as concentration to particular risks. This could include, for example, loan-to-value groupings, geographical, industry or issuer-type concentrations. | | | |
| | IFRS 7.BBI | The number of credit risk rating grades used to disclose the information in accordance with IFRS 7.35M must be consistent with the number that the entity reports to key management personnel for credit risk management purposes. If past due information is the only borrower-specific information available and an entity uses past due information to assess whether credit risk has increased significantly since initial recognition in accordance with IFRS 9.5.5.10, the entity must provide an analysis by past due status for those financial assets. | | | |
| | IFRS 7.BBJ | When an entity has measured expected credit losses on a collective basis, the entity may not be able to allocate the gross carrying amount of individual financial assets or the exposure to credit risk on loan commitments and financial guarantee contracts to the credit risk rating grades for which lifetime expected credit losses are recognised. In that case: | | | |

| | | Disclosure made | | | Comments |
|-----|------------------------|---|--------------------------|--------------------------|--------------------------|
| | | Yes | No | N/A | |
| | | <p>a. The entity must apply the requirement in IFRS 7.35M to those financial instruments that can be directly allocated to a credit risk rating grade</p> <p>b. The entity must disclose separately the gross carrying amount of financial instruments for which lifetime expected credit losses have been measured on a collective basis</p> | | | |
| 362 | IFRS 7.36 IAS 32.42 | <p>For all financial instruments within the scope of IFRS 7, but to which the impairment requirements in IFRS 9 are not applied, does the entity disclose by class of financial instrument:</p> <p>a. The amount that best represents its maximum exposure to credit risk at the end of the reporting period without taking account of any collateral held or other credit enhancements (e.g., netting agreements that do not qualify for offsetting in accordance with IAS 32.42), if the carrying amount does not represent the maximum exposure to credit risk</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | IFRS 7.B9 | <p>IFRS 7.36(a) requires disclosure of the amount that best represents the entity's maximum exposure to credit risk. For a financial asset, this is typically the gross carrying amount, net of:</p> <p>a. Any amounts offset in accordance with IAS 32</p> <p>b. Any impairment losses recognised in accordance with IFRS 9</p> | | | |
| | IFRS 7.B10 | <p>Activities that give rise to credit risk and the associated maximum exposure to credit risk include, but are not limited to:</p> <p>a. Granting loans and receivables to customers and placing deposits with other entities. In these cases, the maximum exposure to credit risk is the carrying amount of the related financial assets</p> <p>b. Entering into derivative contracts such as foreign exchange contracts, interest rate swaps and credit derivatives. If the entity measures the resulting asset at fair value, the maximum exposure to credit risk at the end of the reporting period will equal the carrying amount</p> <p>c. Granting financial guarantees. In this case, the maximum exposure to credit risk is the maximum amount the entity would have to pay if the guarantee is called on, which may be significantly greater than the amount recognised as a liability</p> <p>d. Making a loan commitment that is irrevocable over the life of the facility or is revocable only in response to a material adverse change. If the issuer cannot settle the loan commitment net in cash or another financial instrument, the maximum credit exposure is the full amount of the commitment. This is because it is uncertain whether the amount of any undrawn portion may be drawn upon in the future. This may be significantly greater than the amount recognised as a liability</p> | | | |
| | IFRS 7.IG22 | <p>b. A description of collateral held as security and other credit enhancements, and their financial effect (e.g., quantification of the extent to which collateral and other credit enhancements mitigate credit risk) in respect of the amount that best represents the maximum exposure to credit risk (whether disclosed in accordance with (a) or represented by the carrying amount of a financial instrument)</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | Collateral and other credit enhancements obtained | | | |
| 363 | IFRS 7.38 | <p>If the entity obtains financial or non-financial assets during the period by taking possession of collateral it holds as security or calling on other credit enhancements (e.g., guarantees), and such assets meet the recognition criteria in other IFRSs, does the entity disclose for such assets held at the reporting date:</p> <p>a. The nature and carrying amount of the assets obtained</p> <p>b. If the assets are not readily convertible into cash, its policies for disposing of such assets or for using them in its operations</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| | | Disclosure made | | | Comments |
|-----------------------|-------------|---|----|-----|---|
| | | Yes | No | N/A | |
| Liquidity risk | | | | | |
| 364 | IFRS 7.39 | Does the entity disclose: | | | |
| | | a. A maturity analysis for non-derivative financial liabilities (including issued financial guarantee contracts) that shows the remaining contractual maturities | | | <input type="checkbox"/> |
| | IFRS 7.B11 | <p>In preparing the maturity analyses in IFRS 7.39(a) and (b), the entity uses its judgement to determine appropriate time bands.</p> <p>In preparing the maturity analyses, the entity does not separate an embedded derivative from a hybrid (combined) financial instrument. For such instruments, the entity shall apply IFRS 7.39(a).</p> <p>If the counterparty has a choice of when an amount is paid, the liability is included on the earliest date on which the entity can be required to pay. For example, financial liabilities that an entity must repay on demand (such as demand deposits) are included in the earliest time band.</p> <p>If the entity is committed to make amounts available in instalments, each instalment is allocated to the earliest period in which the entity can be required to pay. For example, an undrawn loan commitment is included in the time band containing the earliest date on which it can be drawn down.</p> <p>For issued guarantee contracts, the maximum amount of the guarantee is allocated to the earliest period in which the guarantee could be called.</p> <p>The amounts in the maturity analysis are the contractual undiscounted cash flows. Some relevant examples may be gross lease liabilities (before deducting finance charges), prices specified in forward agreements to purchase financial assets for cash, net amounts for pay-floating/receive-fixed interest rate swaps for which net cash flows are exchanged, and contractual amounts to be exchanged in a derivative financial instrument (e.g., a currency swap) for which gross cash flows are exchanged and gross loan commitments.</p> <p>Such undiscounted cash flows differ from the amount included in the statement of financial position because the statement of financial position amount is based on discounted cash flows. If the amount payable is not fixed, the entity discloses the amount based on the conditions existing at the end of the reporting period. For example, if the amount payable varies with changes in an index, the amount disclosed may be based on the level of the index at the end of the reporting period.</p> | | | <input type="checkbox"/> |
| | IFRS 7.B11A | | | | |
| | IFRS 7.B11C | | | | |
| | IFRS 7.B11D | | | | |
| | IFRS 7.B11B | | | | b. A maturity analysis for derivative financial liabilities, which includes the remaining contractual maturities for those derivative financial liabilities for which contractual maturities are essential for an understanding of the timing of the cash flows |
| | IFRS 7.B11B | For example, this would be the case for: | | | |
| | | a. An interest rate swap with a remaining maturity of five years in a cash flow hedge of a variable rate financial asset or liability | | | |
| | | b. All loan commitments | | | |
| | | c. How it manages the liquidity risk inherent in (a) and (b) | | | <input type="checkbox"/> |
| | IFRS 7.B11E | The entity discloses a maturity analysis of financial assets it holds for managing liquidity risk (e.g., financial assets that are readily saleable or expected to generate cash inflows to meet cash outflows on financial liabilities), if that information is necessary to enable users of its financial statements to evaluate the nature and extent of liquidity risk. | | | <input type="checkbox"/> |
| | IFRS 7.B11F | Other factors that the entity considers in IFRS 7.39(c) include, but are not limited to, whether the entity has the following: | | | |
| | | a. Committed borrowing facilities (e.g., commercial paper facilities) or other lines of credit (for example, stand-by credit facilities) that it can access to meet liquidity needs | | | |
| | | b. Deposits at central banks to meet liquidity needs | | | |
| | | c. Very diverse funding sources | | | |
| | | d. Significant concentrations of liquidity risk in either its assets or its funding sources | | | |

| | Disclosure made | | | Comments |
|----------------|--|----|-----|--|
| | Yes | No | N/A | |
| | <p>e. Internal control processes and contingency plans for managing liquidity risk</p> <p>f. Instruments that include accelerated repayment terms (e.g., upon the downgrade of the entity's credit rating)</p> <p>g. Instruments that could require the posting of collateral (e.g., margin calls for derivatives)</p> <p>h. Instruments that allow the entity to choose whether it settles its financial liabilities by delivering cash (or another financial asset) or by delivering its own shares</p> <p>Or</p> <p>i. Instruments that are subject to master netting agreements</p> | | | |
| IFRS 7.34(a) | d. Does the entity explain how summary quantitative data about its exposure to liquidity risk are determined | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| IFRS 7.B10A | In accordance with IFRS 7.34(a), an entity discloses summary quantitative data about its exposure to liquidity risk on the basis of information provided internally to key management personnel. | | | |
| IFRS 7.B10A | <p>e. If the outflow of cash (or another financial asset) included in the data in (d) above could either:</p> <p>▶ Occur significantly earlier than indicated in the data</p> <p>Or</p> <p>▶ Be for significantly different amounts from those indicated in the data (e.g., for a derivative that is included in the data on a net settlement basis, but for which, the counterparty has the option to require gross settlement)</p> <p>Does the entity state that fact and provide quantitative information that enables users of its financial statements to evaluate the extent of this risk unless the information is included in the contractual maturity analysis required by IFRS 7.39(a) or 39(b) above</p> | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| | Market risk | | | |
| | Sensitivity analysis | | | |
| IFRS 7. B21 | An entity must provide sensitivity analyses for the whole of its business, but may provide different types of sensitivity analyses for different classes of financial instruments. | | | |
| IFRS 7.B22 | <p>Interest rate risk</p> <p>Interest rate risk arises on interest-bearing financial instruments recognised in the statement of financial position (e.g., debt instruments acquired or issued) and on some financial instruments not recognised in the statement of financial position (e.g., some loan commitments).</p> | | | |
| IFRS 7.B23-B24 | <p>Currency risk</p> <p>Currency risk does not arise from financial instruments that are non-monetary items or from financial instruments denominated in the functional currency. An entity discloses a sensitivity analysis for each currency to which it has significant exposure.</p> | | | |
| IFRS 7.B25-B28 | <p>Other price risk</p> <p>Other price risk arises on financial instruments because of changes in, for example, commodity prices or equity prices. To comply with IFRS 7.40, the entity might disclose the effect of a decrease in a specified stock market index, commodity price, or other risk variable. For example, if an entity gives residual value guarantees that are financial instruments, the entity discloses an increase or decrease in the value of the assets to which the guarantee applies.</p> <p>Two examples of financial instruments that give rise to equity price risk are a holding of equities in another entity and an investment in a trust, which, in turn, holds investments in equity instruments. The fair values of such financial instruments are affected by changes in the market price of the underlying equity instruments.</p> <p>Under IFRS 7.40(a), an entity discloses the sensitivity of profit or loss separately from the sensitivity of equity. For example, the sensitivity from instruments classified as at fair value through profit or loss is disclosed separately from</p> | | | |

| | | Disclosure made | | | Comments |
|-----|-------------|---|----|-----|--------------------------|
| | | Yes | No | N/A | |
| | | <p>the sensitivity of instruments whose changes in fair value are presented in other comprehensive income.</p> <p>Financial instruments that the entity classifies as equity instruments are not remeasured. Neither profit or loss or equity will be affected by the equity price risk of those instruments. Accordingly, no sensitivity analysis is required.</p> | | | |
| 365 | IFRS 7.40 | <p>Unless the entity complies with IFRS 7.41 below, does the entity disclose:</p> | | | |
| | IFRS 7.IG33 | <p>a. A sensitivity analysis for each type of market risk to which the entity is exposed at the end of the reporting period, showing how profit or loss and equity would have been affected by changes in the relevant risk variable that were reasonably possible at the end of the reporting period</p> | | | <input type="checkbox"/> |
| | IFRS 7.IG34 | <p>b. The methods and assumptions used in preparing the sensitivity analysis</p> | | | <input type="checkbox"/> |
| | | <p>c. Changes from the previous period in the methods and assumptions used and reasons for such changes</p> | | | <input type="checkbox"/> |
| | IFRS 7.B17 | <p>In accordance with IFRS 7.B3, the entity decides how it aggregates information to display the overall picture without combining information with the different characteristics of exposures to risks from significantly different economic environments. If the entity is exposed to only one type of market risk in only one economic environment, it does not show disaggregated information.</p> | | | |
| | IFRS 7.B18 | <p>For the purpose of this sensitivity analysis:</p> <p>a. Entities disclose the effect on profit or loss and equity at the end of the reporting period, assuming that a reasonably possible change in the relevant risk variable had occurred at the end of the reporting period and had been applied to the risk exposures in existence at that date. For example, if an entity has a floating rate liability at the end of the year, the entity would disclose the effect on profit or loss (i.e., interest expense) for the current year if interest rates had varied by reasonably possible amounts</p> <p>b. Entities are not required to disclose the effect on profit or loss and equity for each change within a range of reasonably possible changes of the relevant risk variable. Disclosure of the effects of the changes at the limits of the reasonably possible range are sufficient</p> | | | |
| | IFRS 7.B19 | <p>In determining what a reasonably possible change in the relevant risk variable is, the entity considers the following:</p> <p>a. The economic environments in which it operates. A reasonably possible change does not include remote or worst case scenarios or stress tests. Moreover, if the rate of change in the underlying risk variable is stable, the entity need not alter the chosen reasonably possible change in the risk variable. For example, assume that interest rates are 5% and an entity determines that a fluctuation in interest rates of ± 50 basis points is reasonably possible. It would disclose the effect on profit or loss and equity if interest rates were to change to 4.5% or 5.5%. In the next period, interest rates have increased to 5.5%. The entity continues to believe that interest rates may fluctuate by ± 50 basis points (i.e., the rate of change in interest rates is stable). The entity discloses the effect on profit or loss and equity if interest rates were to change to 5% or 6%. The entity is not required to revise its assessment that interest rates might reasonably fluctuate, unless there is evidence that interest rates have become significantly more volatile</p> <p>b. The time frame over which it is making the assessment. The sensitivity analysis shows the effects of changes that are considered reasonably possible over the period until the entity will next present these disclosures, which is usually its next annual reporting period</p> | | | |
| 366 | IFRS 7.41 | <p>If the entity prepares a sensitivity analysis, such as a value-at-risk, that reflects interdependencies between risk variables (e.g., interest rates and exchange rates) and uses it to manage financial risks, the entity may use that sensitivity analysis in</p> | | | |

| | | Disclosure made | | | Comments |
|------------|------------------|---|--------------------------|--------------------------|--------------------------|
| | | Yes | No | N/A | |
| | | place of the analysis in IFRS 7.40 above. If the entity uses such a sensitivity analysis, does the entity also explain: | | | |
| | | a. The method used in preparing such a sensitivity analysis, and the main parameters and assumptions underlying the data | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. The objective of the method used and limitations that may result in the information not fully reflecting the fair value of the assets and liabilities involved | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| IFRS 7.B20 | | IFRS 7.41 applies even if such methodology measures only the potential for loss and does not measure the potential for gain. Such an entity might comply with IFRS 7.41(a) by disclosing the type of value-at-risk model used (e.g., whether the model relies on Monte Carlo simulations), an explanation about how the model works and the main assumptions (e.g., the holding period and confidence level). Entities might also disclose the historical observation period and weightings applied to observations within that period, an explanation of how options are dealt with in the calculations, and which volatilities and correlations (or, alternatively, Monte Carlo probability distribution simulations) are used. | | | |
| | | Other market risk disclosures | | | |
| 367 | IFRS 7.42 | If the sensitivity analyses in IFRS 7.40 or 41 above are unrepresentative of a risk inherent in a financial instrument (e.g., because the exposure at the end of the reporting period does not reflect the exposure during the reporting period), does the entity disclose that fact and the reason it believes the sensitivity analyses are unrepresentative | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | IFRS 7.IG37-IG40 | The entity discloses additional information if the sensitivity analysis is unrepresentative of a risk inherent in a financial instrument. This can occur if: a. A financial instrument contains terms and conditions whose effects are not apparent from the sensitivity analysis, e.g., options that remain out of (or in) the money for the chosen change in the risk variable b. Financial assets are illiquid, e.g., if there is a low volume of transactions in similar assets and the entity finds it difficult to find a counterparty Or c. The entity has a large holding of a financial asset that, if sold in its entirety, would be sold at a discount or premium to the quoted market price for a smaller holding | | | |
| | | Puttable instruments and other similar instruments classified as equity | | | |
| 368 | IAS 1.80A | If the entity reclassifies: a. A puttable financial instrument classified as an equity instrument Or b. An instrument that imposes on the entity an obligation to deliver to another party a pro rata share of the net assets of the entity only on liquidation, and is classified as an equity instrument between financial liabilities and equity, does it disclose: ▶ The amount reclassified into and out of each category (financial liabilities or equity) ▶ The timing of the reclassification ▶ The reason for the reclassification | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 369 | IAS 1.136A | For puttable financial instruments classified as equity instruments, does the entity disclose: a. Summary quantitative data about the amount classified as equity b. Its objectives, policies and processes for managing its obligation to repurchase or redeem the instruments if required to do so by the instrument holders, including any changes from the previous period c. The expected cash outflow on redemption or repurchase of that class of financial instruments | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| | | Disclosure made | | | Comments |
|------------|--------------------------|---|--------------------------|--------------------------|--------------------------|
| | | Yes | No | N/A | |
| | | d. Information about how the expected cash outflow on redemption or repurchase was determined | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Offset financial assets and financial liabilities | | | |
| IAS 32.43 | | When an entity has the right to receive or pay a single net amount and intends to do so, it has, in effect, only a single financial asset or financial liability. In other circumstances, financial assets and financial liabilities are presented separately from each other consistently with their characteristics as resources or obligations of the entity. | | | |
| IFRS 7.13A | | Disclosures below also apply to recognised financial instruments that are subject to an enforceable master netting arrangement or similar agreement, irrespective of whether they are set off in accordance with IAS 32.42. | | | |
| IFRS 7.13B | | An entity must disclose information to enable users of its financial statements to evaluate the effect, or potential effect, of netting arrangements on the entity's financial position. This includes the effect, or potential effect, of rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities that are within the scope of IFRS 7.13A. | | | |
| 370 | IFRS 7.13C IFRS 7.13D | Does the entity separately disclose, in a tabular format (unless another format is more appropriate), recognised financial assets and recognised financial liabilities that have been set off in accordance with IAS 32.42 or that are subject to an enforceable master netting arrangement or similar agreement, the following quantitative information: | | | |
| | | a. The gross amounts of those recognised financial assets and recognised financial liabilities | | | <input type="checkbox"/> |
| | | b. The amounts that are set off in accordance with the criteria in IAS 32.42 when determining the net amounts presented in the statement of financial position | | | <input type="checkbox"/> |
| | | c. The net amounts presented in the statement of financial position | | | <input type="checkbox"/> |
| | | d. The amounts subject to an enforceable master netting arrangement or similar agreement that are not otherwise included in b. above (for each instrument limited to the amount included in c. above), including: | | | |
| | | ▶ Amounts related to recognised financial instruments that do not meet some or all of the offsetting criteria in IAS 32.42 | | | <input type="checkbox"/> |
| | | ▶ Amounts related to financial collateral (including cash collateral) | | | <input type="checkbox"/> |
| | | e. The net amount after deducting the amounts in d. from the amounts in c. above | | | <input type="checkbox"/> |
| 371 | IFRS 7.13E | Does the entity disclose a description of the rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities subject to enforceable master netting arrangements and similar agreements that are disclosed in accordance with IFRS 7.13C(d) above, including the nature of those rights | | | <input type="checkbox"/> |
| 372 | IFRS 7.13F | Does the entity cross-refer the information of IFRS 7.13B-13E above if it is disclosed in more than one note to the financial statements | | | <input type="checkbox"/> |
| | | Extinguishing financial liabilities with equity instruments (IFRIC 19) | | | |
| 373 | IFRIC 19.11 | Does the entity disclose a gain or loss recognised in accordance with paragraphs 9 and 10 of IFRIC 19 as a separate line item in profit or loss or in the notes | | | <input type="checkbox"/> |
| | | IFRIC 19 provides guidance for the accounting when an entity renegotiates terms of a liability, with the result that a debtor extinguishes a financial liability fully or partially by issuing equity instruments to the creditor. | | | |
| | | Foreign currency | | | |
| IAS 21.51 | | In a group, 'functional currency' refers to the functional currency of the parent. | | | |

| | | | Disclosure made | | | Comments |
|-----|-------------------------------------|--|--------------------------|--------------------------|--------------------------|----------|
| | | | Yes | No | N/A | |
| 374 | IAS 21.52 | Does the entity disclose the following information: | | | | |
| | | a. The amount of exchange differences recognised in profit or loss except for those arising on financial instruments measured at fair value through profit or loss | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Net exchange differences recognised in other comprehensive income and accumulated in a separate component of equity, and a reconciliation of the amount of such exchange differences at the beginning and end of the period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 375 | IAS 21.53 | If the presentation currency is different from the functional currency, does the entity disclose: | | | | |
| | | a. That fact | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The functional currency | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The reason for using a different presentation currency | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 376 | IAS 21.54 | If there is a change in the functional currency of either the reporting entity or a significant foreign operation, does the entity disclose: | | | | |
| | | a. That fact | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The reason for the change in functional currency | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 377 | IAS 21.55 IAS 21.39 IAS 21.42 | If the entity presents its financial statements in a currency that is different from its functional currency, does it describe the financial statements as complying with IFRSs only if they comply with all the requirements of each applicable IFRSs, including the translation method set out in IAS 21.39 and IAS 21.42 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 378 | IAS 21.55 IAS 21.57 | When the entity presents its financial statements or other financial information in a currency that is different from either its functional currency or its presentation currency and the requirements of IAS 21.55 are not met, does the entity disclose: | | | | |
| | | a. That the information is supplementary information to distinguish it from the information that complies with IFRSs | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The currency in which the supplementary information is displayed | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The functional currency and the method of translation used to determine the supplementary information | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Final interim period information | | | | |
| 379 | IAS 34.26 | If an estimate of an amount reported in a previous interim period is changed significantly during the final interim period of the financial year, but a separate financial report is not published for that final interim period, has the following information been disclosed in a note to the annual financial statements for that financial year: | | | | |
| | | a. The nature of that change in estimate | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The amount of that change in estimate | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Goodwill | | | | |
| 380 | IFRS 3.B67(d) | Does the entity disclose the following information to enable users of its financial statements to evaluate changes in the carrying amount of goodwill during the reporting period: | | | | |
| | | a. The gross amount of goodwill and accumulated impairment losses at the beginning of the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 5.6 | b. Additional goodwill recognised during the reporting period, except goodwill included in a disposal group that, on acquisition, meets the criteria to be classified as held for sale in accordance with IFRS 5 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. Adjustments resulting from the subsequent recognition of deferred tax assets during the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. Goodwill included in a disposal group classified as held for sale in accordance with IFRS 5 and goodwill derecognised during the period without having previously been included in a disposal group classified as held for sale | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. Impairment losses recognised during the reporting period in accordance with IAS 36 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | f. Net exchange differences arising during the reporting period in accordance with IAS 21 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments | |
|-----------------------------|------------------------------------|--|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | |
| | | g. Any other changes in the carrying amount during the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | h. The gross amount of goodwill and accumulated impairment losses at the end of the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 381 | IAS 36.133 | If any portion of the goodwill acquired in a business combination during the period has not been allocated to a cash generating unit (group of units) at the end of the reporting period, does the entity disclose: | | | | |
| | | a. The amount of the unallocated goodwill | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The reasons why that amount remains unallocated | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Government grants | | | | | | |
| 382 | IAS 20.39 | Does the entity disclose the following information on government grants: | | | | |
| | | a. The accounting policy for government grants | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The methods of presentation in the financial statements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The nature and extent of government grants recognised in the financial statements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. An indication of other forms of government assistance from which the entity has directly benefited | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. Any unfulfilled conditions and other contingencies attaching to government assistance that has been recognised | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Hyperinflation | | | | | | |
| 383 | IAS 29.39 | Does the entity disclose: | | | | |
| | | a. That the financial statements and the corresponding figures for previous periods have been restated for the changes in the general purchasing power of the functional currency and, as a result, are stated in terms of the measuring unit current at the end of the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Whether the financial statements are based on a historical cost approach or a current cost approach | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The identity and level of the price index at the end of the reporting period and the movement in the index during the current and the previous reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 384 | IAS 29.9 IAS 29.27 IAS 29.28 | Does the entity separately disclose the gain or loss on the net monetary position (which results from the application of IAS 29.27-28) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 385 | IAS 29.40 | The disclosures required by IAS 29 <i>Financial Reporting in Hyperinflationary Economies</i> are needed to make clear the basis for dealing with the effects of hyperinflation in the financial statements. They are also intended to provide other information necessary to understand that basis and the resulting amounts. Does the entity make all necessary disclosures | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Impairment of assets | | | | | | |
| 386 | IAS 36.126 | Does the entity disclose the following information for each class of assets: | | | | |
| | | a. The amount of impairment losses recognised in profit or loss during the period and the line item(s) of the statement of comprehensive income in which those impairment losses are included | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The amount of reversals of impairment losses recognised in profit or loss during the period and the line item(s) of the statement of comprehensive income in which those impairment losses are reversed | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The amount of impairment losses on revalued assets recognised in other comprehensive income during the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. The amount of reversals of impairment losses on revalued assets recognised in other comprehensive income during the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | | Disclosure made | | | Comments |
|-----|------------|--|--------------------------|--------------------------|--------------------------|----------|
| | | | Yes | No | N/A | |
| 387 | IAS 36.129 | If the entity reports segment information under IFRS 8 <i>Operating Segments</i> , does it disclose the following for each reportable segment: | | | | |
| | | a. The amount of impairment losses recognised in profit or loss and in other comprehensive income during the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The amount of reversals of impairment losses recognised in profit or loss and in other comprehensive income during the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 388 | IAS 36.130 | If an impairment loss for an individual asset, including goodwill, or a cash-generating unit is recognised or reversed during the period, does the entity disclose: | | | | |
| | | a. The events and circumstances that led to the recognition or reversal of the impairment loss | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The amount of the impairment loss recognised or reversed | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. For an individual asset: | | | | |
| | | ▶ The nature of the asset | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ If the entity reports segment information under IFRS 8, the reportable segment to which the asset belongs | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. For a cash-generating unit: | | | | |
| | | ▶ A description of the cash-generating unit (such as whether it is a product line, a plant, a business operation, a geographical area, or a reportable segment as defined in IFRS 8) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ The amount of the impairment loss recognised or reversed by class of assets and, if the entity reports segment information in accordance with IFRS 8, by reportable segment | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ If the aggregation of assets for identifying the cash-generating unit has changed since the previous estimate of the cash-generating unit's recoverable amount (if any), a description of the current and former way of aggregating assets and the reasons for changing the way the cash-generating unit is identified | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. The recoverable amount of the asset (cash-generating unit) and whether the recoverable amount of the asset (cash-generating unit) is its fair value less costs of disposal or its value in use | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | f. If the recoverable amount is fair value less costs of disposal, does the entity disclose the following information: | | | | |
| | | ▶ The level of the fair value hierarchy (see IFRS 13) within which the fair value measurement of the asset (cash-generating unit) is categorised in its entirety (without taking into account whether the 'costs of disposal' are observable) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ For fair value measurements categorised within Level 2 and Level 3 of the fair value hierarchy, a description of the valuation technique(s) used to measure fair value less costs of disposal. If there has been a change in valuation technique, the entity must disclose that change and the reason(s) for making it | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ For fair value measurements categorised within Level 2 and Level 3 of the fair value hierarchy, each key assumption on which management has based its determination of fair value less costs of disposal. Key assumptions are those to which the asset's (cash-generating unit's) recoverable amount is most sensitive. The entity must also disclose the discount rate(s) used in the current measurement and previous measurement if fair value less costs of disposal is measured using a present value technique | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | g. If recoverable amount is value in use, the discount rate(s) used in the current estimate and previous estimate (if any) of value in use | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 36.132 | <i>An entity is encouraged to disclose the assumptions used to determine the recoverable amount of assets (cash-generating units) during the period.</i> | | | | |

| | | | Disclosure made | | | Comments |
|-----|------------|---|--------------------------|--------------------------|--------------------------|----------|
| | | | Yes | No | N/A | |
| 389 | IAS 36.131 | Does the entity disclose the following for the aggregate impairment losses and the aggregate reversals of impairment losses recognised for which no information is disclosed under IAS 36.130 above: | | | | |
| | | a. The main classes of assets affected by impairment losses and the main classes of assets affected by reversals of impairment losses | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The main events and circumstances that led to the recognition of these impairment losses and reversals of impairment losses | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 390 | IAS 36.134 | Does the entity disclose the following for each cash-generating unit (group of units) for which the carrying amount of goodwill or intangible assets with indefinite useful lives allocated to that unit (group of units) is significant in comparison with the entity's total carrying amount of goodwill or intangible assets with indefinite useful lives: | | | | |
| | | a. The carrying amount of goodwill allocated to the unit (group of units) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The carrying amount of intangible assets with indefinite useful lives allocated to the unit (group of units) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The basis on which the unit's (group of units') recoverable amount has been determined (i.e., value in use or fair value less costs of disposal) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. If the unit's (group of units') recoverable amount is based on value in use: | | | | |
| | | ▶ Each key assumption on which management has based its cash flow projections for the period covered by the most recent budgets/forecasts. Key assumptions are those to which the unit's (group of units') recoverable amount is most sensitive | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Description of management's approach to determining the value(s) assigned to each key assumption, whether those value(s) reflect past experience or, if appropriate, are consistent with external sources of information, and, if not, how and why they differ from past experience or external sources of information | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ The period over which management has projected cash flows based on financial budgets/forecasts approved by management and, when a period greater than five years is used for a cash-generating unit (group of units), an explanation of why that longer period is justified | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ The growth rate used to extrapolate cash flow projections beyond the period covered by the most recent budgets/forecasts | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ The justification for using any growth rate that exceeds the long-term average growth rate for the products, industries, or country or countries in which the entity operates, or for the market to which the unit (group of units) is dedicated | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ The discount rate(s) applied to the cash flow projections | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. If the unit's (group of units') recoverable amount is based on fair value less costs of disposal, disclose the valuation technique(s) used to measure fair value less costs of disposal. An entity is not required to provide the disclosures required by IFRS 13. If fair value less costs of disposal is not measured using a quoted price for an identical unit (group of units), does the entity disclose the following information: | | | | |
| | | ▶ Each key assumption on which management has based its determination of fair value less costs of disposal. Key assumptions are those to which the unit's (group of units') recoverable amount is most sensitive | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Description of management's approach to determining the value(s) assigned to each key assumption, whether those value(s) reflect past experience or, if appropriate, are consistent with external sources of information, and, if not, how and why they differ from past experience or external sources of information | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ The level of the fair value hierarchy (see IFRS 13) within which the fair value measurement is categorised in its | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments | |
|-----|------------|--|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | |
| | | entirety (without giving regard to the observability of 'costs of disposal') | | | | |
| | | ▶ If there has been a change of valuation technique, the change and the reason(s) for making it | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | f. If fair value less costs of disposal is measured using discounted cash flow projections, does the entity disclose the following information: | | | | |
| | | ▶ The period over which management has projected cash flows | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ The growth rate used to extrapolate cash flow projections | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ The discount rate(s) applied to the cash flow projections | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | g. If a reasonably possible change in a key assumption on which management has based its determination of the unit's (group of units') recoverable amount would cause the unit's (group of units') carrying amount to exceed its recoverable amount: | | | | |
| | | ▶ The amount by which the unit's (group of units') recoverable amount exceeds its carrying amount | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ The value assigned to the key assumption | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ The amount by which the value assigned to the key assumption must change, after incorporating any consequential effects of that change on the other variables used to measure recoverable amount, in order for the unit's (group of units') recoverable amount to be equal to its carrying amount | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 36.136 | The most recent detailed calculation made in a preceding period of the recoverable amount of a cash-generating unit (group of units) may, in accordance with IAS 36. 24 or 99, be carried forward and used in the impairment test for that unit (group of units) in the current period provided specified criteria are met. When this is the case, the information for that unit (group of units), that is incorporated in the disclosures required by IAS 36.134 and 135, relates to the carried forward calculation of recoverable amount. | | | | |
| 391 | IAS 36.135 | If some or all of the carrying amount of goodwill or intangible assets with indefinite useful lives is allocated across multiple cash-generating units (groups of units), and the amount so allocated to each unit (group of units) is not significant in comparison with the entity's total carrying amount of goodwill or intangible assets with indefinite useful lives, does the entity disclose: | | | | |
| | | a. That fact | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The aggregate carrying amount of goodwill or intangible assets with indefinite useful lives allocated to those units (groups of units) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 392 | IAS 36.135 | If the recoverable amounts of any of those units (groups of units) are based on the same key assumption(s) and the aggregate carrying amount of goodwill or intangible assets with indefinite useful lives allocated to them is significant in comparison with the entity's total carrying amount of goodwill or intangible assets with indefinite useful lives, does the entity disclose: | | | | |
| | | a. That fact | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The aggregate carrying amount of goodwill allocated to those units (groups of units) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The aggregate carrying amount of intangible assets with indefinite useful lives allocated to those units (groups of units) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. A description of the key assumption(s) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. A description of management's approach to determining the value(s) assigned to the key assumption(s), whether those value(s) reflect past experience or, if appropriate, are consistent with external sources of information, and, if not, how and why they differ from past experience or external sources of information | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | f. If a reasonably possible change in the key assumption(s) would cause the aggregate of the units' (groups of units') | | | | |

| | | Disclosure made | | | Comments | |
|-----|-----------|---|--|--------------------------|--------------------------|--------------------------|
| | | Yes | No | N/A | | |
| | | carrying amounts to exceed the aggregate of their recoverable amounts: | | | | |
| | | ▶ The amount by which the aggregate of the units' (groups of units') recoverable amounts exceeds the aggregate of their carrying amounts | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ The value(s) assigned to the key assumption(s) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ The amount by which the value(s) assigned to the key assumption(s) must change, after incorporating any consequential effects of the change on the other variables used to measure recoverable amount, in order for the aggregate of the units' (groups of units') recoverable amounts to be equal to the aggregate of their carrying amounts | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Income taxes | | | | |
| | IAS 12.78 | If the entity recognises exchange differences on deferred foreign tax liabilities or assets in the statement of comprehensive income, it may classify such differences as deferred tax expense (income), if that presentation is most useful to financial statement users. | | | | |
| New | 393 | IAS 12.98J | If the entity applies <i>Amendment to IAS 12 - Deferred Tax related to Assets and Liabilities arising from a Single Transaction</i> , issued in May 2021, in its annual IFRS financial statements for a period beginning before 1 January 2023, does it disclose that fact | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | 394 | IAS 12.79 IAS 12.80 | Does the entity disclose separately: | | | |
| | | a. The current tax expense (income) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Any adjustments recognised in the period for current tax of prior periods | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The deferred tax expense (income) relating to the origination and reversal of temporary differences | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. The deferred tax expense (income) relating to changes in tax rates or the imposition of new taxes | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. The benefit arising from a previously unrecognised tax loss, tax credit or temporary difference of a prior period that is used to reduce current tax expense | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | f. The benefit from a previously unrecognised tax loss, tax credit or temporary difference of a prior period that is used to reduce deferred tax expense | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | g. Deferred tax expense arising from the write-down, or reversal of a previous write-down, of a deferred tax asset | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | h. The tax expense (income) relating to those changes in accounting policies and errors that are included in profit or loss in accordance with IAS 8 because they cannot be accounted for retrospectively | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | 395 | IAS 12.81 | Does the entity separately disclose the following information: | | | |
| | | a. The aggregate current and deferred tax relating to items that are charged or credited directly to equity (IAS 12.62A) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The amount of income tax relating to each component of other comprehensive income (IAS 12.62 and IAS 1) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The relationship between tax expense (income) and accounting profit or loss in either or both of the following forms: | | | | |
| | | ▶ A numerical reconciliation between tax expense (income) and the product of accounting profit multiplied by the applicable tax rate(s), disclosing also the basis on which the applicable tax rate(s) is (are) computed | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Or | | | | |
| | | ▶ A numerical reconciliation between the average effective tax rate and the applicable tax rate, disclosing also the basis on which the applicable tax rate is computed | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. The changes in the applicable tax rate(s) compared to the previous accounting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. For deductible temporary differences, unused tax losses and unused tax credits for which no deferred tax asset is recognised in the statement of financial position: | | | | |
| | | ▶ The amount | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments |
|------------|---|--------------------------|--------------------------|--------------------------|----------|
| | | Yes | No | N/A | |
| | | | | | |
| | <ul style="list-style-type: none"> ▶ Expiry date, if any | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| IAS 12.39 | f. The aggregate amount of temporary differences associated with investments in subsidiaries, branches and associates and interests in joint arrangements, for which deferred tax liabilities have not been recognised | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| IAS 12.87 | <i>An entity is encouraged to disclose the unrecognised deferred tax liabilities associated with investments in subsidiaries, branches and associates and interests in joint arrangements, if this disclosure is practicable.</i> | | | | |
| | g. For each type of temporary difference and for each type of unused tax losses and unused tax credits: <ul style="list-style-type: none"> ▶ The amount of the deferred tax assets and liabilities recognised in the statement of financial position for each period presented ▶ The amount of the deferred tax income or expense recognised in profit and loss if this is not apparent from the changes in the amounts recognised in the statement of financial position | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | h. For discontinued operations, the tax expense relating to: <ul style="list-style-type: none"> ▶ The gain or loss on discontinuance ▶ The profit or loss from the ordinary activities of the discontinued operation for the period, together with the corresponding amounts for each prior period presented | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | i. The amount of income tax consequences of dividends to shareholders of the entity that were proposed or declared before the financial statements were authorised for issue, but are not recognised as a liability in the financial statements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 396 | IAS 12.81 IAS 12.67 Does the entity disclose: | | | | |
| | a. If a business combination in which the entity is the acquirer causes a change in the amount recognised for its pre-acquisition deferred tax asset, the amount of that change | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 12.68 b. If the deferred tax benefits acquired in a business combination are not recognised at the acquisition date, but are recognised after the acquisition date, the event or change in circumstances that caused the deferred tax benefits to be recognised | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 12.68 (a)(b) If the entity recognises acquired deferred tax benefits in the measurement period based on new information about facts and circumstances that existed at the acquisition date, it recognises the adjustment as a reduction in goodwill related to that acquisition. If the carrying amount of goodwill is zero, it recognises all other acquired deferred tax benefits in profit or loss. All other acquired deferred tax benefits realised are recognised in profit or loss (or, if IAS 12 so requires, outside profit or loss). | | | | |
| 397 | IAS 12.82 If (1) the utilisation of the deferred tax asset is dependent on future taxable profits in excess of the profits arising from the reversal of existing taxable temporary differences, and (2) the entity has suffered a loss in either the current or preceding period in the tax jurisdiction to which the deferred tax asset relates, does the entity disclose the following: | | | | |
| | a. The amount of a deferred tax asset | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | b. The nature of the evidence supporting its recognition | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 398 | IAS 12.82A IAS 12.87A In the circumstances in IAS 12.52A, does the entity disclose: | | | | |
| | ▶ The nature of the potential income tax consequences that would result from the payment of dividends to its shareholders, including the important features of the income tax systems and the factors that will affect the amount of the potential income tax consequences of dividends | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | ▶ The amounts of the potential income tax consequences practicably determinable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | ▶ Whether there are any potential income tax consequences not practicably determinable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| IAS 12.52A | In some jurisdictions, income taxes are payable at a higher or lower rate if part or all of the net profit or retained earnings is paid out as a dividend to shareholders of the entity. In other jurisdictions, income taxes may be refundable or payable if | | | | |

| | | | Disclosure made | | | Comments |
|--------------------------|---|--|--------------------------|--------------------------|--------------------------|----------|
| | | | Yes | No | N/A | |
| | | part or all of the net profit or retained earnings is paid out as a dividend to shareholders of the entity. | | | | |
| 399 | IAS 12.87B | It may sometimes require undue cost or effort to compute the total amount of the potential income tax consequences that would result from the payment of dividends to shareholders. However, in such circumstances, it may be possible to compute some portions of the total, for example: | | | | |
| | | a. If in a consolidated group, a parent and some of its subsidiaries (1) have paid income taxes at a higher rate on undistributed profits, and (2) are aware of the amount that would be refunded on the payment of future dividends to shareholders from consolidated retained earnings, does the entity disclose the refundable amount | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. If applicable, does the entity disclose that there are additional potential income tax consequences that cannot be determined without undue cost or effort | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. Do the parent's separate financial statements, if any, disclose the potential income tax consequences relating to the parent's retained earnings | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 400 | IAS 12.88 IAS 37.86 | Does the entity disclose any tax-related contingent liabilities and contingent assets in accordance with IAS 37 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 12.88 | Contingent liabilities and contingent assets may arise, for example, from unresolved disputes with the taxation authorities. | | | | |
| Intangible assets | | | | | | |
| General | | | | | | |
| 401 | IAS 38.118 | Does the entity disclose the following for each class of intangible assets, distinguishing between internally generated intangible assets and other intangible assets: | | | | |
| | | a. Whether the useful lives are indefinite or finite and, if finite, the useful lives or the amortisation rates used | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The amortisation methods used for intangible assets with finite useful lives | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The gross carrying amount and the accumulated amortisation (aggregated with accumulated impairment losses): | | | | |
| | | ▶ At the beginning of the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ At the end of the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. The line item(s) of the statement of comprehensive income in which any amortisation of intangible assets is included | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. A reconciliation of the carrying amount at the beginning and end of the reporting period, showing: | | | | |
| | | ▶ Additions during the period, indicating separately those from internal development, those acquired separately, and those acquired through business combinations | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 5.6 | ▶ Assets classified as held for sale or included in a disposal group classified as held for sale under IFRS 5 and other disposals | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 36.126 IAS 38.75 IAS 38.85 IAS 38.86 | ▶ Increases or decreases during the reporting period resulting from revaluations under IAS 38.75, IAS 38.85 and IAS 38.86, and from impairment losses recognised or reversed in other comprehensive income under IAS 36, if any | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 36.126 | ▶ Impairment losses recognised in profit or loss during the reporting period under IAS 36, if any | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 36.126 | ▶ Impairment losses reversed in profit or loss during the reporting period under IAS 36, if any | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Any amortisation recognised during the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Net exchange differences arising on the translation of the financial statements into the presentation currency, and on the translation of a foreign operation into the presentation currency of the reporting entity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Other changes in the carrying amount during the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 38.119 | A class of intangible assets is a grouping of assets of a similar nature and use in an entity's operations. | | | | |

| | | | Disclosure made | | | Comments |
|-----|-------------|---|--------------------------|--------------------------|--------------------------|----------|
| | | | Yes | No | N/A | |
| 402 | IAS 38.122 | Does the entity disclose: | | | | |
| | | a. For an intangible asset assessed as having an indefinite useful life, the carrying amount of that asset and reasons supporting the assessment of an indefinite useful life | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. In giving the reasons in (a), does the entity disclose the factor(s) that play a significant role in determining that the asset has an indefinite useful life | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. For any individual intangible asset that is material to the entity's financial statements: | | | | |
| | | ▶ A description of that intangible asset | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ The carrying amount | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Remaining amortisation period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 38.44 | d. For intangible assets acquired by way of a government grant and initially recognised at fair value: | | | | |
| | | ▶ The fair value initially recognised for these assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Their carrying amount | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Whether they are measured after recognition under the cost model or the revaluation model | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. The existence and carrying amounts of intangible assets whose title is restricted and the carrying amounts of intangible assets pledged as security for liabilities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | f. The amount of contractual commitments for the acquisition of intangible assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Revalued intangible assets | | | | |
| 403 | IAS 38.124 | If the entity accounts for intangible assets at revalued amounts, does the entity disclose: | | | | |
| | | a. By class of intangible assets: | | | | |
| | | ▶ The effective date of the revaluation | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ The carrying amount of revalued intangible assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 38.74 | ▶ The carrying amount that would have been recognised had the revalued class of intangible assets been measured after recognition using the cost model in IAS 38.74 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The amount of the revaluation surplus that relates to intangible assets at the beginning and end of the reporting period, indicating the changes during the reporting period and any restrictions on the distribution of the balance to shareholders | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 13.5-7 | c. The fair value measurement disclosures required by IFRS 13 (refer to 'Fair value measurement' section) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Research and development | | | | |
| 404 | IAS 38.126 | Does the entity disclose the aggregate amount of research and development expenditure recognised as an expense during the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Other information | | | | |
| 405 | IAS 38.128 | Does the entity disclose: | | | | |
| | | a. Any fully amortised intangible asset that is still in use | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Significant intangible assets controlled by the entity but not recognised as assets because they do not meet the recognition criteria of IAS 38 or because they were acquired or generated before the version of IAS 38 issued in 1998 was effective | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Inventories | | | | |
| 406 | IAS 2.36 | Does the entity disclose: | | | | |
| | | a. The accounting policies for measuring inventories, including the cost formula used | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The total carrying amount of inventories and the carrying amount in classifications appropriate to the entity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 2.37 | Information about the carrying amounts held in different classifications of inventories and the extent of the changes in these assets is useful to financial statement users. Common classifications of inventories are merchandise, production supplies, materials, work in progress and finished goods. | | | | |
| | | c. The carrying amount of inventories carried at fair value less costs to sell | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments | |
|-----|---------------|---|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | |
| | | d. The amount of inventories recognised as an expense during the period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. The amount of any write-down of inventories recognised as an expense in the period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | f. The amount of any reversal of any write-down that is recognised as a reduction in the amount of inventories recognised as expense in the period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | g. The circumstances or events that led to the reversal of a write-down of inventories | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | h. The carrying amount of inventories pledged as security for liabilities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 407 | IAS 2.39 | If the entity adopts a format for profit or loss that results in amounts being disclosed other than the cost of inventories recognised as an expense during the period and presents an analysis of expenses using a classification based on the nature of expenses, does the entity disclose the costs recognised as an expense for raw materials and consumables, labour costs and other costs together with the amount of the net change in inventories for the period? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Investment property | | | | |
| | IAS 40.74 | The disclosures set out in this section apply in addition to those in IFRS 16. Under IFRS 16, an owner of an investment property provides lessors' disclosures for the leases into which it has entered. A lessee that holds an investment property as a right-of-use asset provides lessees' disclosures as required by IFRS 16 and lessors' disclosures as required by IFRS 16 for any operating leases into which it has entered. | | | | |
| 408 | IAS 40.84E(b) | If an entity reclassifies property at the date of initial application of <i>Amendments to IAS 40 - Transfers of Investment Property</i> , does it disclose the amounts reclassified to, or from, investment property in accordance with paragraph 84C as part of the reconciliation of the carrying amount of investment property at the beginning and end of the period as required by paragraphs 76 and 79 (see below) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Fair value model and cost model | | | | |
| 409 | IAS 40.75 | Does the entity disclose: | | | | |
| | | a. Whether it applies the fair value model or the cost model | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 40.14 | b. If classification is difficult, the criteria the entity uses to distinguish investment property from owner-occupied property and from property held for sale in the ordinary course of business | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 13.5-7 | c. The fair value measurement disclosures required by IFRS 13 (refer to 'Fair value measurement' section) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. The extent to which the fair value of investment property (as measured or disclosed in the financial statements) is based on a valuation by an independent valuer who holds a recognised and relevant professional qualification and who has recent experience in the location and category of the investment property being valued | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. If there is no valuation by an independent valuer as described in (e), that fact | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | f. The amounts included in the profit or loss for: | | | | |
| | | ▶ Rental income from investment property | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Direct operating expenses (including repairs and maintenance) arising from investment property that generated rental income during the period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Direct operating expenses (including repairs and maintenance) arising from investment property that do not generate rental income during the period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 40.32C | ▶ The cumulative change in fair value recognised in profit or loss on a sale of investment property from a pool of assets in which the cost model is used into a pool in which the fair value model is used | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | g. The existence and amounts of restrictions on the realisability of investment property or the remittance of income and proceeds of disposal | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments | |
|-----|-----------|--|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | |
| | | h. The contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Fair value model | | | | |
| 410 | IAS 40.76 | If the entity applies the fair value model, does it also reconcile the carrying amount of investment property at the beginning and end of the reporting period showing the following: | | | | |
| | | a. Additions, disclosing separately those additions resulting from acquisitions and those resulting from subsequent expenditure recognised in the carrying amount of an asset | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Additions resulting from acquisitions through business combinations | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 5.6 | c. Assets classified as held for sale or included in a disposal group classified as held for sale in accordance with IFRS 5 and other disposals | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. Net gains or losses from fair value adjustments | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. The net exchange differences arising on the translation of the financial statements into a different presentation currency and on the translation of a foreign operation into the presentation currency of the reporting entity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | f. Transfers to and from inventories and owner-occupied property | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | g. Other changes | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 411 | IAS 40.77 | If the entity adjusts a valuation obtained for an investment property significantly for the purpose of the financial statements, does the entity reconcile between the valuation obtained and the adjusted valuation included in the financial statements, showing separately: | | | | |
| | | a. The aggregate amount of any recognised lease liabilities that have been added back | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Any other significant adjustments | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 412 | IAS 40.78 | In the exceptional cases in which the entity's policy is to account for investment properties at fair value, but because of the lack of a reliable fair value, it measures investment property at cost less any accumulated depreciation and any accumulated impairment losses or in accordance with IFRS 16 does the entity disclose: | | | | |
| | | a. A reconciliation under IAS 40.76 - relating to that investment property separately - of the carrying amount at the beginning and end of the period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. A description of the investment property | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. An explanation of why fair value cannot be measured reliably | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. If possible, the range of estimates within which fair value is highly likely to lie | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. On disposal of investment property not carried at fair value: | | | | |
| | | ▶ The fact that the entity has disposed of investment property not carried at fair value | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ The carrying amount of that investment property at the time of sale | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ The amount of gain or loss recognised | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Cost model | | | | |
| 413 | IAS 40.79 | If the entity applies the cost model, does it disclose: | | | | |
| | | a. The depreciation methods used | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The useful lives or the depreciation rates used | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. A reconciliation of the carrying amount of investment property at the beginning and end of the period, showing the following: | | | | |
| | | ▶ Additions, disclosing separately those additions resulting from acquisitions and those resulting from subsequent expenditure recognised as an asset | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Additions resulting from acquisitions through business combinations | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments |
|------------|---|--------------------------|--------------------------|--------------------------|----------|
| | | Yes | No | N/A | |
| IFRS 5.6 | ▶ Assets classified as held for sale or included in a disposal group classified as held for sale in accordance with IFRS 5 and other disposals | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | ▶ Depreciation | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| IAS 36.126 | ▶ The amount of impairment losses recognised, and the amount of impairment losses reversed, during the period in accordance with IAS 36 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | ▶ The net exchange differences arising on the translation of the financial statements into a different presentation currency, and on translation of a foreign operation into the presentation currency of the reporting entity: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | ▶ Transfers to and from inventories and owner-occupied property | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | ▶ Other changes | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | e. The fair value of investment property | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| IAS 40.53 | f. In the exceptional cases in which the entity cannot measure the fair value of the investment property reliably, does the entity disclose: | | | | |
| | ▶ A description of the investment property | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | ▶ An explanation of why fair value cannot be measured reliably | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | ▶ If possible, the range of estimates within which fair value is highly likely to lie | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

Leases

Presentation and disclosures by lessees

Presentation

| | | | | | | | |
|-----|-----|---------------|--|--------------------------|--------------------------|--------------------------|--|
| New | 414 | IFRS 16.C1D | If the entity applies <i>Amendment to IFRS 16 - Lease Liability in a Sale and Leaseback</i> , issued in September 2022, in its annual IFRS financial statements for a period beginning before 1 January 2024, does it disclose that fact | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | 415 | IFRS 16.47(a) | Does the entity present in the statement of financial position (or disclose in the notes) right-of-use assets separately from other assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | IFRS 16.48 | The requirement in IFRS 16.47(a) does not apply to right-of-use assets that meet the definition of investment property, which must be presented in the statement of financial position as investment property. | | | | |
| | 416 | IFRS 16.47(a) | If the entity does not present right-of-use assets separately in the statement of financial position, does it: <ol style="list-style-type: none"> Include right-of-use assets within the same line item as that within which the corresponding underlying assets would be presented if they were owned Disclose which line items in the statement of financial position include those right-of-use assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | 417 | IFRS 16.47(b) | Does the entity: <ul style="list-style-type: none"> Present lease liabilities separately from other liabilities in the statement of financial position Or <ul style="list-style-type: none"> If not, disclose which line items in the statement of financial position include those liabilities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | 418 | IFRS 16.49 | In the statement of profit or loss and other comprehensive income, does the entity present interest expense on the lease liability separately from the depreciation charge for the right-of-use asset | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | IFRS 16.49 | Interest expense on the lease liability is a component of finance costs, which IAS 1.82(b) requires to be presented separately in the statement of profit or loss and other comprehensive income. | | | | |
| | 419 | IFRS 16.50 | In the statement of cash flows, does the entity classify: <ol style="list-style-type: none"> Cash payments for the principal portion of the lease liability within financing activities Cash payments for the interest portion of the lease liability applying the requirements in IAS 7 for interest paid Short-term lease payments, payments for leases of low-value assets and variable lease payments not included in | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments |
|-----|---------------------------------------|---|--------------------------|--------------------------|--------------------------|
| | | Yes | No | N/A | |
| | | the measurement of the lease liability within operating activities | | | |
| | | Disclosures | | | |
| | IFRS 16.51 | The objective of the disclosures is for lessees to disclose information in the notes that, together with the information provided in the statement of financial position, statement of profit or loss and statement of cash flows, gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of the lessee. IFRS 16.52-60 specifies requirements on how to meet this objective. | | | |
| | IFRS 16.52 | | | | |
| 420 | IFRS 16.52 | Does the entity disclose (or incorporate by way of cross-reference) information about its leases, for which it is a lessee, in a single note or separate section in its financial statements | | | |
| 421 | IFRS 16.53 | Does the entity disclose the following amounts for the reporting period: | | | |
| | | a. Depreciation charge for right-of-use assets by class of underlying asset | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. Interest expense on lease liabilities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. The expense relating to short-term leases accounted for under IFRS 16.6 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | This expense need not include the expense relating to leases with a lease term of one month or less. | | | |
| | IFRS 16.6 | d. The expense relating to leases of low-value assets accounted for under IFRS 16.6 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | This expense must not include the expense relating to short-term leases of low-value assets included in IFRS 16.53(c). | | | |
| | | e. The expense relating to variable lease payments not included in the measurement of lease liabilities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | f. Income from subleasing right-of-use assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | g. Total cash outflow for leases | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | h. Additions to right-of-use assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | i. Gains or losses arising from sale and leaseback transactions | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | j. The carrying amount of right-of-use assets at the end of the reporting period by class of underlying asset | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | IFRS 16.54 | An entity must provide the disclosures specified in IFRS 16.53 in a tabular format, unless another format is more appropriate. The amounts disclosed must include costs that a lessee has included in the carrying amount of another asset during the reporting period. | | | |
| 422 | IFRS 16.55 IFRS 16.6 | If the portfolio of short-term leases to which the entity is committed at the end of the reporting period is dissimilar to the portfolio of short-term leases to which the short-term lease expense disclosed applying IFRS 16.53(c) relates, does the entity disclose the amount of its lease commitments for short-term leases that are accounted for under IFRS 16.6 | | | |
| 423 | IFRS 16.56 | If right-of-use assets meet the definition of investment property, does the entity apply the disclosure requirements in IAS 40 | | | |
| | | In that case, an entity is not required to provide the disclosures in IFRS 16.53(a), (f), (h) or (j) for those right-of-use assets. | | | |
| 424 | IFRS 16.57 IAS 16.77 | If the entity measures right-of-use assets at revalued amounts under IAS 16, does the entity disclose the information required by IAS 16.77 for those right-of-use assets | | | |
| 425 | IFRS 16.58 IFRS 7.39 IFRS 7.B11 | Does the entity disclose a maturity analysis of lease liabilities under IFRS 7.39 and IFRS 7.B11 separately from the maturity analyses of other financial liabilities | | | |
| 426 | IFRS 16.59 IFRS 16.B48 | In addition to the disclosures required in IFRS 16.53-58, does the entity disclose additional qualitative and quantitative information about its leasing activities necessary to meet the disclosure objective in IFRS 16.51 (as described in IFRS | | | |

| | | Disclosure made | | | Comments | |
|--|----------------|--|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | |
| | | 16.B48). This additional information may include, but is not limited to, information that helps users of financial statements to assess: | | | | |
| | | a. The nature of the lessee's leasing activities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Future cash outflows to which the lessee is potentially exposed that are not reflected in the measurement of lease liabilities. This includes exposure arising from: | | | | |
| | IFRS 16.B49 | ▶ Variable lease payments | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 16.B50 | ▶ Extension options and termination options | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 16.B51 | ▶ Residual value guarantees | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Leases not yet commenced to which the lessee is committed | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. Restrictions or covenants imposed by leases | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 16.B52 | d. Sale and leaseback transactions | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 16.B48-52 | <p>In determining whether additional information about leasing activities is necessary to meet the disclosure objective in IFRS 16.51, the entity must consider:</p> <p>a. Whether that information is relevant to users of financial statements. The entity (lessee) must provide the additional information specified in IFRS 16.59 only if that information is expected to be relevant to users of financial statements</p> <p>b. Whether that information is apparent from information either presented in the primary financial statements or disclosed in the notes. The entity (lessee) need not duplicate information that is already presented elsewhere in the financial statements</p> <p>IFRS 16.B49-52 provides examples of additional information that could help users of financial statements for variable lease payments, extension options and termination options, residual value guarantees and sale and leaseback transactions, respectively.</p> | | | | |
| 427 | IFRS 16.60 | If the entity accounts for short-term leases or leases of low-value assets by applying IFRS 16.6, does it disclose that fact | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 428 | IFRS 16.60A | If the entity applies the practical expedient in IFRS 16.46A, does it disclose: | | | | |
| | | a. That it has applied the practical expedient to all rent concessions that meet the conditions in IFRS 16.46B or, if not applied to all such rent concessions, information about the nature of the contracts to which it has applied the practical expedient | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The amount recognised in profit or loss for the reporting period to reflect changes in lease payments that arise from rent concessions to which the lessee has applied the practical expedient in IFRS 16.46A | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Presentation and disclosures by lessors | | | | | | |
| Presentation | | | | | | |
| 429 | IFRS 16.67 | Does the entity present assets held under a finance lease in the statement of financial position as a receivable at an amount equal to the net investment in the lease | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 430 | IFRS 16.88 | Does the entity present underlying assets subject to operating leases in its statement of financial position according to the nature of the underlying asset | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| General disclosures | | | | | | |
| | IFRS 16.89 | <p>The objective of the disclosures is for lessors to disclose information in the notes that, together with the information provided in the statement of financial position, statement of profit or loss and statement of cash flows, gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of the lessor.</p> <p>IFRS 16.90-97 specifies the requirements for how to meet this objective.</p> | | | | |
| 431 | IFRS 16.90 | Does the entity disclose the following amounts for the reporting period: | | | | |
| | | a. For finance leases: | | | | |
| | | ▶ Selling profit or loss | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments | |
|---|------------|---|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | |
| | | <ul style="list-style-type: none"> ▶ Finance income on the net investment in the lease ▶ Income relating to variable lease payments not included in the measurement of the net investment in the lease | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. For operating leases, lease income, separately disclosing income relating to variable lease payments that do not depend on an index or a rate | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 16.91 | An entity must provide the disclosures specified in IFRS 16.90 in a tabular format, unless another format is more appropriate. | | | | |
| 432 | IFRS 16.92 | Does the entity disclose additional qualitative and quantitative information about its leasing activities necessary to meet the disclosure objective in IFRS 16.89 that includes, but is not limited to, information that helps users of financial statements to assess: | | | | |
| | | a. The nature of the entity's (lessor's) leasing activities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. How the entity (lessor) manages the risk associated with any rights it retains in underlying assets. In particular, the entity must disclose its risk management strategy for the rights it retains in underlying assets, including any means by which it reduces that risk | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 16.92 | Such means may include, for example, buy-back agreements, residual value guarantees or variable lease payments for use in excess of specified limits. | | | | |
| Finance leases | | | | | | |
| 433 | IFRS 16.93 | Does the entity provide a qualitative and quantitative explanation of the significant changes in the carrying amount of the net investment in finance leases | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 434 | IFRS 16.94 | Does the entity disclose a maturity analysis of the lease payments receivable, showing the undiscounted lease payments to be received on an annual basis for a minimum of each of the first five years and a total of the amounts for the remaining years | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 435 | IFRS 16.94 | Does the entity reconcile the undiscounted lease payments to the net investment in the lease. The reconciliation must identify the unearned finance income relating to the lease payments receivable and any discounted unguaranteed residual value | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Operating leases | | | | | | |
| 436 | IFRS 16.95 | For items of property, plant and equipment subject to an operating lease, does the entity apply the disclosure requirements in IAS 16 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 16.95 | In applying the disclosure requirements in IAS 16, an entity must disaggregate each class of property, plant and equipment into assets subject to operating leases and assets not subject to operating leases. Accordingly, an entity must provide the disclosures required by IAS 16 for assets subject to an operating lease (by class of underlying asset) separately from owned assets held and used by the entity. | | | | |
| 437 | IFRS 16.96 | Does the entity apply the disclosure requirements in IAS 36, IAS 38, IAS 40 and IAS 41 for assets subject to operating leases | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 438 | IFRS 16.97 | Does the entity disclose a maturity analysis of lease payments, showing the undiscounted lease payments to be received on an annual basis for a minimum of each of the first five years and a total of the amounts for the remaining years | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Non-current assets held for sale and discontinued operations | | | | | | |
| | IFRS 5.5B | IFRS 5 specifies the disclosures required in respect of non-current assets (or disposal groups) classified as held for sale or discontinued operations. Disclosures in other IFRSs do not apply to such assets (or disposal groups) unless those IFRSs require: | | | | |
| | | a. Specific disclosures in respect of non-current assets (or disposal groups) classified as held for sale or discontinued operations | | | | |
| | | Or | | | | |

| | | Disclosure made | | | Comments |
|-----|------------------------|---|--------------------------|--------------------------|--------------------------|
| | | Yes | No | N/A | |
| | | b. Disclosures about measurement of assets and liabilities within a disposal group that are not within the scope of the measurement requirement of IFRS 5 and such disclosures are not already provided in the other notes to the financial statements | | | |
| | IFRS 5.31 | A 'component' of an entity comprises operations and cash flows that can be clearly distinguished, operationally and for financial reporting purposes, from the rest of the entity. In other words, a component of an entity was a cash-generating unit or a group of cash-generating units while being held for use. | | | |
| | IFRS 5.32 | A discontinued operation is a component of an entity that either has been disposed of, or is classified as held for sale, and: | | | |
| | | a. Represents a separate major line of business or geographical area of operations | | | |
| | | b. Is part of a single coordinated plan to dispose of a separate major line of business or geographical area of operations | | | |
| | | Or | | | |
| | | c. Is a subsidiary acquired exclusively with a view to resale | | | |
| 439 | IFRS 5.30 IFRS 5.33 | Does the entity present information that enables users of the financial statements to evaluate the financial effects of discontinued operations by disclosing: | | | |
| | | a. A single amount in the statement of comprehensive income comprising the total of: | | | |
| | | ▶ The post-tax profit or loss of discontinued operations | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ The post-tax gain or loss recognised on the measurement to fair value less costs to sell or on the disposal of the assets or disposal group(s) constituting the discontinued operation | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | IFRS 5.33A | If the entity presents the items of profit or loss in a separate statement as described in IAS 1.10A, a section identified as relating to discontinued operations is presented in that statement. | | | |
| | IAS 12.81(h) | b. An analysis of the single amount in (a) into the following: | | | |
| | | ▶ The revenue, expenses and pre-tax profit or loss of discontinued operations and the related income tax expense | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ The gain or loss recognised on the measurement to fair value less costs to sell or on the disposal of the assets or disposal group(s) constituting the discontinued operation and the related income tax expense | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | IFRS 5.33 IFRS 5.11 | The entity may present the analysis in (b) in the notes or in the statement of comprehensive income. If it is presented in the statement of comprehensive income, it is presented in a section identified as relating to discontinued operations, separately from continuing operations. The analysis is not required for disposal groups that are newly acquired subsidiaries that meet the criteria to be classified as held for sale on acquisition. | | | |
| | | c. The net cash flows attributable to the operating, investing and financing activities of discontinued operations | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | IFRS 5.33 IFRS 5.11 | The analysis in (c) may be presented either in the notes or in the financial statements. These disclosures are not required for disposal groups that are newly acquired subsidiaries that meet the criteria to be classified as held for sale on acquisition. | | | |
| | | d. The income from continuing operations and from discontinued operations attributable to owners of the parent | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | IFRS 5.33 | The analysis in (d) may be presented either in the notes or in the statement of comprehensive income. | | | |

| | | | Disclosure made | | | Comments |
|-----|-------------------------------------|---|--------------------------|--------------------------|--------------------------|----------|
| | | | Yes | No | N/A | |
| 440 | IFRS 5.34 | Does the entity re-present the disclosures in IFRS 5.33 for prior periods presented in the financial statements so that the disclosures relate to all operations that are discontinued by the end of the current reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 441 | IFRS 5.35 | Does the entity classify separately in discontinued operations and disclose the nature and amount of adjustments that are made in the current period to amounts previously presented in discontinued operations that are directly related to the disposal of a discontinued operation in a prior period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 5.35 | Examples of circumstances in which these adjustments may arise include: a. The resolution of uncertainties that arise from the terms of the disposal transaction, such as the resolution of purchase price adjustments and indemnification issues with the purchaser b. The resolution of uncertainties that arise from and are directly related to the operations of the component before its disposal, such as environmental and product warranty obligations retained by the seller c. The settlement of employee benefit plan obligations, if the settlement is directly related to the disposal transaction | | | | |
| 442 | IFRS 5.36 IFRS 5.33-35 | If the entity ceases to classify a component of the entity as held for sale, does the entity reclassify the results of operations of the component previously presented in discontinued operations under IFRS 5.33-35 and include them in income from continuing operations for all period presented | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | The amounts for prior periods must be described as having been re-presented. | | | | |
| 443 | IFRS 5.36A | If an entity commits to a sale plan involving loss of control of a subsidiary and the subsidiary is a disposal group that meets the definition of a discontinued operation under IFRS 5.32, does it disclose the information required by IFRS 5.33-36 for this subsidiary | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 444 | IFRS 5.30 | Does the entity present information that enables users of the financial statements to evaluate the financial effects of disposals of non-current assets (or disposal groups) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 445 | IFRS 5.38 | For non-current assets or disposal groups held for sale does the entity present: | | | | |
| | | a. Non-current asset(s) and assets from a disposal group classified as held for sale separately from other assets in the statement of financial position | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Liabilities of a disposal group classified as held for sale separately from other liabilities in the statement of financial position | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. Assets and liabilities classified as held for sale on a gross basis, i.e., not netted off against each other | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 5.39 | d. The major classes of assets and liabilities classified as held for sale either in the statement of financial position or in the notes, except when the disposal group is a newly acquired subsidiary that meets the criteria to be held for sale on acquisition | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. Cumulative income or expense recognised in other comprehensive income relating to a non-current asset (or disposal group) classified as held for sale | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 446 | IFRS 5.41 | In the period in which a non-current asset (or disposal group) is either classified as held for sale or sold, does the entity disclose: | | | | |
| | | a. A description of the non-current asset (or disposal group) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The facts and circumstances of the sale, or leading to the expected disposal, and the expected manner and timing of that disposal | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 5.20 IFRS 5.21 IFRS 5.22 | c. The gain or loss recognised in accordance with IFRS 5.20-22 and, if not separately presented in the statement of comprehensive income, the caption in the statement of comprehensive income that includes that gain or loss | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. The reportable segment in which the non-current asset (or disposal group) is presented under IFRS 8, if applicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | | Disclosure made | | | Comments |
|---|-------------------------------------|---|--------------------------|--------------------------|--------------------------|----------|
| | | | Yes | No | N/A | |
| 447 | IFRS 5.26 IFRS 5.29 IFRS 5.42 | If the entity ceases to classify the asset (or disposal group) as held for sale or removes an individual asset or liability from a disposal group classified as held for sale, does the entity disclose the following information in the period of the decision to change the plan to sell the non-current asset (or disposal group): | | | | |
| | | a. The facts and circumstances leading to the decision | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The effect of the decision on the results of operations for the period and any prior periods presented | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 448 | IFRS 13.5-7 | For measurements and disclosures of fair value (including fair value less costs to sell) required by IFRS 5, does the entity provide the disclosures required by IFRS 13 (refer to 'Fair value measurement' section) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 449 | IFRS 5.12 | When the criteria for classification of a non-current asset (or disposal group) as held for sale are met after the reporting period but before the authorisation of the financial statements for issue, does the entity disclose the information specified in IFRS 5.41(a), (b) and (d) in the notes | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Operating segments | | | | | | |
| 450 | IFRS 8.20 IFRS 8.21 | Does the entity disclose the following for each period for which a statement of comprehensive income is presented, to enable users of its financial statements to evaluate the nature and financial effects of the business activities in which it engages and the economic environment in which it operates: | | | | |
| | | a. General information as described in IFRS 8.22 below | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Information about reported segment profit or loss, including specified revenues and expenses included in reported segment profit or loss, segment assets, segment liabilities and the basis of measurement, as described in IFRS 8.23-27 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. Reconciliations of the totals of segment revenues, reported segment profit or loss, segment assets, segment liabilities and other material segment items to corresponding entity amounts as described in IFRS 8.28 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 451 | IFRS 8.21 | For each date that a statement of financial position is presented, does the entity reconcile the amounts in the statement of financial position to the amounts for reportable segments (Information for prior periods is restated as described in IFRS 8.29-30) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| General information | | | | | | |
| 452 | IFRS 8.22 | Does the entity disclose: | | | | |
| | | a. Factors used to identify the entity's reportable segments, including the basis of organisation (for example, whether management has chosen to organise the entity around differences in products and services, geographical areas, regulatory environments, or a combination of factors and whether operating segments have been aggregated) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The judgements made by management in applying the aggregation criteria in IFRS 8.12. This includes a brief description of the operating segments that have been aggregated in this way and the economic indicators that have been assessed in determining that the aggregated operating segments share similar economic characteristics | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. Types of products and services from which each reportable segment derives its revenues | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Information about profit or loss, assets and liabilities | | | | | | |
| 453 | IFRS 8.23 | Does the entity disclose a measure of profit or loss for each reportable segment | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 454 | IFRS 8.23 | Does the entity disclose a measure of total assets and liabilities for each reportable segment if such amounts are regularly provided to the chief operating decision maker | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 455 | IFRS 8.23 | Does the entity disclose the following about each reportable segment if the specified amounts are included in the measure of segment profit or loss reviewed by the chief operating decision maker or are otherwise regularly provided to the chief operating decision maker, even if not included in the measure of segment profit or loss: | | | | |
| | | a. Revenues from external customers | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments | |
|-----|-----------|---|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | |
| | | b. Revenues from transactions with other operating segments of the same entity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. Interest revenue | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. Interest expense | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. Depreciation and amortisation | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | f. Material items of income and expense disclosed in accordance with IAS 1.97 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | g. The entity's interest in the profit or loss of associates and joint ventures accounted for by the equity method | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | h. Income tax expense or income | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | i. Material non-cash items other than depreciation and amortisation | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 8.23 | An entity shall report interest revenue separately from interest expense for each reportable segment unless a majority of the segment's revenues are from interest and the chief operating decision maker relies primarily on net interest revenue to assess the performance of the segment and make decisions about resources to be allocated to the segment. | | | | |
| 456 | IFRS 8.24 | Does the entity disclose the following about each reportable segment if the specified amounts are included in the measure of segment assets reviewed by the chief operating decision maker or are otherwise regularly provided to the chief operating decision maker, even if not included in the measure of segment assets: | | | | |
| | | a. The amount of investment in associates and joint ventures accounted for by the equity method | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The amounts of additions to non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets and rights arising under insurance contracts | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Measurement | | | | |
| 457 | IFRS 8.25 | Are the amounts in each segment item reported included in the measure of the segment's profit or loss, its assets, or its liabilities reported to the chief operating decision maker for allocating resources to the segment and assessing its performance | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 8.25 | The entity includes adjustments and eliminations in preparing an entity's financial statements and allocations of revenues, expenses and gains or losses in determining reported segment profit or loss only if they are included in the measure of the segment's profit or loss that is used by the chief operating decision maker. Similarly, only those assets and liabilities that are included in the measures of the segment's assets and segment's liabilities that are used by the chief operating decision maker are reported for that segment. If amounts are allocated to reported segment profit or loss, assets or liabilities, those amounts are allocated on a reasonable basis. | | | | |
| 458 | IFRS 8.26 | If the chief operating decision maker uses only one measure of an operating segment's profit or loss, its assets or its liabilities, is the segment information reported at those measures | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 8.26 | If the chief operating decision maker uses more than one measure of an operating segment's profit or loss, its assets or its liabilities, the segment information reported shall be based on the measurement principles most consistent with those used in measuring the corresponding amounts in the entity's financial statements. | | | | |
| 459 | IFRS 8.27 | Does the entity explain the measurements of segment profit or loss, segment assets and segment liabilities for each reportable segment, by disclosing, at a minimum: | | | | |
| | | a. The basis of accounting for any transactions between reportable segments | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The nature of any differences between the measurements of the reportable segments' profits or losses and the entity's profit or loss before income tax expense or income and discontinued operations (if not apparent from the reconciliations described in IFRS 8.28) which could include accounting policies and policies for allocation of centrally incurred costs that are necessary for an understanding of the reported segment information | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments | |
|-----|-----------|--|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | |
| | | c. The nature of any differences between the measurements of the reportable segments' assets and the entity's assets (if not apparent from the reconciliations described in IFRS 8.28), which could include accounting policies and policies for allocation of jointly used assets that are necessary for an understanding of the reported segment information | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. The nature of any differences between the measurements of the reportable segments' liabilities and the entity's liabilities (if not apparent from the reconciliations described in IFRS 8.28), which could include accounting policies and policies for allocation of jointly utilised liabilities that are necessary for an understanding of the reported segment information | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. The nature of any changes from prior periods in the measurement methods used to determine reported segment profit or loss and the effect, if any, of those changes on the measure of segment profit or loss | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | f. The nature and effect of any asymmetrical allocations to reportable segments. For example, an entity might allocate depreciation expense to a segment without allocating the related depreciable assets to that segment | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Reconciliations | | | | |
| 460 | IFRS 8.28 | Does the entity reconcile: | | | | |
| | | a. Total reportable segments' revenues to the entity's revenue | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Total reportable segments' measures of profit or loss to the entity's profit or loss before tax expense (tax income) and discontinued operations | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 8.28 | However, if the entity allocates to reportable segments items such as tax expense (tax income), the entity may reconcile the total of the segments' measures of profit or loss to the entity's profit or loss after those items. | | | | |
| | | c. Total reportable segments' assets to the entity's assets if the segment assets are reported under IFRS 8.23 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. Total reportable segments' liabilities to the entity's liabilities if segment liabilities are reported under IFRS 8.23 above | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. Total reportable segments' amounts for every other material item of information disclosed to the corresponding amount for the entity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 461 | IFRS 8.28 | Does the entity separately identify and describe all material reconciling items | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 8.28 | For example, the entity separately identifies and describes the amount of each material adjustment needed to reconcile reportable segment profit or loss to the entity's profit or loss arising from different accounting policies. | | | | |
| | | Restatement of previously reported information | | | | |
| 462 | IFRS 8.29 | If the entity changed the structure of its internal organisation in a manner that causes the composition of its reportable segments to change, has the comparative information for earlier periods, including interim periods, been restated if it is available and the cost to develop it is not excessive | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 8.29 | The determination of whether the information is not available and the cost to develop it is excessive is made for each individual item of disclosure. Following a change in the composition of its reportable segments, the entity discloses whether it restated the corresponding items of segment information for earlier periods. | | | | |
| 463 | IFRS 8.30 | If the entity changes the structure of its internal organisation in a manner that causes the composition of its reportable segments to change and does not restate segment information for prior periods, including interim periods, for the change, does the entity disclose, in the reporting period in which the change occurs, segment information for the current period on both the old basis and the new basis of segmentation, unless the necessary information is not available and the cost to develop it would be excessive | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments | | |
|--|------------------------|---|----|--------------------------|--------------------------|---|--|
| | | Yes | No | N/A | | | |
| Information about products and services | | | | | | | |
| 464 | IFRS 8.32 | Does the entity report the revenues from external customers for each product and service, or each group of similar products and services, unless the necessary information is not available and the cost to develop it is excessive, in which case that fact is disclosed | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 8.32 | The revenues reported are based on the financial information used to produce the entity's financial statements. | | | | | |
| | IFRS 8.31 | | | | | The entity-wide disclosures set out in IFRS 8.32-34 apply to all entities subject to IFRS 8, including those with a single reportable segment. The entity provides this information only to the extent that it is not already provided as part of the reportable operating segment information required by this IFRS. | |
| Information about geographical areas | | | | | | | |
| 465 | IFRS 8.33 | Does the entity report the following geographical information, unless the necessary information is not available and the cost to develop it would be excessive: | | | | | |
| | | a. Revenues from external customers: | | | | | |
| | | ▶ Attributed to the entity's country of domicile | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Attributed to all foreign countries in total from which the entity derives revenues | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Attributed to an individual foreign country, if material | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ The basis for attributing revenues from external customers to individual countries | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets and rights arising under insurance contracts: | | | | | |
| | | ▶ Located in the entity's country of domicile | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Located in all foreign countries in total in which the entity holds assets | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Located in an individual foreign country, if material | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. If the necessary information is not available and the cost to develop it would be excessive, does the entity disclose that fact | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 8.33 | The amounts reported are based on the financial information that is used to produce the entity's financial statements. The entity may disclose subtotals of geographical information about groups of countries. | | | | | |
| Information about major customers | | | | | | | |
| 466 | IFRS 8.34 | If revenues from transactions with a single external customer amount to 10% or more of the entity's revenues, does the entity disclose: | | | | | |
| | | a. This fact | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The revenues from each such customer | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The identity of the segment or segments reporting the revenues | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 8.34 | The entity need not disclose the identity of a major customer or the revenues that each segment reports from that customer. Under IFRS 8, a group of entities known to a reporting entity to be under common control are considered a single customer. However, judgement is required to assess whether a government (national, state, provincial, territorial, local or foreign) and entities known to the reporting entity to be under the control of that government are considered a single customer. | | | | | |
| Property, plant and equipment | | | | | | | |
| 467 | IAS 16.42 IAS 12.65 | Does the entity disclose the effects of taxes on income, if any, resulting from the revaluation of property, plant and equipment in accordance with IAS 12 | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 468 | IAS 16.73 | For each class of property, plant and equipment, does the entity disclose: | | | | | |
| | | a. The measurement bases used for determining the gross carrying amount | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 16.75 | b. The depreciation methods used | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | | Disclosure made | | | Comments |
|-----|-------------|---|--------------------------|--------------------------|--------------------------|----------|
| | | | Yes | No | N/A | |
| | IAS 16.75 | c. The useful lives or the depreciation rates used | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. The gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. A reconciliation of the carrying amount at the beginning and end of the period showing: | | | | |
| | | ▶ Additions | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Assets classified as held for sale or included in a disposal group classified as 'held for sale' in accordance with IFRS 5 and other disposals | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 16.31 | ▶ Acquisitions through business combinations | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 16.39 | ▶ Increases or decreases resulting from revaluations and impairment losses recognised or reversed in other comprehensive income under IAS 36 during the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Impairment losses recognised in profit or loss during the period under IAS 36 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Impairment losses reversed in profit or loss during the period under IAS 36 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 16.75 | ▶ Depreciation (whether recognised in profit or loss or as a part of the cost of other assets) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ The net exchange differences arising on the translation of the financial statements from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Other changes | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 16.37 | A class of property, plant and equipment is a grouping of assets of a similar nature and use in an entity's operations. | | | | |
| | IAS 16.78 | An entity discloses information on impaired property, plant and equipment under IAS 36 in addition to the information required by IAS 16.73(e)(iv)-(vi). | | | | |
| 469 | IAS 16.74 | Does the entity disclose the following information: | | | | |
| | | a. The existence and amounts of restrictions on title, and property, plant and equipment pledged as security for liabilities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The amount of expenditures recognised in the carrying amount of an item of property, plant and equipment during its construction | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The amount of contractual commitments for the acquisition of property, plant and equipment | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 470 | IAS 16.74A | | | | |
| | | If not presented separately in the statement of comprehensive income, does the entity disclose: | | | | |
| | | a. The amount of compensation from third parties for items of property, plant and equipment that were impaired, lost or given up that is included in profit or loss | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The amounts of proceeds and cost included in profit or loss in accordance with paragraph 20A that relate to items produced that are not an output of the entity's ordinary activities, and which line item(s) in the statement of comprehensive income include(s) such proceeds and cost | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 471 | IAS 16.77 | If items of property, plant and equipment are stated at revalued amounts under the revaluation model, does the entity disclose the following information: | | | | |
| | | a. The effective date of the revaluation | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Whether an independent valuer was involved | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 13.5-7 | c. The fair value measurement disclosures required by IFRS 13 (refer to 'Fair value measurement' section) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. For each revalued class of property, plant and equipment, the carrying amount that would have been recognised had the assets been carried under the cost model | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. The revaluation surplus, indicating the change for the period and any restrictions on the distribution of the balance to shareholders | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 472 | IAS 16.79 | Does the entity disclose: | | | | |
| | | a. The carrying amount of temporarily idle property, plant and equipment | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments | |
|-----|------------------------|--|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | |
| | | b. The gross carrying amount of any fully depreciated property, plant and equipment that is still in use | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The carrying amount of property, plant and equipment retired from active use and not classified as held for sale | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. If the cost model is used, the fair value of property, plant and equipment, if this is materially different from the carrying amount | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Provisions, contingent liabilities and contingent assets | | | | |
| 473 | IAS 37.84 | For each class of provision (comparative information is not required), does the entity disclose: | | | | |
| | | a. The carrying amount at the beginning and end of the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Additional provisions made in the reporting period, including increases to existing provisions | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. Amounts used (that is, incurred and charged against the provision) during the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. Unused amounts reversed during the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. The increase during the reporting period in the discounted amount arising from the passage of time and the effect of any change in the discount rate | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 37.87 | In determining which provisions or contingent liabilities may be aggregated to form a class, it is necessary to consider whether the nature of the items is sufficiently similar for a single statement about them to fulfil the requirements of IAS 37.85 and 86. | | | | |
| 474 | IAS 37.85 | For each class of provision, does the entity disclose: | | | | |
| | | a. The nature of the obligation and the expected timing of any resulting outflows of economic benefits | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 37.49 | b. The uncertainties about the amount or timing of those outflows | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. If necessary to provide adequate information, the major assumptions made concerning future events | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. The amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 475 | IAS 37.86 IAS 37.91 | Unless the possibility of any outflow in settlement is remote, does the entity disclose the following for each class of contingent liability at the end of the reporting period: | | | | |
| | | a. The nature of the contingent liability | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 37.36 | b. An estimate of its financial effect, measured in accordance with the requirements for measuring provisions (under IAS 37.36-52) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The uncertainties relating to the amount or timing of any outflow | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. The possibility of any reimbursement | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. If the entity does not disclose any of the information in (a)-(d), the fact that it is not practicable to do so | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 476 | IAS 37.88 | If a provision and a contingent liability arise from the same set of circumstances, does the entity disclose items in IAS 37.84-86 above in a way that shows the link between the provision and the contingent liability | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 477 | IAS 37.89 IAS 37.91 | If an inflow of economic benefits is probable, does the entity disclose: | | | | |
| | | a. The nature of the contingent assets at the end of the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 37.36 | b. An estimate of their financial effect, measured in accordance with the requirements for measuring provisions (under IAS 37.36-52) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. If the entity does not disclose information in (a) and (b), the fact that it is not practicable to do so | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 478 | IAS 37.92 | In extremely rare cases, some or all of the disclosures regarding provisions, contingent liabilities or contingent assets can prejudice seriously the position of the entity in a dispute with other parties. In such cases, does the entity disclose: | | | | |
| | | a. The general nature of the dispute | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments | |
|-----|-------------------------|---|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | |
| | | b. The fact, and the reason why, the information is not disclosed | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Rights to interests arising from decommissioning, restoration and environmental rehabilitation funds (IFRIC 5) | | | | |
| 479 | IAS 1.117 | Does the entity disclose its accounting policy for decommissioning, restoration and environmental rehabilitation funds | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRIC 5.4 | IFRIC 5 applies to accounting in the financial statements of a contributor for interests arising from decommissioning funds that have both of the following features: a. The assets are administered separately (either by being held in a separate legal entity or as segregated assets within another entity) b. A contributor's right to access the assets is restricted | | | | |
| 480 | IFRIC 5.11 | Does the entity (as a contributor) disclose the nature of its interest in a fund and any restrictions on access to the assets in the fund | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 481 | IFRIC 5.12 | If the entity (as a contributor) has an obligation to make potential contributions that it does not recognise as a liability, does the entity make the disclosures required by IAS 37.86 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 482 | IFRIC 5.9 IFRIC 5.13 | If an entity (as a contributor) accounts for its interest in the fund under IFRIC 5.9, does the entity make the disclosures required by IAS 37.85(c) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Liabilities arising from participating in a specific market-waste electrical and electronic equipment (IFRIC 6) | | | | |
| 483 | IAS 1.117 | Does the entity disclose its accounting policy for liabilities arising from participating in specific market-waste electrical and electronic equipment | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Related parties | | | | |
| | IAS 24.3 | The disclosure requirements of IAS 24 <i>Related Party Disclosures</i> for related party transactions and outstanding balances, including commitments, apply for consolidated and separate financial statements of a parent or investors with joint control of, or significant influence over, an investee presented under IFRS 10 or IAS 27. The standard also applies to individual financial statements. | | | | |
| | IAS 24.4 | An entity discloses related party transactions and outstanding balances with other entities in a group in the entity's separate financial statements. Intra-group related party transactions and outstanding balances are eliminated in the preparation of consolidated financial statements of the group except for those between an investment entity and its subsidiaries measured at fair value through profit or loss. | | | | |
| | IAS 24.24 | An entity may disclose items of a similar nature in aggregate except when separate disclosure is necessary for an understanding of the effects of related party transactions on the financial statements of the entity. | | | | |
| 484 | IAS 24.12 IAS 24.13 | Does the entity disclose relationships between parents and subsidiaries, irrespective of whether there are transactions between them | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 24.15 | The requirement to disclose related party relationships between a parent and its subsidiaries is in addition to the disclosure requirements in IAS 27 and IFRS 12 <i>Disclosure of Interests in Other Entities</i> . | | | | |
| 485 | IAS 24.12 IAS 24.13 | Does the entity disclose: a. The name of the entity's parent b. If different, the ultimate controlling party Or c. If neither the entity's parent nor the ultimate controlling party produces consolidated financial statements available for public use, the name of the next most senior parent that does so | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 486 | IAS 24.17 | Does the entity disclose key management personnel compensation in total and for each of the following categories: a. Short-term employee benefits | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments | |
|-----|------------------------|---|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | |
| | | b. Post-employment benefits | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. Other long-term benefits | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. Termination benefits | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. Share-based payments | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 24.17A | If an entity obtains key management personnel services from another entity (the 'management entity'), the entity is not required to apply IAS 24.17 to the compensation paid or payable by the management entity to the management entity's employees or directors. | | | | |
| 487 | IAS 24.17 IAS 24.18 | If there are related party transactions during the reporting period covered by the financial statements, does the entity disclose the following information: | | | | |
| | | a. The nature of the related party relationship | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Information about the transactions and outstanding balances, including commitments, necessary for an understanding of the potential effect of the relationship on the financial statements, including the following disclosures: | | | | |
| | | ▶ The amount of the transactions | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ The amount of outstanding balances, including commitments | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Their terms and conditions, including whether they are secured and the nature of the consideration to be provided in settlement | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Details of any guarantees given or received | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Provisions for doubtful debts related to the amount of outstanding balances | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ The expense recognised during the reporting period for bad or doubtful debts due from related parties | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 488 | IAS 24.18 IAS 24.19 | Does the entity disclose the information required by IAS 24.18 separately for each of the following categories: | | | | |
| | | a. The parent | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Entities with joint control of or significant influence over the entity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. Subsidiaries | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. Associates | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. Joint ventures in which the entity is a venturer | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | f. Key management personnel of the entity or its parent | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | g. Other related parties | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 24.25 | A reporting entity is exempt from the disclosure requirements of paragraph 18 in relation to related party transactions and outstanding balances, including commitments, with: | | | | |
| | | a. A government that has control or joint control of, or significant influence over, the reporting entity | | | | |
| | | b. Another entity that is a related party because the same government has control or joint control of, or significant influence over, both the reporting entity and the other entity | | | | |
| 489 | IAS 24.18A | Does the entity disclose the amounts incurred by the entity for the provision of key management personnel services that are provided by a separate management entity | | | | |
| 490 | IAS 24.21 | Does the entity disclose, for example, the following transactions if they are with a related party: | | | | |
| | | a. Purchases or sales of goods (finished or unfinished) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Purchases or sales of property and other assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. Rendering or receiving of services | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. Leases | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. Transfer of research and development | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | f. Transfer under licence agreements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | g. Transfers under finance arrangements (including loans and equity contributions in cash or in kind) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | h. Provision of guarantees or collateral | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | i. Commitments to do something if a particular event occurs or does not occur in the future, including executory contracts (recognised and unrecognised) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments | |
|---|------------------------|--|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | |
| | | j. Settlement of liabilities on behalf of the entity or by the entity on behalf of that related party | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 24.23 | Disclosures that related party transactions were made on terms equivalent to those that prevail in arm's length transactions are made only if such terms can be substantiated. | | | | |
| 491 | IAS 24.25 IAS 24.26 | If the entity applies the exemption in IAS 24.25, does the entity disclose the following about transactions and outstanding balances, including commitments: a. The name of the government and the nature of its relationship with the reporting entity (i.e., control, joint control or significant influence) b. The following information in sufficient detail to enable users of the entity's financial statements to understand the effect of related party transactions on its financial statements: ▶ The nature and amount of each individually significant transaction ▶ For other transactions, which are collectively, but not individually significant, a qualitative or quantitative indication of their extent | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 24.27 | In using its judgement to determine the level of detail to be disclosed in accordance with the requirements in IAS 24.26(b) above, the reporting entity considers the closeness of the related party relationship and other factors relevant in establishing the level of significance of the transaction such as whether it is: ▶ Significant in terms of size ▶ Carried out on non-market terms ▶ Outside normal day-to-day business operations, such as the purchase and sale of businesses ▶ Disclosed to regulatory or supervisory authorities ▶ Reported to senior management ▶ Subject to shareholder approval | | | | |
| Revenue from Contracts with Customers | | | | | | |
| IFRS 15 <i>Revenue from Contracts with Customers</i> applies with limited exceptions to all contracts with customers. | | | | | | |
| Presentation | | | | | | |
| 492 | IFRS 15.105 | Does the entity present any unconditional rights to consideration separately from contract assets as a receivable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 15.108 | A receivable is an entity's right to consideration that is unconditional. A right to consideration is unconditional if only the passage of time is required before payment of that consideration is due. For example, an entity would recognise a receivable if it has a present right to payment even though that amount may be subject to refund in the future. An entity must account for a receivable in accordance with IFRS 9. | | | | |
| 493 | IFRS 15.108 | Upon initial recognition of a receivable from a contract with a customer, does the entity present any difference between the measurement of the receivable in accordance with IFRS 9 and the corresponding amount of revenue as an expense (for example, as an impairment loss) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 494 | IFRS 15.107 | If the entity performs by transferring goods or services to a customer before the customer pays consideration or before payment is due, does the entity present the contract as a contract asset, excluding any amounts presented as a receivable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 15.107 | A contract asset is an entity's right to consideration in exchange for goods or services that the entity has transferred to a customer. An entity must assess a contract asset for impairment in accordance with IFRS 9. An impairment of a contract asset shall be measured, presented and disclosed on the same basis as a financial asset that is within the scope of IFRS 9 - see also IFRS15.113(b). | | | | |
| 495 | IFRS 15.106 | If a customer pays consideration, or the entity has a right to an amount of consideration that is unconditional (i.e., a receivable), before the entity transfers a good or service to the customer, does the entity present the contract as a | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments |
|-----|-------------|--|--------------------------|--------------------------|--------------------------|
| | | Yes | No | N/A | |
| | | contract liability when the payment is made or the payment is due (whichever is earlier) | | | |
| | IFRS 15.106 | A contract liability is an entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or an amount of consideration is due) from the customer. | | | |
| 496 | IFRS 15.109 | If the entity uses an alternative description for a contract asset, does the entity provide sufficient information for a user of the financial statements to distinguish between receivables and contract assets | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 15.109 | IFRS 15 uses the terms 'contract asset' and 'contract liability', but does not prohibit an entity from using alternative descriptions in the statement of financial position for those items. | | | |
| | | The existence of a significant financing component in the contract | | | |
| 497 | IFRS 15.65 | Does the entity present the effects of financing (interest revenue or interest expense) separately from revenue from contracts with customers in the statement of comprehensive income | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 15.65 | Interest revenue or interest expense is recognised only to the extent that a contract asset (or receivable) or a contract liability is recognised in accounting for a contract with a customer. | | | |
| | | Sale with a right of return | | | |
| 498 | IFRS 15.B25 | Does the entity present the asset for an entity's right to recover products from a customer on settling a refund liability separately from the refund liability | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 15.B25 | An asset recognised for an entity's right to recover products from a customer on settling a refund liability shall initially be measured by reference to the former carrying amount of the product (for example, inventory) less any expected costs to recover those products (including potential decreases in the value to the entity of returned products). At the end of each reporting period, an entity must update the measurement of the asset arising from changes in expectations about products to be returned. | | | |
| | | Disclosures | | | |
| | IFRS 15.110 | The objective of the disclosure requirements in IFRS 15 is for an entity to disclose sufficient information to enable users of financial statements to understand the nature, amount, timing and uncertainty of revenue and cash flows arising from contracts with customers. | | | |
| | IFRS 15.111 | An entity must consider the level of detail necessary to satisfy the disclosure objective and how much emphasis to place on each of the various requirements. An entity must aggregate or disaggregate disclosures so that useful information is not obscured by either the inclusion of a large amount of insignificant detail or the aggregation of items that have substantially different characteristics. | | | |
| | IFRS 15.112 | An entity need not disclose information in accordance with IFRS 15 if it has provided the information in accordance with another standard. | | | |
| 499 | IFRS 15.110 | To achieve the disclosure objective stated in IFRS 15.110, does the entity disclose qualitative and quantitative information about all of the following: | | | |
| | | a. Its contracts with customers (see IFRS 15.113-122) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. The significant judgements, and changes in the judgements, made in applying IFRS 15 to those contracts (see IFRS 15.123-126) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. Any assets recognised from the costs to obtain or fulfil a contract with a customer in accordance with IFRS 15.91 or IFRS 15.95 (see IFRS15.127-128) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | Contracts with customers | | | |
| 500 | IFRS 15.113 | Does the entity disclose all of the following amounts for the reporting period unless those amounts are presented | | | |

| | | Disclosure made | | | Comments |
|-----|-------------|--|----|-----|--|
| | | Yes | No | N/A | |
| | | separately in the statement of comprehensive income in accordance with other standards: | | | |
| | | a. Revenue recognised from contracts with customers, which the entity must disclose separately from its other sources of revenue | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| | | b. Any impairment losses recognised (in accordance with IFRS 9) on any receivables or contract assets arising from the entity's contracts with customers, which the entity must disclose separately from impairment losses from other contracts | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| | | Disaggregation of revenue | | | |
| 501 | IFRS 15.114 | Does the entity disaggregate revenue recognised from contracts with customers into categories that depict how the nature, amount, timing and uncertainty of revenue and cash flows are affected by economic factors | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| | IFRS 15.B87 | <p>IFRS 15.114 requires an entity to disaggregate revenue from contracts with customers into categories that depict how the nature, amount, timing and uncertainty of revenue and cash flows are affected by economic factors. Consequently, the extent to which an entity's revenue is disaggregated for the purposes of this disclosure depends on the facts and circumstances that pertain to the entity's contracts with customers. Some entities may need to use more than one type of category to meet the objective in IFRS 15.114 for disaggregating revenue. Other entities may meet the objective by using only one type of category to disaggregate revenue.</p> <p>When selecting the type of category (or categories) to use to disaggregate revenue, an entity must consider how information about the entity's revenue has been presented for other purposes, including all of the following:</p> <p>a. Disclosures presented outside the financial statements (for example, in earnings releases, annual reports or investor presentations)</p> <p>b. Information regularly reviewed by the chief operating decision maker for evaluating the financial performance of operating segments</p> <p>c. Other information that is similar to the types of information identified in IFRS 15.B88(a) and (b) and that is used by the entity or users of the entity's financial statements to evaluate the entity's financial performance or make resource allocation decisions</p> <p>Examples of categories that might be appropriate include, but are not limited to, all of the following:</p> <ul style="list-style-type: none"> ▶ Type of good or service (for example, major product lines) ▶ Geographical region (for example, country or region) ▶ Market or type of customer (for example, government and non-government customers) ▶ Type of contract (for example, fixed-price and time-and-materials contracts) ▶ Contract duration (for example, short-term and long-term contracts) ▶ Timing of transfer of goods or services (for example, revenue from goods or services transferred to customers at a point in time and revenue from goods or services transferred over time) ▶ Sales channels (for example, goods sold directly to consumers and goods sold through intermediaries) | | | |
| | IFRS 15.B88 | | | | |
| | IFRS 15.B89 | | | | |
| 502 | IFRS 15.115 | If the entity applies IFRS 8, does the entity disclose sufficient information to enable users of financial statements to understand the relationship between the disclosure of disaggregated revenue (in accordance with IFRS 15.114) and revenue information that is disclosed for each reportable segment | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| | | Contract balances | | | |
| 503 | IFRS 15.116 | Does the entity disclose all of the following: | | | |
| | | a. The opening and closing balances of receivables, contract assets and contract liabilities from contracts with | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |

| | | Disclosure made | | | Comments |
|-----|----------------------------|--|--------------------------|--------------------------|--------------------------|
| | | Yes | No | N/A | |
| | | customers, if not otherwise separately presented or disclosed | | | |
| | | b. Revenue recognised in the reporting period that was included in the contract liability balance at the beginning of the period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. Revenue recognised in the reporting period from performance obligations satisfied (or partially satisfied) in previous periods (for example, changes in transaction price) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 504 | IFRS 15.117 IFRS 15.119 | Does the entity explain how the timing of satisfaction of its performance obligations (see IFRS 15.119(a)) relates to the typical timing of payment (see IFRS 15.119(b)) and the effect that those factors have on the contract asset and contract liability balances; the explanation provided may use qualitative information | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 505 | IFRS 15.118 | Does the entity provide an explanation (with both qualitative and quantitative information) of the significant changes in the contract asset and the contract liability balances during the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | IFRS 15.118 | Examples of changes in the entity's balances of contract assets and contract liabilities include any of the following: a. Changes due to business combinations b. Cumulative catch-up adjustments to revenue that affect the corresponding contract asset or contract liability, including adjustments arising from a change in the measure of progress, a change in an estimate of the transaction price (including any changes in the assessment of whether an estimate of variable consideration is constrained) or a contract modification c. Impairment of a contract asset d. A change in the time frame for a right to consideration to become unconditional (i.e., for a contract asset to be reclassified to a receivable) e. A change in the time frame for a performance obligation to be satisfied (i.e., for the recognition of revenue arising from a contract liability) | | | |
| | | Performance obligations | | | |
| 506 | IFRS 15.119 | Does the entity disclose information about its performance obligations in contracts with customers, including a description of all of the following: a. When the entity typically satisfies its performance obligations (for example, upon shipment, upon delivery, as services are rendered or upon completion of service), including when performance obligations are satisfied in a bill-and-hold arrangement b. The significant payment terms | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | IFRS 15.119 | For example, when payment is typically due, whether the contract has a significant financing component, whether the consideration amount is variable and whether the estimate of variable consideration is typically constrained in accordance with IFRS 15.56-58. | | | |
| | | c. The nature of the goods or services that the entity has promised to transfer, highlighting any performance obligations to arrange for another party to transfer goods or services (i.e., if the entity is acting as an agent) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | d. Obligations for returns, refunds and other similar obligations | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | e. Types of warranties and related obligations | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | Transaction price allocated to the remaining performance obligations | | | |
| 507 | IFRS 15.120 | Does the entity disclose all of the following information about its remaining performance obligations: a. The aggregate amount of the transaction price allocated to the performance obligations that are unsatisfied (or partially unsatisfied) as of the end of the reporting period b. An explanation of when the entity expects to recognise as revenue the amount disclosed in accordance with | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| | | Disclosure made | | | Comments |
|-------------|-------------|--|--------------------------|--------------------------|--------------------------|
| | | Yes | No | N/A | |
| | | IFRS 15.120(a), which the entity discloses in either of the following ways: | | | |
| | | ▶ On a quantitative basis using the time bands that would be most appropriate for the duration of the remaining performance obligations | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ By using qualitative information | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| IFRS 15.121 | | As a practical expedient, an entity need not disclose the information in IFRS 15.120 for a performance obligation if either of the following conditions is met: | | | |
| | | a. The performance obligation is part of a contract that has an original expected duration of one year or less | | | |
| | | Or | | | |
| IFRS 15.B16 | | b. The entity recognises revenue from the satisfaction of the performance obligation in accordance with IFRS 15.B16 | | | |
| | | That is, if an entity has a right to consideration from a customer in an amount that corresponds directly with the value to the customer of the entity's performance completed to date (for example, a service contract in which an entity bills a fixed amount for each hour of service provided), as a practical expedient, the entity may recognise revenue in the amount to which the entity has a right to invoice. | | | |
| 508 | IFRS 15.122 | Does the entity explain qualitatively whether it is applying the practical expedient in IFRS 15.121 and whether any consideration from contracts with customers is not included in the transaction price and, therefore, not included in the information disclosed in accordance with IFRS 15.120 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | Significant judgements in the application of IFRS 15 | | | |
| 509 | IFRS 15.123 | Does the entity disclose the judgements, and changes in the judgements, made in applying IFRS 15 that significantly affect the determination of the amount and timing of revenue from contracts with customers. In particular, does the entity explain the judgements, and changes in the judgements, used in determining both of the following: | | | |
| | | a. The timing of satisfaction of performance obligations (see IFRS 15.124-125) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. The transaction price and the amounts allocated to performance obligations (see IFRS 15.126) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | Determining the timing of satisfaction of performance obligations | | | |
| 510 | IFRS 15.124 | For performance obligations that the entity satisfies over time, does the entity disclose both of the following: | | | |
| | | a. The methods used to recognise revenue (for example, a description of the output methods or input methods used and how those methods are applied) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. An explanation of why the methods used provide a faithful depiction of the transfer of goods or services | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 511 | IFRS 15.125 | For performance obligations satisfied at a point in time, does the entity disclose the significant judgements made in evaluating when a customer obtains control of promised goods or services | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | Determining the transaction price and the amounts allocated to performance obligations | | | |
| 512 | IFRS 15.126 | Does the entity disclose information about the methods, inputs and assumptions used for all of the following: | | | |
| | | a. Determining the transaction price, which includes, but is not limited to, estimating variable consideration, adjusting the consideration for the effects of the time value of money and measuring non-cash consideration | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. Assessing whether an estimate of variable consideration is constrained | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. Allocating the transaction price, including: | | | |
| | | ▶ Estimating stand-alone selling prices of promised goods or services | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ Allocating discounts to a specific part of the contract (if applicable) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| | | Disclosure made | | | Comments | |
|--|-----------------------------------|--|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | |
| | | ▶ Allocating variable consideration to a specific part of the contract (if applicable) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. Measuring obligations for returns, refunds and other similar obligations | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Assets recognised from the costs to obtain or fulfil a contract with a customer | | | | | | |
| 513 | IFRS 15.127 | Does the entity describe both of the following: | | | | |
| | | a. The judgements made in determining the amount of the costs incurred to obtain or fulfil a contract with a customer | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The method it uses to determine the amortisation for each reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 514 | IFRS 15.128 | Does the entity disclose all of the following: | | | | |
| | | a. The closing balances of assets recognised from the costs incurred to obtain or fulfil a contract with a customer (in accordance with IFRS 15.91 or IFRS 15.95), by main category of asset (for example, costs to obtain contracts with customers, pre-contract costs and setup costs) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The amount of amortisation recognised in the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The amount of any impairment losses recognised in the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Practical expedients | | | | | | |
| 515 | IFRS 15.129 | If the entity elects to use the practical expedient in IFRS15.63 regarding the existence of a significant financing component, does the entity disclose that fact | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 15.63 | As a practical expedient, an entity need not adjust the promised amount of consideration for the effects of a significant financing component if the entity expects, at contract inception, that the period between when the entity transfers a promised good or service to a customer and when the customer pays for that good or service will be one year or less. | | | | |
| 516 | IFRS 15.129 | If the entity elects to use the practical expedient in IFRS15.94 regarding the incremental costs of obtaining a contract, does the entity disclose that fact | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 15.94 | As a practical expedient, an entity may recognise the incremental costs of obtaining a contract as an expense when incurred if the amortisation period of the asset that the entity otherwise would have recognised is one year or less. | | | | |
| Service concession arrangements (IFRIC 12) | | | | | | |
| 517 | SIC 29.6 SIC 29.6A SIC 29.7 | The entity (as an Operator) may enter into an arrangement with another entity (the Grantor) to provide services that give the public access to major economic and social facilities. The entity considers all aspects of a service concession arrangement in determining the appropriate disclosures. If the entity is an Operator or a Grantor, does the entity disclose the following for each service concession arrangement or in aggregate each class of service concession arrangements: | | | | |
| | | a. A description of the arrangement | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Significant terms of the arrangement that may affect the amount, timing and certainty of future cash flows such as the period of the concession, re-pricing dates and the basis upon which re-pricing or re-negotiation is determined | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The nature and extent (for example, quantity, period, or amount) of the following: | | | | |
| | | ▶ Rights to use specified assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Obligations to provide or rights to expect provision of services | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Obligations to acquire or build items of property, plant and equipment | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Obligations to deliver or rights to receive specified assets at the end of the concession period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments | |
|-----|------------------------|--|--|--|--|--|
| | | Yes | No | N/A | | |
| | | <ul style="list-style-type: none"> ▶ The weighted average share price ▶ Exercise price ▶ Expected volatility ▶ Option life ▶ Expected dividends ▶ The risk-free interest rate ▶ Any other inputs to the model, including the method used and the assumptions made to incorporate the effects of expected early exercise | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | |
| | | <ul style="list-style-type: none"> ▶ How expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility ▶ Whether and how any other features of the option grant were incorporated into the measurement of fair value, such as market condition | <input type="checkbox"/> <input type="checkbox"/> | <input type="checkbox"/> <input type="checkbox"/> | <input type="checkbox"/> <input type="checkbox"/> | |
| | | b. For other equity instruments granted during the period (that is, other than share options): | | | | |
| | | <ul style="list-style-type: none"> ▶ The number of those equity instruments at the measurement date ▶ The weighted average fair value of those equity instruments at the measurement date ▶ Information on how the fair value was measured, including: <ul style="list-style-type: none"> ▶ If fair value was not measured on the basis of an observable market price, how it was determined ▶ Whether and how expected dividends were incorporated into the measurement of fair value ▶ Whether and how expected any other features of the equity instruments granted were incorporated into the measurement of fair value | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | |
| | | c. For share-based payment arrangements that were modified during the period: | | | | |
| | | <ul style="list-style-type: none"> ▶ An explanation of those modifications ▶ The incremental fair value granted (as a result of those modifications) ▶ Information on how the incremental fair value granted was measured, consistently with the requirements set out in (a) and (b), if applicable | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | |
| 520 | IFRS 2.46 IFRS 2.48 | If the entity measured directly the fair value of goods or services received during the period, does the entity disclose information that enables users of the financial statements to understand how the fair value of the goods and services received during the period was determined (for example, whether fair value was measured at a market price for those goods or services) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 521 | IFRS 2.49 | If the equity-settled share-based payment transactions involve parties other than employees, and the entity determines that it cannot estimate the fair value of the goods and services received reliably, does the entity disclose: | | | | |
| | | a. That fact | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Why the entity rebutted the presumption | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 522 | IFRS 2.50 IFRS 2.51 | Does the entity disclose information that enables users of the financial statements to understand the effect of share-based payment transactions on the entity's profit or loss for the period and on its financial position, by disclosing at least the following: | | | | |
| | | a. The total expense recognised for the period (relating to share-based payment transactions in which the goods or services received do not qualify for recognition as assets and hence are recognised immediately as an expense), including separate disclosure of that portion of the total expense that arises from transactions accounted for as equity-settled share-based payment transactions | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. For liabilities arising from share-based payment transactions: | | | | |
| | | <ul style="list-style-type: none"> ▶ The total carrying amount at the end of the period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments |
|--------------------|------------------------|--|--------------------------|--------------------------|--|
| | | Yes | No | N/A | |
| | | | | | <ul style="list-style-type: none"> ▶ The total intrinsic value at the end of the period of liabilities for which the counterparty's right to cash or other assets had vested by the end of the period (for example, vested share appreciation rights) |
| 523 | IFRS 2.52 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Does the entity disclose additional information necessary to satisfy the principles in IFRS 2.44, IFRS 2.46, and IFRS 2.50, outlined above |
| 524 | IFRS 2.52 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | If the entity has classified any share-based payment transactions as equity-settled under IFRS 2.33F, does it disclose an estimate of the amount that it expects to transfer to the tax authority to settle the employee's tax obligation when it is necessary to inform users about the future cash flow effects associated with the share-based payment arrangement |
| Agriculture | | | | | |
| General | | | | | |
| 525 | IAS 41.40 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Does the entity disclose the aggregate gain or loss arising during the current period on initial recognition of biological assets and agricultural produce and from the change in fair value less costs to sell of biological assets |
| 526 | IAS 41.41 IAS 41.42 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Does the entity disclose a description of each group of biological assets, either in the form of a narrative or a quantified description |
| 527 | IAS 41.43 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Does the entity elect to provide a quantified description of each group of biological assets, distinguishing between consumable and bearer biological assets or between mature and immature biological assets, and disclose the basis for making any such distinction |
| | IAS 41.43 | For example, an entity may disclose the carrying amounts of consumable biological assets and bearer biological assets by group. An entity may further divide those carrying amounts between mature and immature assets. These distinctions may provide information that may be helpful in assessing the timing of future cash flows. | | | |
| | IAS 41.44 | Consumable biological assets are those that are to be harvested as agricultural produce or sold as biological assets. Bearer biological assets are those other than consumable biological assets. | | | |
| | IAS 41.45 | Biological assets may be classified either as mature biological assets or immature biological assets. Mature biological assets are those that have attained harvestable specifications (for consumable biological assets) or are able to sustain regular harvests (for bearer biological assets). | | | |
| 528 | IAS 41.46 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | If not disclosed elsewhere in information published with the financial statements, does the entity describe: <ul style="list-style-type: none"> a. The nature of its activities involving each group of biological assets b. Non-financial measures or estimates of the physical quantities of: <ul style="list-style-type: none"> ▶ Each group of the entity's biological assets at the end of the period ▶ Output of agricultural produce during the period |
| 529 | IFRS 13.5-7 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Does the entity provide the fair value measurement disclosures required by IFRS 13 (refer to 'Fair value measurement' section) |
| 530 | IAS 41.49 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Does the entity disclose: <ul style="list-style-type: none"> a. The existence and carrying amounts of biological assets whose title is restricted b. The carrying amounts of biological assets pledged as security for liabilities c. The amount of commitments for the development or acquisition of biological assets d. Financial risk management strategies related to agricultural activity |
| 531 | IAS 41.50 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Does the entity provide a reconciliation of changes in the carrying amount of biological assets between the beginning and the end of the current period that includes at least: |

| | | Disclosure made | | | Comments | |
|-----|------------------------|--|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | |
| | | a. The gain or loss arising from changes in fair value less costs to sell | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Increases due to purchases | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 5.6 | c. Decreases due to sales and biological assets classified as held for sale (or included in a disposal group that is classified as held for sale) in accordance with IFRS 5 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. Decreases due to harvest | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. Increases resulting from business combinations | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | f. Net exchange differences arising on the translation of financial statements into a different presentation currency and on translation of a foreign operation into the presentation currency of the reporting entity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | g. Other changes | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 532 | IAS 41.53 | Does the entity disclose the nature and amount of material items of income or expense that result from climatic, disease, or other natural risks | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 41.53 | Examples of such an event include an outbreak of a virulent disease, a flood, a severe drought or frost, and a plague of insects. | | | | |
| 533 | IAS 41.51 | Does the entity elect to disclose, by group or otherwise, the amount of change in fair value less costs to sell included in profit or loss due to physical changes and due to price changes | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 41.52 | Biological transformation results in a number of types of physical change – growth, degeneration, production, and procreation, each of which is observable and measurable. Each of those physical changes has a direct relationship to future economic benefits. A change in fair value of a biological asset due to harvesting is also a physical change. | | | | |
| | | Disclosure when fair value cannot be measured reliably | | | | |
| | IAS 41.30 | There is a presumption that fair value can be measured reliably for a biological asset. However, that presumption can be rebutted only on initial recognition for a biological asset for which quoted market prices are not available and for which alternative fair value measurements are determined to be clearly unreliable. In such a case, that biological asset shall be measured at its cost less any accumulated depreciation and any accumulated impairment losses. Once the fair value of such a biological asset becomes reliably measurable, an entity shall measure it at its fair value less costs to sell. Once a non-current biological asset meets the criteria to be classified as held for sale (or is included in a disposal group that is classified as held for sale) in accordance with IFRS 5, it is presumed that fair value can be measured reliably. | | | | |
| 534 | IAS 41.54 IAS 41.30 | If the entity measures biological assets at their cost less any accumulated depreciation and any accumulated impairment losses at the end of the period (because fair value cannot be measured reliably), does the entity disclose the following information for such biological assets: | | | | |
| | | a. A description of the biological assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. An explanation of why fair value cannot be measured reliably | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The range of estimates within which fair value is highly likely to lie, if possible | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. The depreciation method used | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. The useful lives or the depreciation rates used | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | f. The gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 535 | IAS 41.55 | If the entity measures biological assets at their cost less any accumulated depreciation and any accumulated impairment losses during the current period, does the entity disclose: | | | | |
| | IAS 41.50 | a. Any gain or loss recognised on disposal of such biological assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. A reconciliation of changes in the carrying amount of such biological assets between the beginning and the end of the current period that includes at least: | | | | |

| | | Disclosure made | | | Comments | |
|-----|-------------------------|---|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | |
| | IFRS 5.6 | ▶ Increases due to purchases | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Decreases due to sales and biological assets classified as held for sale in accordance with IFRS 5 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Decreases due to harvest | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Increases resulting from business combinations | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Net exchange differences arising on the translation of financial statements into a different presentation currency, and on translation of a foreign operation into the presentation currency of the reporting entity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Impairment losses included in profit or loss | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Reversals of impairment losses included in profit or loss | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Depreciation included in profit or loss | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Other changes | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IAS 41.55 | These biological assets are disclosed separately from those measured at fair value. | | | | |
| 536 | IAS 41.56 | If the fair value of biological assets previously measured at their cost less any accumulated depreciation and any accumulated impairment losses becomes reliably measurable during the current period, does the entity disclose: | | | | |
| | | a. A description of the biological assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. An explanation of why fair value has become reliably measurable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The effect of the change | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Government grants related to agricultural activity | | | | |
| 537 | IAS 41.57 | Does the entity disclose the following information for government grants related to agricultural activity covered by IAS 41 <i>Agriculture</i> : | | | | |
| | | a. The nature and extent of government grants recognised in the financial statements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Any unfulfilled conditions and other contingencies attaching to government grants | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. Significant decreases expected in the level of government grants | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Extractive industries | | | | |
| | | Exploration and evaluation expenditure | | | | |
| | IFRS 6.1 | The objective of IFRS 6 <i>Exploration for and Evaluation of Mineral Resources</i> is to specify the financial reporting for the exploration for and evaluation of mineral resources. | | | | |
| 538 | IFRS 6.15 | Does the entity classify exploration and evaluation assets as tangible or intangible according to the nature of the assets acquired and apply the classification consistently | | | | |
| | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 539 | IFRS 6.17 | Does the entity stop classifying exploration and evaluation assets as such when the technical feasibility and commercial viability of extracting a mineral resource are demonstrable | | | | |
| | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 540 | IFRS 6.18 IAS 36.126 | Does the entity present and disclose any impairment loss relating to exploration and evaluation assets in accordance with IAS 36 | | | | |
| | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 541 | IFRS 6.23 IFRS 6.24 | Does the entity disclose the following information that identifies and explains the amounts recognised in its financial statements arising from the exploration for and evaluation of mineral resources: | | | | |
| | | a. Its accounting policies for exploration and evaluation expenditures including the recognition of exploration and evaluation assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The following amounts arising from the exploration for and evaluation of mineral resources: | | | | |
| | | ▶ Assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Liabilities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Income | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Expense | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Operating cash flows | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Investing cash flows | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 542 | IFRS 6.25 | Does the entity treat exploration and evaluation assets as a separate class of assets and make the disclosures required | | | | |
| | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments |
|-----|------------------------|---|--------------------------|--------------------------|--------------------------|
| | | Yes | No | N/A | |
| | | by either IAS 16 or IAS 38 consistently with how the assets are classified | | | |
| | | Insurance contracts | | | |
| 543 | IFRS 4.36 IFRS 4.37 | Does the insurer identify and explain the amounts in its financial statements arising from insurance contracts, by disclosing: | | | |
| | | a. Its accounting policies for insurance contracts and related assets, liabilities, income and expense | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. The recognised assets, liabilities, income and expense (and, if it presents its statement of cash flow using the direct method, cash flows) arising from insurance contracts | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. If the insurer is a cedant: | | | |
| | | ▶ Gains and losses recognised in profit or loss on buying reinsurance | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ If the cedant defers and amortises gains and losses arising on buying reinsurance, the amortisation for the period and the amounts remaining unamortised at the beginning and end of the period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | d. The process used to determine the assumptions that have the greatest effect on the measurement of the recognised amounts described in (b) and (c), including quantifying those assumptions, if practicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | e. The effect of changes in assumptions used to measure insurance assets and insurance liabilities, showing separately the effect of each change that has a material effect on the financial statements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | f. Reconciliations of changes in insurance liabilities, reinsurance assets and, if any, related deferred acquisition costs | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | Discretionary participation features | | | |
| 544 | IFRS 4.35 | If the entity issues a financial instrument containing a discretionary participation feature, does it disclose the total interest expense recognised in profit or loss | | | |
| | IFRS 4.35 | The interest does not need to be calculated using the effective interest method. | | | |
| | | Nature and extent of risk arising from insurance contracts | | | |
| 545 | IFRS 4.38 IFRS 4.39 | Does the insurer enable users of its financial statements to evaluate the nature and extent of risks arising from insurance contracts by disclosing: | | | |
| | | a. Its objectives, policies and processes for managing risks arising from insurance contracts and the methods used to manage those risks | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. Information about insurance risk (both before and after risk mitigation by reinsurance), including information about: | | | |
| | | ▶ The sensitivity to insurance risk (see IFRS 4.39A) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ Concentrations of insurance risk, including how management determines concentrations and a description of the shared characteristic that identifies each concentration (for example, the type of insured event, geographical area, or currency) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ Actual claims compared with previous estimates (i.e., claims development) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | IFRS 4.39 | The disclosure about claims development goes back to the period when the earliest material claim arose for which there is still uncertainty about the amount and timing of the claims payments, but need not go back more than 10 years. An insurer need not disclose this information for claims for which uncertainty about the amount and timing of claims payments is typically resolved within one year. | | | |
| | IFRS 4.44 | Furthermore, if it is impracticable to prepare information about claims development that occurred before the beginning of the earliest reporting period for which an entity presents full comparative information that complies with this IFRS, the entity discloses that fact. | | | |

| | | Disclosure made | | | Comments |
|-----|--------------------------|--|--------------------------|--------------------------|--|
| | | Yes | No | N/A | |
| | | c. Information about credit risk, liquidity risk, and market risk that IFRS 7.31-42 would require if the insurance contracts were within the scope of IFRS 7 | | | |
| | IFRS 4.39 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | An insurer need not disclose the maturity analysis required by IFRS 7.39(a) and (b) if it discloses the estimated timing of the net cash outflows resulting from recognised insurance liabilities instead. This may be an analysis of the amounts, by estimated timing, recognised in the statement of financial position. |
| | IFRS 4.39 | | | | If an insurer uses an alternative method to manage sensitivity to market conditions, such as an embedded value analysis, it may use that sensitivity analysis to meet the requirement in IFRS 7.40(a). Such an insurer also provides the disclosures required by IFRS 7.41. |
| | | d. Information about exposures to market risk arising from embedded derivatives contained in a host insurance contract if the insurer is not required to, and does not, measure the embedded derivatives at fair value | | | |
| 546 | IFRS 4.39A | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | To comply with the requirements to disclose information about the sensitivity to insurance risk does the entity disclose either: |
| | | a. Quantitative information about sensitivity, which comprises: | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | ▶ A sensitivity analysis that shows how profit or loss and equity would have been affected had changes in the relevant risk variable that were reasonably possible at the end of the reporting period occurred |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | ▶ The methods and assumptions used in preparing the sensitivity analysis |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | ▶ Any changes from the previous period in the methods and assumptions used |
| | IFRS 4.39A IFRS 7.41 | | | | If an insurer uses an alternative method to manage sensitivity to market conditions, such as an embedded value analysis, it may meet this requirement by disclosing that alternative sensitivity analysis and the disclosures required by IFRS 7.41. |
| | | b. Qualitative information about sensitivity, and information about those terms and conditions of insurance contracts that have a material effect on the amount, timing and uncertainty of the insurer's future cash flows | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Applying IFRS 9 Financial Instruments with IFRS 4 Insurance Contracts (Amendments to IFRS 4) | | | |
| | IFRS 4.20A IFRS 4.35B | Items in this section set out the presentation and disclosure requirements if the entity adopts either the temporary exemption from IFRS 9 (2014) or the overlay approach applying <i>IFRS 9 Financial Instruments with IFRS 4 Insurance Contracts</i> issued in September 2016. The temporary exemption enables eligible entities to defer the implementation date of IFRS 9 until annual reporting periods beginning on or after 1 January 2023. The overlay approach allows an entity applying IFRS 9 from 2018 onwards to remove from profit or loss the effects of some of the accounting mismatches that may occur from applying IFRS 9 before IFRS 17 is applied. | | | |
| | | Transition | | | |
| | IFRS 4.46-47 | Temporary exemption from IFRS 9 An entity that discloses the information required by IFRS 4.39B-39J shall use the transitional provisions in IFRS 9 that are relevant to making the assessments required for those disclosures. | | | |
| | IFRS 4.35C(b) | An insurer applying the temporary exemption from IFRS 9 is permitted to elect to apply only the requirements of IFRS 9 for the presentation in other comprehensive income (OCI) of gains and losses attributable to changes in an entity's own credit risk on financial liabilities designated as at fair value through profit or loss (FVPL). | | | |

| | | Disclosure made | | | Comments |
|---|---|--------------------------|--------------------------|--------------------------|----------|
| | | Yes | No | N/A | |
| IFRS 4.48-49 | The overlay approach An entity electing the overlay approach shall apply that approach retrospectively to designated financial assets on transition to IFRS 9 and restate comparative information to reflect it if, and only if, the entity restates comparative information applying IFRS 9. | | | | |
| Temporary exemption from IFRS 9: Disclosures | | | | | |
| IFRS 4.20B | An insurer may apply the temporary exemption from IFRS 9 if, and only if: (a) It has not previously applied any version of IFRS 9, other than only the requirements for the presentation of gains and losses on financial liabilities designated as at fair value through profit or loss; and (b) Its activities are predominantly connected with insurance, as described in paragraph 20D of IFRS 4, at its annual reporting date that immediately precedes 1 April 2016, or at a subsequent annual reporting date as specified in paragraph 20G of IFRS 4. | | | | |
| IFRS 4.20D | An insurer's activities are predominantly connected with insurance if, and only if: a. The carrying amount of its liabilities arising from contracts within the scope of this IFRS, which includes any deposit components or embedded derivatives unbundled from insurance contracts applying paragraphs 7-12 of IFRS 4, is significant compared to the total carrying amount of all its liabilities And b. The percentage of the total carrying amount of its liabilities connected with insurance (see paragraph 20E of IFRS 4) relative to the total carrying amount of all its liabilities is: ▶ Greater than 90 per cent Or ▶ Less than or equal to 90 per cent but greater than 80 per cent, and the insurer does not engage in a significant activity unconnected with insurance (see paragraph 20F of IFRS 4) | | | | |
| 547 | IFRS 4.20A Does an insurer that elects to apply the temporary exemption from IFRS 9 refer to the applicable disclosure items of this disclosure checklist or the February 2018 Disclosure Checklist for comparative periods and/or current period information for financial instruments: a. Have Questions 287 to 339 of the February 2018 Disclosure Checklist been completed | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 4.20C b. If an insurer elects to apply only the requirements of IFRS 9 for the presentation of change in entity's own credit risk from financial liabilities measured at FVPL, have Questions 292 to 294 of this disclosure checklist been completed | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 548 | In case an insurer elected to apply the temporary exemption from IFRS 9 in the previous period, but first applies IFRS 9 in the current period: a. Have Questions 372 to 381 of the June 2019 Disclosure Checklist been completed for transition disclosures b. If an insurer first applies IFRS 9 without restating comparative periods relating to classification and measurement (including impairment): ▶ Have Questions 287 to 339 of the February 2018 Disclosure Checklist been completed for the comparative period(s) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 9.7.2.26 ▶ If an insurer applies the hedging requirements of IFRS 9 retrospectively (i.e., new accounting for costs of hedging in accordance with IFRS 9.7.2.26), have Questions 142 and 322 to 343 of this disclosure checklist been completed for comparative periods | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments |
|-----|-----------------------------|--|--------------------------|--------------------------|--------------------------|
| | | Yes | No | N/A | |
| | | <p>IFRS 9 allows an entity to restate prior periods if, and only if, it is possible without the use of hindsight (see paragraph 7.2.15 of IFRS 9).</p> <p>If an insurer applies IFRS 9 retrospectively, refer to 'Financial Instruments' section in this checklist (Questions 285 to 372) for the requirements applicable to both the comparative period(s) and current period.</p> <p>If an insurer first applies IFRS 9 without restating comparative periods, for the comparative periods, refer to the 'Financial Instruments' section in the February 2018 Disclosure Checklist (Questions 287 to 339) for the requirements applicable to the comparative information.</p> <p>If the insurer applies the hedging requirements of IFRS 9 retrospectively (i.e., new accounting for costs of hedging in accordance with IFRS 9.7.2.26), refer to the 'Financial Instruments' section in this checklist (Questions 322 to 343) and the requirements of IAS 8.28 (Question 142). For the current period, refer to the 'Financial Instruments' section in this checklist (Questions 285 to 372).</p> <p>For the transition disclosures, refer to the June 2019 Disclosure Checklist (Questions 372 to 381), regardless of whether or not it restates its comparative information under IFRS 9.</p> | | | |
| 549 | IFRS 4.39B | Does an insurer that elects to apply the temporary exemption from IFRS 9 disclose information to enable users of financial statements: | | | |
| | | a. To understand how the insurer qualified for the temporary exemption | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. To compare insurers applying the temporary exemption with entities applying IFRS 9 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 550 | IFRS 4.39C | To comply with paragraph 39B(a) of IFRS 4, does an insurer disclose the fact that it is applying the temporary exemption from IFRS 9 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | To comply with paragraph 39B(a) of IFRS 4, does an insurer disclose how it concluded on the date specified in paragraph 20B(b) of IFRS 4 that it qualifies for the temporary exemption from IFRS 9, including: | | | |
| | | a. If the carrying amount of its liabilities arising from contracts within the scope of this IFRS (i.e., those liabilities described in paragraph 20E(a) of IFRS 4) was less than or equal to 90 per cent of the total carrying amount of all its liabilities: | | | |
| | | ▶ The nature | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ Carrying amounts of the liabilities connected with insurance that are not liabilities arising from contracts within the scope of this IFRS (i.e., those liabilities described in paragraphs 20E(b) and 20E(c) of IFRS 4) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. If the percentage of the total carrying amount of its liabilities connected with insurance relative to the total carrying amount of all its liabilities was less than or equal to 90 per cent but greater than 80 per cent: | | | |
| | | ▶ How the insurer determined that it did not engage in a significant activity unconnected with insurance | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ What information it considered | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. If the insurer qualified for the temporary exemption from IFRS 9 on the basis of a reassessment applying paragraph 20G(b) of IFRS 4: | | | |
| | | ▶ The reason for the reassessment | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ The date on which the relevant change in its activities occurred | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ A detailed explanation of the change in its activities and a qualitative description of the effect of that change on the insurer's financial statements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 551 | IFRS 4.39D IFRS 4.20G(a) | If an entity concludes that its activities are no longer predominantly connected with insurance, does it disclose the following information in each reporting period before it begins to apply IFRS 9: | | | |
| | | a. The fact that it no longer qualifies for the temporary exemption from IFRS 9 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| | | Disclosure made | | | Comments | |
|-----|------------|--|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | |
| | | b. The date on which the relevant change in its activities occurred | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. A detailed explanation of the change in its activities and a qualitative description of the effect of that change on the entity's financial statements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 552 | IFRS 4.39E | To comply with paragraph 39B(b) of IFRS 4, does an insurer disclose the fair value at the end of the reporting period and the amount of change in the fair value during that period for the following two groups of financial assets separately: | | | | |
| | | a. Financial assets with contractual terms that give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding (i.e., financial assets that meet the condition in paragraphs 4.1.2(b) and 4.1.2A(b) of IFRS 9), excluding any financial asset that meets the definition of held for trading in IFRS 9, or that is managed and whose performance is evaluated on a fair value basis (see paragraph B4.1.6 of IFRS 9) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. All financial assets other than those specified in paragraph 39E(a) of IFRS 4; that is, any financial asset: | | | | |
| | | ▶ With contractual terms that do not give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ That meets the definition of held for trading in IFRS 9 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ That is managed and whose performance is evaluated on a fair value basis | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 4.39F | When disclosing the information in paragraph 39E of IFRS 4, the insurer: | | | | |
| | | a. May deem the carrying amount of the financial asset measured applying IAS 39 to be a reasonable approximation of its fair value if the insurer is not required to disclose its fair value applying paragraph 29(a) of IFRS 7 (e.g., short-term trade receivables) | | | | |
| | | b. Shall consider the level of detail necessary to enable users of financial statements to understand the characteristics of the financial assets | | | | |
| 553 | IFRS 4.39G | To comply with paragraph 39B(b) of IFRS 4, does an insurer disclose information about the credit risk exposure, including significant credit risk concentrations, inherent in the financial assets described in paragraph 39E(a) of IFRS 4 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | At a minimum, does the insurer disclose the following information for those financial assets at the end of the reporting period: | | | | |
| | | a. By credit risk rating grades as defined in IFRS 7, the carrying amounts applying IAS 39 (in the case of financial assets measured at amortised cost, before adjusting for any impairment allowances) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. For the financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk at the end of the reporting period, the fair value and the carrying amount applying IAS 39 (in the case of financial assets measured at amortised cost, before adjusting for any impairment allowances). For the purposes of this disclosure, paragraph B5.5.22 of IFRS 9 provides the relevant requirements for assessing whether the credit risk on a financial instrument is considered low | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 554 | IFRS 4.39H | To comply with paragraph 39B(b) of IFRS 4, does an insurer disclose information about where a user of financial statements can obtain any publicly available IFRS 9 information that relates to an entity within the group that is not provided in the group's consolidated financial statements for the relevant reporting period. For example, such IFRS 9 information could be obtained from the publicly available individual or separate financial statements of an entity within the group that has applied IFRS 9 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 555 | IFRS 4.39I | If an entity elected to apply the exemption in paragraph 200 from particular requirements in IAS 28, does it disclose that fact | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 556 | IFRS 4.39J | If an entity applied the temporary exemption from IFRS 9 when accounting for its investment in an associate or joint venture using the equity method (for example, see paragraph 200(a) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | Disclosure made | | | Comments |
|-----|--|---|----|-----|--------------------------|
| | | Yes | No | N/A | |
| | | of IFRS 4), does it disclose the following, in addition to the information required by IFRS 12: | | | |
| | | a. The information described by paragraphs 39B-39H of IFRS 4 for each associate or joint venture that is material to the entity. The amounts disclosed shall be those included in the IFRS financial statements of the associate or joint venture after reflecting any adjustments made by the entity when using the equity method (see paragraph B14(a) of IFRS 12), rather than the entity's share of those amounts | | | <input type="checkbox"/> |
| | | b. The quantitative information described by paragraphs 39B-39H of IFRS 4 in aggregate for all individually immaterial associates or joint ventures | | | <input type="checkbox"/> |
| | IFRS 4.39J | The aggregate amounts: | | | |
| | | ▶ Disclosed shall be the entity's share of those amounts | | | |
| | | ▶ For associates shall be disclosed separately from the aggregate amounts disclosed for joint ventures | | | |
| 557 | IFRS 4.35C(b) | If an entity elects to apply only the requirements for the presentation of gains and losses on financial liabilities designated as at fair value through profit or loss in paragraphs 5.7.1(c), 5.7.7-5.7.9, 7.2.14 and B5.7.5-B5.7.20 of IFRS 9 (i.e., own credit risk), does it disclose the information set out in IFRS 7.10 - 11 (refer to 'Financial Instruments' section) | | | <input type="checkbox"/> |
| | | Overlay approach | | | |
| | IFRS 4.35B IFRS 4.35C IFRS 4.35E | The overlay approach allows an entity applying IFRS 9 from 2018 onwards to remove from profit or loss the effects of some of the accounting mismatches that may occur from applying IFRS 9 before IFRS 17 is applied. An insurer is permitted, but not required, to apply the overlay approach to designated financial assets. An insurer that applies the overlay approach must: a. Reclassify between profit or loss and other comprehensive income an amount that results in the profit or loss at the end of the reporting period for the designated financial assets being the same as if the insurer had applied IAS 39 to the designated financial assets. Accordingly, the amount reclassified is equal to the difference between: ▶ The amount reported in profit or loss for the designated financial assets applying IFRS 9 And ▶ The amount that would have been reported in profit or loss for the designated financial assets if the insurer had applied IAS 39. b. Apply all other applicable IFRSs to its financial instruments, except as described in paragraphs 35B-35N, 39K-39M and 48-49 of IFRS 4. | | | |
| 558 | IFRS 4.35D | Overlay approach: Presentation Does an insurer present the amount reclassified between profit or loss and other comprehensive income applying the overlay approach: | | | |
| | | a. In profit or loss as a separate line item | | | <input type="checkbox"/> |
| | | b. In other comprehensive income as a separate component of other comprehensive income | | | <input type="checkbox"/> |
| | | Overlay approach: Disclosures | | | |
| 559 | IFRS 4.39K | Does an insurer that applies the overlay approach disclose information to enable users of financial statements to understand: | | | |
| | | a. How the total amount reclassified between profit or loss and other comprehensive income in the reporting period is calculated | | | <input type="checkbox"/> |
| | | b. The effect of that reclassification on the financial statements | | | <input type="checkbox"/> |
| 560 | IFRS 4.39L | To comply with paragraph 39K of IFRS 4, does an insurer disclose: | | | |
| | | a. The fact that it is applying the overlay approach | | | <input type="checkbox"/> |
| | | b. The carrying amount at the end of the reporting period of financial assets to which the insurer applies the overlay approach by class of financial asset | | | <input type="checkbox"/> |
| | | c. The basis for designating financial assets for the overlay approach, including an explanation of any designated | | | <input type="checkbox"/> |

| | | Disclosure made | | | Comments |
|-----|------------|--|----|-----|--------------------------|
| | | Yes | No | N/A | |
| | | financial assets that are held outside the legal entity that issues contracts within the scope of this IFRS | | | |
| | | d. An explanation of the total amount reclassified between profit or loss and other comprehensive income in the reporting period in a way that enables users of financial statements to understand how that amount is derived, including: | | | |
| | | ▶ The amount reported in profit or loss for the designated financial assets applying IFRS 9 | | | <input type="checkbox"/> |
| | | ▶ The amount that would have been reported in profit or loss for the designated financial assets if the insurer had applied IAS 39 | | | <input type="checkbox"/> |
| | | e. The effect of the reclassification described in paragraphs 35B and 35M of IFRS 4 on each affected line item in profit or loss | | | <input type="checkbox"/> |
| | | f. If, during the reporting period, the insurer has changed the designation of financial assets: | | | |
| | | ▶ The amount reclassified between profit or loss and other comprehensive income in the reporting period relating to newly designated financial assets applying the overlay approach (see paragraph 35F(b) of IFRS 4) | | | <input type="checkbox"/> |
| | | ▶ The amount that would have been reclassified between profit or loss and other comprehensive income in the reporting period if the financial assets had not been de-designated (see paragraph 35I(a) of IFRS 4) | | | <input type="checkbox"/> |
| | | ▶ The amount reclassified in the reporting period to profit or loss from accumulated other comprehensive income for financial assets that have been de-designated (see paragraph 35J of IFRS 4) | | | <input type="checkbox"/> |
| 561 | IFRS 4.39M | If an entity applied the overlay approach when accounting for its investment in an associate or joint venture using the equity method, does the entity disclose the following, in addition to the information required by IFRS 12: | | | |
| | | a. The information described by paragraphs 39K-39L for each associate or joint venture that is material to the entity. The amounts disclosed shall be those included in the IFRS financial statements of the associate or joint venture after reflecting any adjustments made by the entity when using the equity method (see paragraph B14(a) of IFRS 12), rather the entity's share of those amounts | | | <input type="checkbox"/> |
| | | b. The quantitative information described by paragraphs 39K-39L(d) and 39L(f) of IFRS 4, and the effect of the reclassification described in paragraph 35B on profit or loss and other comprehensive income in aggregate for all individually immaterial associates or joint ventures | | | <input type="checkbox"/> |
| | IFRS 4.39M | <p>The aggregate amounts:</p> <ul style="list-style-type: none"> ▶ Disclosed shall be the entity's share of those amounts ▶ For associates shall be disclosed separately from the aggregate amounts disclosed for joint ventures | | | |
| | | <p>Rate-regulated activities</p> <p>The scope of IFRS 14 is limited to first-time adopters that conduct rate-regulated activities and recognise regulatory deferral account balances in their financial statements in accordance with their previous GAAP, as defined in <i>IFRS 1 First-time Adoption of International Financial Reporting Standards</i> (i.e., the accounting basis used by a first-time adopter immediately before adopting IFRS). An entity which recognised regulatory deferral account balances by electing to apply IFRS 14 must apply IFRS 14 in its financial statements for subsequent periods.</p> | | | |
| | | <p>Presentation</p> <p>Does the entity present separate line items in the statement of financial position for</p> | | | |
| | | a. The total of all regulatory deferral account debit balances | | | <input type="checkbox"/> |
| | | b. The total of all regulatory deferral account credit balances | | | <input type="checkbox"/> |
| 562 | IFRS 14.20 | | | | |

| | | | Disclosure made | | | Comments |
|-----|-------------|--|--------------------------|--------------------------|--------------------------|----------|
| | | | Yes | No | N/A | |
| | IFRS 14.21 | When an entity presents current and non-current assets, and current and non-current liabilities, as separate classifications in its statement of financial position, it shall not classify the totals of regulatory deferral account balances as current or non-current. Instead, the separate line items required by IFRS 14.20 shall be distinguished from the assets and liabilities that are presented in accordance with other standards by the use of sub-totals, which are drawn before the regulatory deferral account balances are presented. | | | | |
| 563 | IFRS 14.22 | Does the entity present, in the other comprehensive income section of the statement of profit or loss and other comprehensive income, the net movement in all regulatory deferral account balances for the reporting period that relate to items recognised in other comprehensive income | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 564 | IFRS 14.22 | Does the entity use separate line items for the net movement, in accordance with other standards | | | | |
| | | a. Related to the items that will not be reclassified subsequently to profit or loss | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Related to the items that will be reclassified subsequently to profit or loss when specific conditions are met | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 565 | IFRS 14.23 | Does the entity present a separate line item in the profit or loss section of the statement of profit or loss and other comprehensive income, or in the separate statement of profit or loss, for the remaining net movement in all regulatory deferral account balances for the reporting period, excluding movements that are not reflected in profit or loss, such as amounts acquired | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 14.23 | This separate line item above shall be distinguished from the income and expenses that are presented in accordance with other standards by the use of a sub-total, which is drawn before the net movement in regulatory deferral account balances. | | | | |
| 566 | IFRS 14.24 | When an entity recognises a deferred tax asset or a deferred tax liability as a result of recognising regulatory deferral account balances, does the entity present the resulting deferred tax asset (liability) and the related movement in that deferred tax asset (liability) with the related regulatory deferral account balances and movements in those balances, instead of within the total presented in accordance with IAS 12 for deferred tax assets (liabilities) and the tax expense (income) (see IFRS 14.B9-B12) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 567 | IFRS 14.B11 | Instead of applying IAS 12, does the entity present the deferred tax asset (liability) that arises as a result of recognising regulatory deferral account balances either: | | | | |
| | | a. With the line items that are presented for the regulatory deferral account debit balances and credit balances | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Or | | | | |
| | | b. As a separate line item alongside the related regulatory deferral account debit balances and credit balances | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 568 | IFRS 14.B12 | Instead of applying IAS 12, does the entity present the movement in the deferred tax asset (liability) that arises as a result of recognising regulatory deferral account balances either: | | | | |
| | | a. With the line items that are presented in the statement(s) of profit or loss and other comprehensive income for the movements in regulatory deferral account balances | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Or | | | | |
| | | b. As a separate line item alongside the related line items that are presented in the statement(s) of profit or loss and other comprehensive income for the movements in regulatory deferral account balances | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 569 | IFRS 14.25 | When an entity presents a discontinued operation or a disposal group in accordance with IFRS 5, does the entity present any related regulatory deferral account balances and the net movement in those balances, as applicable, with the regulatory deferral account balances and movements in those balances, instead of within the disposal groups or discontinued operations (see IFRS 14.B19-B22) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | | Disclosure made | | | Comments |
|--------------------|--|--|--------------------------|--------------------------|--------------------------|----------|
| | | | Yes | No | N/A | |
| 570 | IFRS 14.B20 | <p>Instead of applying IFRS 5.33, does the entity present the movement in regulatory deferral account balances that arose from the rate-regulated activities of the discontinued operation either</p> <p>a. Within the line item that is presented for movements in the regulatory deferral account balances related to profit or loss</p> <p>Or</p> <p>b. As a separate line item alongside the related line item that is presented for movements in the regulatory deferral account balances related to profit or loss</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 571 | IFRS 14.B21 | <p>Instead of applying IFRS 5.38, does the entity present the total of the regulatory deferral account debit balances and credit balances that are part of the disposal group either</p> <p>a. Within the line items that are presented for the regulatory deferral account debit balances and credit balances</p> <p>Or</p> <p>b. As separate line items alongside the other regulatory deferral account debit balances and credit balances</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 572 | IFRS 14.B22 | If the entity chooses to include the regulatory deferral account balances and movements in those balances that are related to the disposal group or discontinued operation within the related regulated deferral account line items, does the entity disclose them separately as part of the analysis of the regulatory deferral account line items described by IFRS 14.33 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 573 | IFRS 14.26 IFRS 14.B13 IFRS 14.B14 | When an entity presents earnings per share in accordance with IAS 33 <i>Earnings per Share</i> , does the entity present additional basic and diluted earnings per share, which are calculated using the earnings amounts required by IAS 33 but excluding the movements in regulatory deferral account balances | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 574 | IFRS 14.B14 | For each earnings per share amount presented in accordance with IAS 33, does the entity applying IFRS 14 present additional basic and diluted earnings per share amounts that are calculated in the same way, except that those amounts shall exclude the net movement in the regulatory deferral account balances. Consistent with the requirement in IAS 33.73, does the entity present the earnings per share required by IFRS 14.26 with equal prominence to the earnings per share required by IAS 33 for all periods presented | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Disclosures | | | | | | |
| 575 | IFRS 14.27 | If the entity elects to apply IFRS 14, does it disclose information that enables users to assess: | | | | |
| | | a. The nature of, and the risks associated with, the rate regulation that establishes the price(s) that the entity can charge customers for the goods or services it provides | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The effects of that rate regulation on its financial position, financial performance and cash flows | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 14.29 | <p>To meet the disclosure objective in IFRS 14.27, the entity shall consider all of the following:</p> <p>a. The level of detail that is necessary to satisfy the disclosure requirements;</p> <p>b. How much emphasis to place on each of the various requirements;</p> <p>c. How much aggregation or disaggregation to undertake; and</p> <p>d. Whether users of financial statements need additional information to evaluate the quantitative information disclosed</p> | | | | |
| | | Explanation of activities subject to rate regulation | | | | |
| | IFRS 14.28 | If any of the disclosures set out in IFRS 14.30-36 are not considered relevant to meet the objective in IFRS 14.27, they may be omitted from the financial statements. | | | | |
| 576 | IFRS 14.28 | If the disclosures provided in accordance with IFRS 14.30-36 are insufficient to meet the objective in IFRS 14.27, does the entity disclose additional information that is necessary to meet that objective | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | | Disclosure made | | | Comments |
|-----|------------|--|--------------------------|--------------------------|--------------------------|----------|
| | | | Yes | No | N/A | |
| 577 | IFRS 14.30 | To help users of the financial statements assess the nature of, and the risks associated with, the entity's rate-regulated activities, does the entity disclose for each type of rate-regulated activity | | | | |
| | | a. A brief description of the nature and extent of the rate-regulated activity and the nature of the regulatory rate-setting process | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The identity of the rate regulator(s) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ If the rate regulator is a related party (as defined in IAS 24 <i>Related Party Disclosures</i>), does the entity disclose that fact, together with an explanation of how it is related | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. How the future recovery of each class (i.e., each type of cost or income) of regulatory deferral account debit balance or reversal of each class of regulatory deferral account credit balance is affected by risks and uncertainty, for example: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Demand risk (e.g., changes in consumer attitudes, the availability of alternative sources of supply or the level of competition) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Regulatory risk (e.g., the submission or approval of a rate-setting application or the entity's assessment of the expected future regulatory actions) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Other risks (e.g., currency or other market risks) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 14.31 | The disclosures required by IFRS 14.30 shall be given in the financial statements either directly in the notes or incorporated by cross-reference from the financial statements to some other statement, such as a management commentary or risk report, that is available to users of the financial statements on the same terms as the financial statements and at the same time. If the information is not included in the financial statements directly or incorporated by cross-reference, the financial statements are incomplete. | | | | |
| | | Explanation of recognised amounts | | | | |
| 578 | IFRS 14.32 | Does the entity disclose the basis on which regulatory deferral account balances are recognised and derecognised, and how they are measured initially and subsequently, including how regulatory deferral account balances are assessed for recoverability and how any impairment loss is allocated | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 579 | IFRS 14.33 | For each type of rate-regulated activity, does the entity disclose the following information for each class of regulatory deferral account balance | | | | |
| | | a. A reconciliation of the carrying amount at the beginning and the end of the period in a table, unless another format is more appropriate. The entity shall apply judgement in deciding the level of detail necessary (see IFRS 14.28-29), but the following components would usually be relevant: | | | | |
| | | ▶ The amounts that have been recognised in the current period in the statement of financial position as regulatory deferral account balances | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ The amounts that have been recognised in the statement(s) of profit or loss and other comprehensive income relating to balances that have been recovered (sometimes described as amortised) or reversed in the current period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Other amounts, separately identified, that affected the regulatory deferral account balances, such as impairments, items acquired or assumed in a business combination, items disposed of, or the effects of changes in foreign exchange rates or discount rates | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The rate of return or discount rate (including a zero rate or a range of rates, when applicable) used to reflect the time value of money that is applicable to each class of regulatory deferral account balance | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The remaining periods over which the entity expects to recover (or amortise) the carrying amount of each class of regulatory deferral account debit balance or to reverse each class of regulatory deferral account credit balance | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | | Disclosure made | | | Comments |
|-----|-------------|--|--------------------------|--------------------------|--------------------------|----------|
| | | | Yes | No | N/A | |
| 580 | IFRS 14.34 | When rate regulation affects the amount and timing of an entity's income tax expense (income), does the entity disclose the impact of the rate regulation on the amounts of current and deferred tax recognised | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 581 | IFRS 14.34 | Does the entity separately disclose any regulatory deferral account balance that relates to taxation and the related movement in that balance | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 582 | IFRS 14.35 | When an entity provides disclosures in accordance with IFRS 12 <i>Disclosure of Interests in Other Entities</i> for an interest in a subsidiary, associate or joint venture that has rate-regulated activities and for which regulatory deferral account balances are recognised in accordance with this standard, does the entity disclose | | | | |
| | | a. The amounts that are included for the regulatory deferral account debit and credit balances | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The net movement in those balances for the interests disclosed (see IFRS 14.B25-B28) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 583 | IFRS 14.B25 | Does the entity that recognises regulatory deferral account balances in accordance with IFRS 14 disclose the net movement in regulatory deferral account balances that is included within the amounts that are required to be disclosed by IFRS 12.12(e) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 584 | IFRS 14.B27 | In addition to the information specified in IFRS 12.12, 21, B10, B12-B13 and B16, does the entity that recognises regulatory deferral account balances in accordance with IFRS 14 also disclose: | | | | |
| | | a. The total regulatory deferral account debit balance | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The total regulatory deferral account credit balance | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The net movements in the balances above, split between amounts recognised in profit or loss and amounts recognised in other comprehensive income, for each entity for which the IFRS 12 disclosures are required | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 585 | IFRS 14.B28 | In addition to the information required by IFRS 12.19 (listed in the section <i>Disclosure of Interests in Other Entities</i>), does the entity that elects to apply IFRS 14 disclose the portion of that gain or loss that is attributable to derecognising regulatory deferral account balances in the former subsidiary at the date when control is lost | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 586 | IFRS 14.36 | When an entity concludes that a regulatory deferral account balance is no longer fully recoverable or reversible, does the entity disclose | | | | |
| | | a. That fact | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The reason why it is not recoverable or reversible and the amount by which the regulatory deferral account balance has been reduced | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

Financial statements of retirement benefit plans

IAS 26.1

The disclosures in this section only apply to the financial statements of retirement benefits plans and reports containing such financial statements. The term 'report' refers to published information that may include the financial statements of the retirement benefit plan.

Defined contribution plans

587 IAS 26.34-35

Do the financial statements of the retirement benefit plan contain the following information:

a. A statement of net assets available for benefits disclosing:

- | | | | |
|--|--------------------------|--------------------------|--------------------------|
| ▶ Assets at the end of the period suitably classified | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ The basis of valuation of assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ Details of any single investment exceeding either 5% of the net assets available for benefits or 5% of any class or type of security | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ Details of any investment in the employer | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ Liabilities other than the actuarial present value of promised retirement benefits | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| | | Disclosure made | | | Comments |
|-----------|-----------|---|--------------------------|--------------------------|--------------------------|
| | | Yes | No | N/A | |
| | | b. A statement of changes in net assets available for benefits showing the following: | | | |
| | | ▶ Employer contributions | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ Employee contributions | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ Investment income such as interest and dividends | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ Other income | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ Benefits paid or payable (analysed, for example, as retirement, death and disability benefits and lump sum payments) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ Administrative expenses | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ Other expenses | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ Taxes on income | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ Profits and losses on disposal of investments and changes in value of investments | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ Transfers from and to other plans | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. A description of the funding policy | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | d. A summary of significant accounting policies | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| New | | <p>If the entity applies <i>Amendments to IAS 1 and IFRS Practice Statement 2 - Disclosure of Accounting Policies</i>, issued in February 2021, it shall disclose material accounting policy information instead of a summary of significant accounting policies.</p> | | | |
| | | e. A description of the plan and the effect of any changes in the plan during the period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 588 | IAS 26.36 | Does the entity disclose in the report of a retirement benefit plan either as part of the financial statements or in a separate report, a description of the plan, which may contain the following: | | | |
| | | a. The names of the employers and the employee groups covered | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. The number of participants receiving benefits | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. The number of other participants, classified as appropriate | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | d. The type of plan - defined contribution | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | e. A note as to whether participants contribute to the plan | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | f. A description of the retirement benefits promised to participants | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | g. A description of any plan termination terms | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | h. Changes in items (a)-(g) during the period covered by the report | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 589 | IAS 26.32 | If plan investments are held for which an estimate of fair value is not possible, does the entity disclose the reason it does not use fair value | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 590 | IAS 26.16 | Do the financial statements of a defined contribution plan contain: | | | |
| | | a. The significant activities for the period and the effect of any changes relating to the plan, and its membership and terms and conditions | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. Statements reporting on the transactions and investment performance for the period and the financial position of the plan at the end of the period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. A description of the investment policies | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | Defined benefit plans | | | |
| IAS 26.28 | | <p>For defined benefit plans, information is presented in one of the following formats, which reflect different practices in the disclosure and presentation of actuarial information:</p> <p>a. A statement is included in the financial statements of the plan that shows the net assets available for benefits, the actuarial present value of promised retirement benefits, and the resulting excess or deficit. The financial statements of the plan also contain statements of changes in net assets available for benefits and changes in the actuarial present value of promised retirement benefits. The financial statements of the plan may be accompanied by a separate</p> | | | |

| | | Disclosure made | | | Comments | |
|-----|--------------|--|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | |
| | | <p>actuary's report supporting the actuarial present value of promised retirement benefits</p> <p>b. Financial statements of the plan include a statement of net assets available for benefits and a statement of changes in net assets available for benefits. An entity discloses the actuarial present value of promised retirement benefits. The financial statements of the plan may be accompanied by a report from an actuary supporting the actuarial present value of promised retirement benefits</p> <p>And</p> <p>c. Financial statements of the plan include a statement of net assets available for benefits and a statement of changes in net assets available for benefits with the actuarial present value of promised retirement benefits contained in a separate actuarial report</p> | | | | |
| 591 | IAS 26.34-35 | Do the financial statements of the retirement benefit plan contain the following information: | | | | |
| | | a. A statement of net assets available for benefits disclosing: | | | | |
| | | ▶ Assets at the end of the period suitably classified | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ The basis of valuation of assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Details of any single investment exceeding either 5% of the net assets available for benefits or 5% of any class or type of security | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Details of any investment in the employer | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Liabilities other than the actuarial present value of promised retirement benefits | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. A statement of changes in net assets available for benefits showing the following: | | | | |
| | | ▶ Employer contributions | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Employee contributions | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Investment income such as interest and dividends | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Other income | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Benefits paid or payable (analysed, for example, as retirement, death and disability benefits and lump sum payments) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Administrative expenses | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Other expenses | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Taxes on income | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Profits and losses on disposal of investments and changes in value of investments | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ Transfers from and to other plans | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. A description of the funding policy | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. A summary of significant accounting policies | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | | <p>If the entity applies <i>Amendments to IAS 1 and IFRS Practice Statement 2 - Disclosure of Accounting Policies</i>, issued in February 2021, it shall disclose material accounting policy information instead of a summary of significant accounting policies.</p> | | | | |
| | | e. A description of the significant actuarial assumptions made to calculate the actuarial present value of promised retirement benefits | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | f. A description of the method used to calculate the actuarial present value of promised retirement benefits | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | g. The actuarial present value of promised retirement benefits (which may distinguish between vested benefits and non-vested benefits) based on the benefits promised under the terms of the plan, on service rendered to date, and which uses either current salary levels or projected salary levels | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | h. A description of the plan and the effect of any changes in the plan during the period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 592 | IAS 26.36 | Does the entity disclose in the report of a retirement benefit plan either as part of the financial statements or in a separate report, a description of the plan, which may contain the following: | | | | |

| | | Disclosure made | | | Comments | |
|---------------------------|-----------|---|--------------------------|--------------------------|--------------------------|--|
| | | Yes | No | N/A | | |
| | | a. The names of the employers and the employee groups covered | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. The number of participants receiving benefits | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. The number of other participants, classified as appropriate | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. The type of plan – defined benefit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | e. A note as to whether participants contribute to the plan | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | f. A description of the retirement benefits promised to participants | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | g. A description of any plan termination terms | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | h. Changes in items (a) – (g) during the period covered by the report | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 593 | IAS 26.17 | If an actuarial valuation is not prepared at the date of the financial statements of the plan, does the entity disclose the date of the valuation | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 594 | IAS 26.18 | Does the entity disclose the effects of any change in actuarial assumptions that had a significant effect on the actuarial present value of promised retirement benefits | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 595 | IAS 26.18 | Does the entity disclose the basis used – using either current salary levels or projected salary levels – to calculate the actuarial present value of promised retirement benefits | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 596 | IAS 26.32 | If plan investments are held for which an estimate of fair value is not possible, does the entity disclose the reason why fair value is not used | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 597 | IAS 26.17 | Do the financial statements of a defined benefit plan contain: | | | | |
| | | a. A statement that shows: | | | | |
| | | ▶ The net assets available for benefits | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ The actuarial present value of promised retirement benefits, distinguishing between vested benefits and non-vested benefits | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | ▶ The resulting excess or deficit | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Or | | | | |
| | | b. A statement of net assets available for benefits including either: | | | | |
| | | ▶ A note disclosing the actuarial present value of promised retirement benefits, distinguishing between vested benefits and non-vested benefits | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | Or | | | | |
| | | ▶ A reference to this information in an accompanying actuarial report | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 598 | IAS 26.19 | Do the financial statements explain the relationship between the actuarial present value of promised retirement benefits and the net assets available for benefits, and the policy for the funding of promised benefits | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 599 | IAS 26.22 | Do the financial statements of a defined benefit plan contain: | | | | |
| | | a. The significant activities for the period and the effect of any changes relating to the plan, and its membership and terms and conditions | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | b. Statements reporting on the transactions and investment performance for the period and the financial position of the plan at the end of the period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | c. Actuarial information either as part of the statements or by way of a separate report | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | d. A description of the investment policies | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New pronouncements | | | | | | |
| 600 | | If the entity applies accounting pronouncements that were issued after the cut-off date of this checklist (i.e., 28 February 2023), does the entity make all disclosures required by those pronouncements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

IFRS 17 Insurance Contracts

IFRS 17 *Insurance Contracts* was issued in May 2017. It applies to all types of insurance contracts, with limited exceptions. IFRS 17 is effective for annual periods beginning on or after 1 January 2023. Earlier application is permitted for the entity that also applies IFRS 9 on or before the date it first applies IFRS 17.

Transition to IFRS 17

| | |
|------------------|--|
| IFRS 17.C2 | For the purposes of the transition requirements in IFRS 17: a. The date of initial application is the beginning of the annual reporting period in which an entity first applies IFRS 17 b. The transition date is the beginning of the annual reporting period immediately preceding the date of initial application |
| IFRS 17.C25 | ► If an entity also presents adjusted comparative information when applying IFRS 17 for any earlier periods presented, the reference to 'the beginning of the annual reporting period immediately preceding the date of initial application' shall be read as 'the beginning of the earliest adjusted comparative period presented' |
| IFRS 17.C3 | Unless it is impracticable to do so, or IFRS 17.C5A applies, an entity shall apply IFRS 17 retrospectively, except that: a. An entity is not required to present the quantitative information required by IAS 8.28(f) b. An entity shall not apply the option in IFRS 17.B115 for periods before the transition date. An entity may apply the option in IFRS 17.B115 prospectively on or after the transition date if, and only if, the entity designates risk mitigation relationships at or before the date it applies the option |
| IFRS 17.C5 | If, and only if, full retrospective application in IFRS 17.C3 is impracticable for a group of insurance contracts, an entity shall apply one of the following two approaches: a. The modified retrospective approach in IFRS 17.C6-C19A, subject to C6(a) b. The fair value approach in IFRS 17.C20-C24B |
| IFRS 17.C5A | Notwithstanding IFRS 17.C5, an entity may choose to apply the fair value approach in IFRS 17.C20-C24B for a group of insurance contracts with direct participation features to which it could apply IFRS 17 retrospectively if, and only if: a. The entity chooses to apply the risk mitigation option in IFRS 17.B115 to the group of insurance contracts prospectively from the transition date b. The entity has used derivatives, non-derivative financial instruments measured at fair value through profit or loss, or reinsurance contracts held to mitigate financial risk arising from the group of insurance contracts, as specified in IFRS 17.B115, before the transition date |
| IFRS 17.C5B | If, and only if, it is impracticable for an entity to apply IFRS 17.C4(aa) for an asset for insurance acquisition cash flows, the entity shall apply the following approaches to measure the asset for insurance acquisition cash flows: a. the modified retrospective approach in paragraphs C14B-C14D and C17A, subject to IFRS 17.C6(a) b. The fair value approach in IFRS 17.C24A-C24B |
| IFRS 17.C29 | An entity that has applied IFRS 9 to annual periods before the initial application of IFRS 17: |
| IFRS 9.4.1.2(a) | a. May reassess whether an eligible financial asset meets the condition in IFRS 9.4.1.2(a) or IFRS 9.4.1.2A(a) |
| IFRS 9.4.1.2A(a) | A financial asset is eligible only if it is not held in respect of an activity that is unconnected with contracts within the scope of IFRS 17. Examples of financial assets that would not be eligible for reassessment are financial assets held in respect of banking activities or financial assets held in funds relating to investment contracts that are outside the scope of IFRS 17 |
| IFRS 9.4.1.5 | b. Shall revoke its previous designation of a financial asset as measured at fair value through profit or loss if the condition |

| | | | | Disclosure made | | | Comments |
|-----|-----|-----------------------------|---|--------------------------|--------------------------|--------------------------|----------|
| | | | | Yes | No | N/A | |
| | | | <p>in IFRS 9.4.1.5 is no longer met because of the application of IFRS 17</p> <p>c. May designate a financial asset as measured at fair value through profit or loss if the condition in IFRS 9.4.1.5 is met</p> <p>d. May designate an investment in an equity instrument as at fair value through other comprehensive income applying IFRS 9.5.7.5</p> <p>e. May revoke its previous designation of an investment in an equity instrument as at fair value through other comprehensive income applying IFRS 9.5.7.5</p> | | | | |
| New | 601 | IFRS 17.C1 | If an entity applies IFRS 17 in its annual IFRS financial statements for a period beginning before 1 January 2023, does it disclose that fact | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 602 | IFRS 17.C27 IFRS 17.C25 | If an entity presents unadjusted comparative information and disclosures for any earlier periods, does it | | | | |
| | | | a. Clearly identify the information that has not been adjusted | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | b. Disclose that it has been prepared on a different basis | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | c. Explain that basis | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | IFRS 17.C26 | An entity is not required to provide the disclosures specified in IFRS 17.93-132 for any period presented before the beginning of the annual reporting period immediately preceding the date of initial application. | | | | |
| New | 603 | IFRS 17.C28 | An entity need not disclose previously unpublished information about claims development that occurred earlier than five years before the end of the annual reporting period in which it first applies IFRS 17. However, if an entity does not disclose that information, does it disclose that fact | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 604 | IFRS 17.C28E | If an entity applies paragraphs C28B-C28D, does it disclose qualitative information that enables users of financial statements to understand: | | | | |
| | | | a. The extent to which the classification overlay has been applied (for example, whether it has been applied to all financial assets derecognised in the comparative period) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | b. Whether and to what extent the impairment requirements in Section 5.5 of IFRS 9 have been applied (see paragraph C28C) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | IFRS 17.C28A | An entity that first applies IFRS 17 and IFRS 9 at the same time is permitted to apply paragraphs C28B-C28E (classification overlay) for the purpose of presenting comparative information about a financial asset if the comparative information for that financial asset has not been restated for IFRS 9. Comparative information for a financial asset will not be restated for IFRS 9 if either the entity chooses not to restate prior periods (see paragraph 7.2.15 of IFRS 9), or the entity restates prior periods but the financial asset has been derecognised during those prior periods (see paragraph 7.2.1 of IFRS 9). | | | | |
| New | 605 | IFRS 17.C32 IFRS 9.4.1.5 | When an entity applies IFRS 17.C29 (see above), does it disclose in that annual reporting period for those financial assets by class: | | | | |
| | | | a. If paragraph C29(a) applies – its basis for determining eligible financial assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | b. If any of paragraphs C29(a)-C29(e) apply: | | | | |
| | | | ▶ The measurement category and carrying amount of the affected financial assets determined immediately before the date of initial application of IFRS 17 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | ▶ The new measurement category and carrying amount of the affected financial assets determined after applying paragraph C29 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | c. If paragraph C29(b) applies – the carrying amount of financial assets in the statement of financial position that were previously designated as measured at fair value through profit or loss applying IFRS 9.4.1.5 that are no longer so designated | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 606 | IFRS 17.C33 | When an entity applies IFRS 17.C29, does it disclose in that annual reporting period qualitative information that would enable users of financial statements to understand: | | | | |

| | | | | Disclosure made | | | Comments |
|-----|-----|-----------------|---|--------------------------|--------------------------|--------------------------|----------|
| | | | | Yes | No | N/A | |
| | | | a. How it applied paragraph C29 to financial assets the classification of which has changed on initially applying IFRS 17 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | IFRS 9.4.1.5 | b. The reasons for any designation or de-designation of financial assets as measured at fair value through profit or loss when applying IFRS 9.4.1.5 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | IFRS 9.4.1.2(a) | c. Why the entity came to any different conclusions in the new assessment applying IFRS 9.4.1.2(a) or IFRS 9.4.1.2A(a) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 607 | IFRS 9.7.2.42 | In the reporting period that includes the date of initial application of these amendments, does the entity disclose the following information as at the transition date for each class of financial assets and financial liabilities that was affected by the transition to IFRS 17: | | | | |
| | | | a. The previous classification, including the previous measurement category when applicable, and carrying amount determined immediately before applying these amendments | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | b. The new measurement category and carrying amount determined after applying these amendments | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | c. The carrying amount of any financial liabilities in the statement of financial position that were previously designated as measured at fair value through profit or loss, but are no longer so designated | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | d. The reasons for any designation or de-designation of financial liabilities as measured at fair value through profit or loss | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | Transition amounts | | | | |
| New | 608 | IFRS 17.114 | To enable users of financial statements to identify the effect of groups of insurance contracts measured at the transition date applying either the modified retrospective approach (see IFRS 17.C6-C19A) or the fair value approach (see IFRS 17.C20-C24B) on the contractual service margin and insurance revenue in subsequent periods, does the entity disclose the reconciliation of the contractual service margin applying IFRS 17.101(c), and the amount of insurance revenue applying IFRS 17.103(a), separately for: | | | | |
| | | | a. Insurance contracts that existed at the transition date to which the entity has applied the modified retrospective approach | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | b. Insurance contracts that existed at the transition date to which the entity has applied the fair value approach | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | c. All other insurance contracts | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 609 | IFRS 17.115 | For all periods in which disclosures are made applying IFRS 17.114(a) or 114(b), to enable users of financial statements to understand the nature and significance of the methods used and judgements applied in determining the transition amounts, does the entity- explain how it determined the measurement of insurance contracts at the transition date | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 610 | IFRS 17.116 | An entity that chooses to disaggregate insurance finance income or expenses between profit or loss and other comprehensive income applies IFRS 17.C18(b), C19(b), C24(b) and C24(c) to determine the cumulative difference between the insurance finance income or expenses that would have been recognised in profit or loss and the total insurance finance income or expenses at the transition date for the groups of insurance contracts to which the disaggregation applies. For all periods in which amounts determined, when applying these paragraphs, exist, does the entity disclose a reconciliation from the opening to the closing balance of the cumulative amounts included in other comprehensive income for financial assets measured at fair value through other comprehensive income related to the groups of insurance contracts | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | | | Disclosure made | | | Comments |
|-----|-------------|------------|--|--------------------------|--------------------------|--------------------------|----------|
| | | | | Yes | No | N/A | |
| | IFRS 17.116 | | The reconciliation mentioned above shall include, for example, gains or losses recognised in other comprehensive income in the period and gains or losses previously recognised in other comprehensive income in previous periods reclassified in the period to profit or loss. | | | | |
| | | | Presentation: Statement of financial position | | | | |
| New | 611 | IFRS 17.78 | Does the entity present separately in the statement of financial position the carrying amount of portfolios of: | | | | |
| | | | a. Insurance contracts issued that are assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | b. Insurance contracts issued that are liabilities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | c. Reinsurance contracts held that are assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | d. Reinsurance contracts held that are liabilities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 17.79 | | An entity shall include any assets for insurance acquisition cash flows recognised applying IFRS 17.28B in the carrying amount of the related portfolios of insurance contracts issued, and any assets or liabilities for cash flows related to portfolios of reinsurance contracts held (see IFRS 17.65(b)) in the carrying amount of the portfolios of reinsurance contracts held. | | | | |
| | | | Presentation: Statement(s) of financial performance | | | | |
| New | 612 | IFRS 17.80 | Applying IFRS 17.41-42, does the entity disaggregate the amounts recognised in the statement(s) of profit or loss and other comprehensive income (hereafter referred to as the statement(s) of financial performance in this section) into: | | | | |
| | | | a. An insurance service result (see IFRS 17.83-86), comprising insurance revenue and insurance service expenses | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | And | | | | |
| | | | b. Insurance finance income or expenses (see IFRS 17.87-92) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 17.81 | | An entity is not required to disaggregate the change in the risk adjustment for non-financial risk between the insurance service result and insurance finance income or expenses. If an entity does not make such a disaggregation, it shall include the entire change in the risk adjustment for non-financial risk as part of the insurance service result. | | | | |
| New | 613 | IFRS 17.82 | Does the entity present income or expenses from reinsurance contracts held separately from the expenses or income from insurance contracts issued | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | Insurance service result | | | | |
| New | 614 | IFRS 17.83 | Does the entity present in profit or loss insurance revenue arising from the groups of insurance contracts issued | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | IFRS 17.83 | | Insurance revenue shall depict the provision of services arising from the group of insurance contracts at an amount that reflects the consideration to which the entity expects to be entitled in exchange for those services. IFRS 17.B120-B127 specify how an entity measures insurance revenue. | | | | |
| New | 615 | IFRS 17.84 | Does the entity present in profit or loss insurance service expenses arising from a group of insurance contracts issued, comprising incurred claims (excluding repayments of investment components), other incurred insurance service expenses and other amounts as described in IFRS 17.103(b) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 616 | IFRS 17.85 | Insurance revenue and insurance service expenses presented in profit or loss shall exclude any investment components. Does the entity avoid presenting premium information in profit or loss if that information is inconsistent with IFRS 17.83 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 617 | IFRS 17.86 | If an entity presents separately the amounts recovered from the reinsurer and an allocation of the premiums paid, does it: | | | | |
| | | | a. Treat reinsurance cash flows that are contingent on claims on the underlying contracts as part of the claims that are expected to be reimbursed under the reinsurance contract held | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | b. Treat amounts from the reinsurer that it expects to receive that are not contingent on claims of the underlying contracts (for example, some types of ceding commissions) as a reduction in the premiums to be paid to the reinsurer | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | | | Disclosure made | | | Comments |
|-----|-----|----------------|---|--------------------------|--------------------------|--------------------------|----------|
| | | | | Yes | No | N/A | |
| | | | c. Treat amounts recognised relating to recovery of losses applying IFRS 17.66(c)(i)–(ii) and 66A–66B as amounts recovered from the reinsurer | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | d. Avoid presenting the allocation of premiums paid as a reduction in revenue | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | IFRS 17.86 | An entity may present the income or expenses from a group of reinsurance contracts held (see IFRS 17.60–70A), other than insurance finance income or expenses, as a single amount; or it may present separately the amounts recovered from the reinsurer and an allocation of the premiums paid that together give a net amount equal to that single amount. | | | | |
| | | | Disclosure | | | | |
| | | IFRS 17.93 | The objective of the disclosure requirements is for an entity to disclose information in the notes that, together with the information provided in the statement of financial position, statement(s) of financial performance and statement of cash flows, gives a basis for users of financial statements to assess the effect that contracts within the scope of IFRS 17 have on its financial position, financial performance and cash flows. | | | | |
| New | 618 | IFRS 17.93 | To achieve the disclosure objective described in IFRS 17.93, does the entity disclose qualitative and quantitative information about: | | | | |
| | | | a. The amounts recognised in its financial statements for contracts within the scope of IFRS 17 (see IFRS 17.97–116) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | b. The significant judgements, and changes in those judgements, made when applying IFRS 17 (see IFRS 17.117–120) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | c. The nature and extent of the risks from contracts within the scope of IFRS 17 (see IFRS 17.121–132) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 619 | IFRS 17.94 | An entity shall consider the level of detail necessary to satisfy the disclosure objective and how much emphasis to place on each of the various requirements. If the disclosures provided, applying IFRS 17.97–132, are not enough to meet the objective in IFRS 17.93, does an entity disclose additional information necessary to meet that objective | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | IFRS 17.95, 96 | An entity shall aggregate or disaggregate information so that useful information is not obscured either by the inclusion of a large amount of insignificant detail or by the aggregation of items that have different characteristics. IAS 1.29–31 set out requirements relating to materiality and aggregation of information. Examples of aggregation bases that might be appropriate for information disclosed about insurance contracts include: a. Type of contract (for example, major product lines) b. Geographical area (for example, country or region) c. Reportable segment, as defined in IFRS 8 <i>Operating Segments</i> | | | | |
| | | | Explanation of recognised amounts | | | | |
| | | IFRS 17.97 | Of the disclosures required by IFRS 17.98–109A, only those in IFRS 17.98–100, 102–103, 105–105B and 109A apply to contracts to which the premium allocation approach has been applied. | | | | |
| New | 620 | IFRS 17.97 | If an entity uses the premium allocation approach, does it also disclose: | | | | |
| | | | a. Which of the criteria in IFRS 17.53 and IFRS 17.69 it has satisfied | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | b. Whether it makes an adjustment for the time value of money and the effect of financial risk applying IFRS 17.56, 57(b) and 59(b) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | c. The method it has chosen to recognise insurance acquisition cash flows applying IFRS 17.59(a) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 621 | IFRS 17.98 | Does the entity disclose reconciliations that show how the net carrying amounts of contracts within the scope of IFRS 17 changed during the period because of cash flows and income and expenses recognised in the statement(s) of financial performance, separately for insurance contracts issued and reinsurance contracts held | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | | | Disclosure made | | | Comments |
|-----|-----|-------------|---|--------------------------|--------------------------|--------------------------|----------|
| | | | | Yes | No | N/A | |
| | | IFRS 17.98 | An entity shall adapt the requirements of IFRS 17.100-109 to reflect the features of reinsurance contracts held that differ from insurance contracts issued; for example, the generation of expenses or reduction in expenses rather than revenue. | | | | |
| New | 622 | IFRS 17.99 | An entity shall provide enough information in the reconciliations to enable users of financial statements to identify changes from cash flows and amounts that are recognised in the statement(s) of financial performance. To comply with this requirement, does it: <ul style="list-style-type: none"> a. Disclose, in a table, the reconciliations set out in IFRS 17.100-105B b. For each reconciliation, present the net carrying amounts at the beginning and at the end of the period, disaggregated into a total for portfolios of contracts that are assets and a total for portfolios of contracts that are liabilities, that equal the amounts presented in the statement of financial position applying IFRS 17.78 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 623 | IFRS 17.100 | Does the entity disclose reconciliations from the opening to the closing balances separately for each of: <ul style="list-style-type: none"> a. The net liabilities (or assets) for the remaining coverage component, excluding any loss component b. Any loss component (see IFRS 17.47-52 and 57-58) c. The liabilities for incurred claims d. For insurance contracts to which the premium allocation approach described in IFRS 17.53-59 or 69-70A has been applied, does the entity disclose reconciliations from the opening to the closing balances separately for each of: <ul style="list-style-type: none"> ▶ The estimates of the present value of the future cash flows ▶ The risk adjustment for non-financial risk | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 624 | IFRS 17.101 | For insurance contracts other than those to which the premium allocation approach described in IFRS 17.53-59 or 69-70A has been applied, does the entity also disclose reconciliations from the opening to the closing balances separately for each of: <ul style="list-style-type: none"> a. The estimates of the present value of the future cash flows b. The risk adjustment for non-financial risk c. The contractual service margin | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | IFRS 17.102 | The objective of the reconciliations in IFRS 17.100-101 is to provide different types of information about the insurance service result. | | | | |
| New | 625 | IFRS 17.103 | Does the entity separately disclose in the reconciliations required in IFRS 17.100 each of the following amounts related to services, if applicable: <ul style="list-style-type: none"> a. Insurance revenue b. Insurance service expenses, showing separately: <ul style="list-style-type: none"> ▶ Incurred claims (excluding investment components) and other incurred insurance service expenses ▶ Amortisation of insurance acquisition cash flows ▶ Changes that relate to past service, i.e., changes in fulfilment cash flows relating to the liability for incurred claims ▶ Changes that relate to future service, i.e., losses on onerous groups of contracts and reversals of such losses c. Investment components excluded from insurance revenue and insurance service expenses (combined with refunds of premiums unless refunds of premiums are presented as part of the cash flows in the period described in IFRS 17.105(a)(i)) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 626 | IFRS 17.104 | Does the entity separately disclose in the reconciliations required in IFRS 17.101 each of the following amounts related to insurance services, if applicable: <ul style="list-style-type: none"> a. Changes that relate to future service, applying IFRS 17. B96-B118, showing separately: <ul style="list-style-type: none"> ▶ Changes in estimates that adjust the contractual service margin | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | | | Disclosure made | | | Comments |
|-----|-----|--------------|--|--------------------------|--------------------------|--------------------------|----------|
| | | | | Yes | No | N/A | |
| | | | <ul style="list-style-type: none"> ▶ Changes in estimates that do not adjust the contractual service margin, i.e. losses on groups of onerous contracts and reversals of such losses ▶ The effects of contracts initially recognised in the period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | <ul style="list-style-type: none"> ▶ The amount of the contractual service margin recognised in profit or loss to reflect the transfer of services ▶ The change in the risk adjustment for non-financial risk that does not relate to future service or past service ▶ Experience adjustments (see IFRS 17.B97(c) and B113(a)), excluding amounts relating to the risk adjustment for non-financial risk included in the change in the risk adjustment for non-financial risk that does not relate to future service or past service | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | c. Changes that relate to past service, i.e., changes in fulfilment cash flows relating to incurred claims (see IFRS 17.B97(b) and B113(a)) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 627 | IFRS 17.105 | To complete the reconciliations in IFRS 17.100-101, does the entity also disclose separately each of the following amounts not related to services provided in the period, if applicable: | | | | |
| | | | a. Cash flows in the period, including: | | | | |
| | | | <ul style="list-style-type: none"> ▶ Premiums received for insurance contracts issued (or paid for reinsurance contracts held) ▶ Insurance acquisition cash flows ▶ Incurred claims paid and other insurance service expenses paid for insurance contracts issued (or recovered under reinsurance contracts held), excluding insurance acquisition cash flows | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | b. The effect of changes in the risk of non-performance by the issuer of reinsurance contracts held | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | c. Insurance finance income or expenses | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | d. Any additional line items that may be necessary to understand the change in the net carrying amount of the insurance contracts | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 628 | IFRS 17.105A | Does an entity disclose a reconciliation from the opening to the closing balance of assets for insurance acquisition cash flows recognised applying IFRS 17.28B, and does the entity aggregate information for the reconciliation at a level that is consistent with that for the reconciliation of insurance contracts, applying IFRS 17.98 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 629 | IFRS 17.105B | Does an entity separately disclose in the reconciliation required by IFRS 17.105A any impairment losses and reversals of impairment losses recognised applying IFRS 17.28E-28F | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 630 | IFRS 17.106 | For insurance contracts issued other than those to which the premium allocation approach described in IFRS 17.53-59 has been applied, does the entity disclose an analysis of the insurance revenue recognised in the period comprising: | | | | |
| | | | a. The amounts relating to the changes in the liability for remaining coverage as specified in IFRS 17.B124, separately disclosing: | | | | |
| | | | <ul style="list-style-type: none"> ▶ The insurance service expenses incurred during the period as specified in IFRS 17.B124(a) ▶ The change in the risk adjustment for non-financial risk, as specified in IFRS 17.B124(b) ▶ The amount of the contractual service margin recognised in profit or loss because of the transfer of services in the period, as specified in IFRS 17.B124(c) ▶ Other amounts, if any, for example, experience adjustments for premium receipts other than those that relate to future service as specified in IFRS 17.B124(d) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | b. The allocation of the portion of the premiums that relate to the recovery of insurance acquisition cash flows (see IFRS 17.B125) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 631 | IFRS 17.107 | For insurance contracts other than those to which the premium allocation approach described in IFRS 17.53-59 or 69-70A has been applied, does the entity disclose the effect | | | | |

| | | | | Disclosure made | | | Comments |
|-----|-----|--------------|---|--------------------------|--------------------------|--------------------------|----------|
| | | | | Yes | No | N/A | |
| | | | on the statement of financial position separately for insurance contracts issued and reinsurance contracts held that are initially recognised in the period, showing their effect at initial recognition on: | | | | |
| | | | a. The estimates of the present value of future cash outflows, showing separately the amount of the insurance acquisition cash flows | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | b. The estimates of the present value of future cash inflows | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | c. The risk adjustment for non-financial risk | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | d. The contractual service margin | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 632 | IFRS 17.108 | In the disclosures required by IFRS 17.107 above, does the entity separately disclose amounts resulting from: | | | | |
| | | | a. Contracts acquired from other entities in transfers of insurance contracts or business combinations | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | b. Groups of contracts that are onerous | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 633 | IFRS 17.109 | For insurance contracts other than those to which the premium allocation approach described in IFRS 17.53-59 or 69-70A has been applied, does the entity disclose when it expects to recognise the contractual service margin remaining at the end of the reporting period in profit or loss, separately for insurance contracts issued and reinsurance contracts held, quantitatively, in appropriate time bands | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 634 | IFRS 17.109A | Does an entity disclose quantitatively, in appropriate time bands, when it expects to derecognise an asset for insurance acquisition cash flows applying IFRS 17.28C | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | Insurance finance income or expenses | | | | |
| New | 635 | IFRS 17.110 | Does the entity: | | | | |
| | | | a. Disclose and explain the total amount of insurance finance income or expenses in the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | b. Explain the relationship between insurance finance income or expenses and the investment return on its assets, to enable users of its financial statements to evaluate the sources of finance income or expenses recognised in profit or loss and other comprehensive income | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 636 | IFRS 17.111 | For contracts with direct participation features, does the entity: | | | | |
| | | | a. Describe the composition of the underlying items | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | b. Disclose their fair value | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 637 | IFRS 17.112 | For contracts with direct participation features, if an entity chooses not to adjust the contractual service margin for some changes in the fulfilment cash flows, applying IFRS 17.B115, does it disclose the effect of that choice on the adjustment to the contractual service margin in the current period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 638 | IFRS 17.113 | For contracts with direct participation features, if an entity changes the basis of disaggregation of insurance finance income or expenses between profit or loss and other comprehensive income, applying IFRS 17.B135, does it disclose, in the period when the change in approach occurred: | | | | |
| | | | a. The reason why the entity was required to change the basis of disaggregation | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | b. The amount of any adjustment for each financial statement line item affected | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | c. The carrying amount of the group of insurance contracts to which the change applied at the date of the change | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | Significant judgements in applying IFRS 17 | | | | |
| New | 639 | IFRS 17.117 | Does the entity disclose the significant judgements and changes in judgements made in applying IFRS 17 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 640 | IFRS 17.117 | Specifically, does the entity disclose the inputs, assumptions and estimation techniques used, including: | | | | |
| | | | a. The methods used to measure insurance contracts within the scope of IFRS 17 and the processes for estimating the inputs to those methods | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | ► Unless impracticable, does the entity also provide quantitative information about those inputs | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | | | Disclosure made | | | Comments |
|-----|-----|-------------|---|--------------------------|--------------------------|--------------------------|----------|
| | | | | Yes | No | N/A | |
| | | | b. Any changes in the methods and processes for estimating inputs used to measure contracts, including: | | | | |
| | | | ▶ The reason for each change | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | ▶ The type of contracts affected | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | c. To the extent not covered in IFRS 17.117(a) above, the approach used: | | | | |
| | | | ▶ To distinguish changes in estimates of future cash flows arising from the exercise of discretion from other changes in estimates of future cash flows for contracts without direct participation features (see IFRS 17.B98) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | ▶ To determine the risk adjustment for non-financial risk, including whether changes in the risk adjustment for non-financial risk are disaggregated into an insurance service component and an insurance finance component | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | ▶ To determine discount rates | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | ▶ To determine investment components | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | ▶ To determine the relative weighting of the benefits provided by insurance coverage and investment-return service or by insurance coverage and investment-related service (see IFRS 17.B119-B119B) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 641 | IFRS 17.118 | If an entity chooses to disaggregate insurance finance income or expenses into amounts presented in profit or loss and amounts presented in other comprehensive income, applying IFRS 17.88(b) or 89(b), does it disclose an explanation of the methods used to determine the insurance finance income or expenses recognised in profit or loss | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 642 | IFRS 17.119 | Does the entity disclose the confidence level used to determine the risk adjustment for non-financial risk | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 643 | IFRS 17.119 | If the entity uses a technique other than the confidence level technique for determining the risk adjustment for non-financial risk, does it disclose the technique used and the confidence level corresponding to the results of that technique | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 644 | IFRS 17.120 | Does the entity disclose the yield curve (or range of yield curves) used to discount cash flows that do not vary based on the returns on underlying items when applying IFRS 17.36 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 645 | IFRS 17.120 | When an entity provides the disclosure of the yield curve (or range of yield curves) in aggregate for a number of groups of insurance contracts, does it provide such disclosures in the form of weighted averages, or relatively narrow ranges | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | Nature and extent of risks that arise from contracts within the scope of IFRS 17 | | | | |
| New | 646 | IFRS 17.121 | Does the entity disclose information that enables users of its financial statements to evaluate the nature, amount, timing and uncertainty of future cash flows that arise from contracts within the scope of IFRS 17 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | IFRS 17.121 | IFRS 17.122-132 contain requirements for disclosures that would normally be necessary to meet this requirement. | | | | |
| | | IFRS 17.122 | These disclosures focus on the insurance and financial risks that arise from insurance contracts and how they have been managed. Financial risks typically include, but are not limited to, credit risk, liquidity risk and market risk. | | | | |
| New | 647 | IFRS 17.123 | If the information disclosed about an entity's exposure to risk at the end of the reporting period is not representative of its exposure to risk during the period, does it disclose: | | | | |
| | | | a. That fact | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | b. The reason why the period-end exposure is not representative | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | c. Further information that is representative of its risk exposure during the period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 648 | IFRS 17.124 | For each type of risk arising from contracts within the scope of IFRS 17, does the entity disclose: | | | | |
| | | | a. The exposures to risks and how they arise | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | b. The entity's objectives, policies and processes for managing the risks and the methods used to measure the risks | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | c. Any changes in (a) or (b) from the previous period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | | | Disclosure made | | | Comments |
|--|-----|-------------|---|--------------------------|--------------------------|--------------------------|----------|
| | | | | Yes | No | N/A | |
| New | 649 | IFRS 17.125 | For each type of risk arising from contracts within the scope of IFRS 17, does the entity disclose: a. Summary quantitative information about its exposure to that risk at the end of the reporting period. This disclosure shall be based on the information provided internally to the entity's key management personnel b. The disclosures required by IFRS 17.127-132, to the extent they are not provided when applying IFRS 17.125(a) above | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 650 | IFRS 17.126 | Does the entity disclose information about the effect of the regulatory frameworks in which it operates, for example, minimum capital requirements or required interest-rate guarantees | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 651 | IFRS 17.126 | If an entity applies IFRS 17.20 in determining the groups of insurance contracts to which it applies the recognition and measurement requirements of IFRS 17, does it disclose that fact | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| All types of risk—concentrations of risk | | | | | | | |
| New | 652 | IFRS 17.127 | Does the entity disclose information about concentrations of risk arising from contracts within the scope of IFRS 17, including: a. A description of how the entity determines the concentrations b. A description of the shared characteristic that identifies each concentration (for example, the type of insured event, industry, geographical area, or currency) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | IFRS 17.127 | Concentrations of financial risk might arise, for example, from interest-rate guarantees that come into effect at the same level for a large number of contracts. Concentrations of financial risk might also arise from concentrations of non-financial risk, for example, if an entity provides product liability protection to pharmaceutical companies and also holds investments in those companies. | | | | |
| Insurance and market risks—sensitivity analysis | | | | | | | |
| New | 653 | IFRS 17.128 | An entity shall disclose information about sensitivities to changes in risk variable arising from contracts within the scope of IFRS 17. To comply with this requirement, does it disclose: a. A sensitivity analysis that shows how profit or loss and equity would have been affected by changes in risk variable that were reasonably possible at the end of the reporting period: ▶ For insurance risk—showing the effect for insurance contracts issued, before and after risk mitigation by reinsurance contracts held ▶ For each type of market risk – in a way that explains the relationship between the sensitivities to changes in risk variable arising from insurance contracts and those arising from financial assets held by the entity b. The methods and assumptions used in preparing the sensitivity analysis c. Changes from the previous period: ▶ The methods and assumptions used in preparing the sensitivity analysis ▶ The reasons for such changes | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 654 | IFRS 17.129 | If an entity prepares a sensitivity analysis that shows how amounts different from those specified in IFRS 17.128(a) are affected by changes in risk variable and uses that sensitivity analysis to manage risks arising from contracts within the scope of IFRS 17, in place of the analysis specified in IFRS 17.128(a), does it also disclose: a. An explanation of both the method used in preparing such a sensitivity analysis and the main parameters and assumptions underlying the information provided b. An explanation of the objective of the method used and any limitations that may result in the information provided | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| | | | | Disclosure made | | | Comments |
|--|-----|-------------|---|--------------------------|--------------------------|--------------------------|----------|
| | | | | Yes | No | N/A | |
| Insurance risk – claims development | | | | | | | |
| New | 655 | IFRS 17.130 | Does the entity disclose actual claims compared with previous estimates of the undiscounted amount of the claims (i.e., claims development) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| New | 656 | IFRS 17.130 | Does the entity reconcile the disclosure about claims development with the aggregate carrying amount of the groups of insurance contracts, which the entity discloses applying IFRS 17.100(c) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | IFRS 17.130 | The disclosure about claims development shall start with the period when the earliest material claim(s) arose and for which there is still uncertainty about the amount and timing of the claims payments at the end of the reporting period, but the disclosure is not required to start more than 10 years before the end of the reporting period. The entity is not required to disclose information about the development of claims for which uncertainty about the amount and timing of the claims payments is typically resolved within one year. | | | | |
| Credit risk—other information | | | | | | | |
| New | 657 | IFRS 17.131 | For credit risk that arises from contracts within the scope of IFRS 17, does the entity disclose: | | | | |
| | | | a. The amount that best represents its maximum exposure to credit risk at the end of the reporting period, separately for insurance contracts issued and reinsurance contracts held | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | b. Information about the credit quality of reinsurance contracts held that are assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Liquidity risk – other information | | | | | | | |
| New | 658 | IFRS 17.132 | For liquidity risk arising from contracts within the scope of IFRS 17, does the entity disclose: | | | | |
| | | | a. A description of how it manages the liquidity risk | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | b. Separate maturity analyses for portfolios of insurance contracts issued that are liabilities and portfolios of reinsurance contracts held that are liabilities that show, as a minimum, net cash flows of the portfolios for each of the first five years after the reporting date and, in aggregate, beyond the first five years | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | An entity is not required to include in these analyses liabilities for remaining coverage measured applying IFRS 17.55-59 and 69-70A. The analyses may take the form of: | | | | |
| | | | a. An analysis, by estimated timing, of the remaining contractual undiscounted net cash flows | | | | |
| | | | Or | | | | |
| | | | b. An analysis, by estimated timing, of the estimates of the present value of the future cash flows | | | | |
| | | | c. The amounts that are payable on demand, explaining the relationship between such amounts and the carrying amount of the related portfolios of contracts, if not disclosed applying IFRS 17.132(b) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

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