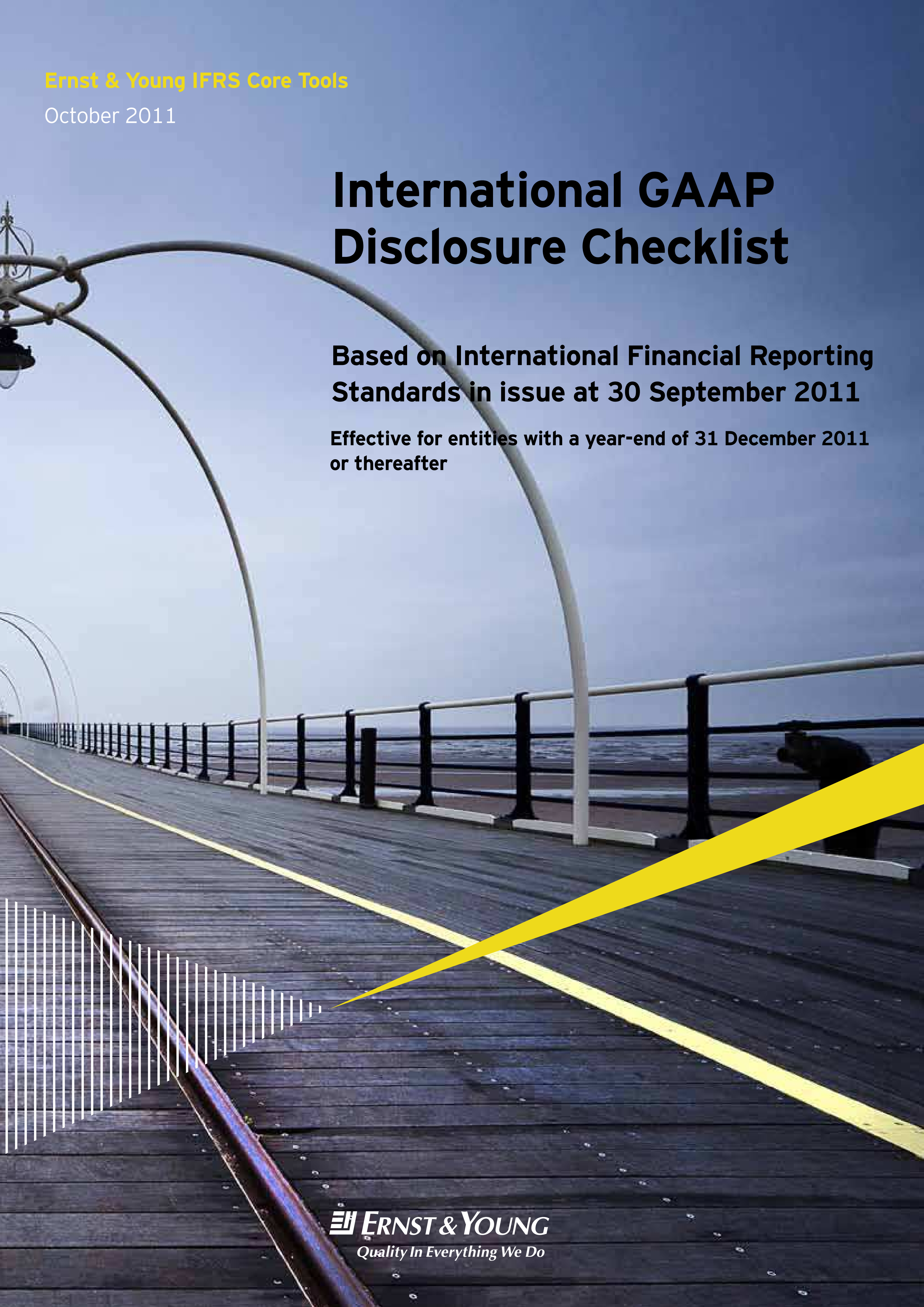

Ernst & Young IFRS Core Tools

October 2011

International GAAP Disclosure Checklist

Based on International Financial Reporting Standards in issue at 30 September 2011

Effective for entities with a year-end of 31 December 2011 or thereafter

Ernst & Young

Quality In Everything We Do

International GAAP® Disclosure Checklist

Updated: September 2011

Entity: ____________________ Prepared by: ____________________

Financial statement date: ____________________ Reviewed by: ____________________

Instructions

This checklist assists with the preparation of financial statements in accordance with International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB). It shows all the disclosures required by these standards, but does not explain other accounting requirements nor does it reflect the requirements for IFRS for Small and Medium-Sized Entities (SMEs) or the IFRS Practice Statement for Management Commentary. In some instances, to simplify use of the checklist, disclosure requirements have been paraphrased, so you may need to refer to the standards for full details.

In addition to the mandatory disclosure requirements, this checklist includes, in italics, the IASB's encouraged disclosure requirements under IFRS. In addition, comment boxes have been included that summarise and/or refer to relevant IFRS guidance regarding the scope and interpretation of certain disclosure requirements. Comparative amounts in the financial statement disclosures are always required, unless explicitly exempted by the IFRSs.

This checklist reflects all IFRS issued through 30 September 2011 and is effective for entities with year-ends on 31 December 2011 or thereafter. The following table lists IFRS that such an entity may be adopting for the first time since September 2010.

Title	New since September 2010 version (1)	Status	Issue date of the original standard	Effective date (annual periods beginning on or after)
Effective for annual periods (and interim periods therein) ending 31 December 2011 and thereafter				
IAS 32 Amendment – *Classification of Rights Issues*	No	Mandatory	October 2009	1 February 2010
IFRIC 19 – *Extinguishing Financial Liabilities with Equity Instruments*	No	Mandatory	November 2009	1 July 2010
IFRS 1 Amendment – *Limited Exemption from Comparative IFRS 7 Disclosures*	No	Mandatory	January 2010	1 July 2010
2010 Improvements to IFRSs	No	Mandatory	May 2010	Various (2)
IAS 24 Amendment – *Related Party Disclosures*	No	Mandatory	November 2009	1 January 2011
IFRIC 14 Amendment - *Prepayments of a Minimum Funding Requirement*	No	Mandatory	November 2009	1 January 2011
Effective for annual periods (and interim periods therein) ending 30 June 2012 or thereafter				
IFRS 9 – *Financial Instruments* (issued in 2009)(3)	No	May early adopt	November 2009	1 January 2013
IFRS 9 – *Financial Instruments* (issued in 2010)(4)	Yes	May early adopt	October 2010	1 January 2013
IFRS 7 Amendment - *Disclosures - Transfers of financial assets*	Yes	May early adopt	October 2010	1 July 2011
IFRS 1 Amendment - *Severe Hyperinflation and Removal of Fixed Dates for First-time Adopters*	Yes	May early adopt	December 2010	1 July 2011
IAS 12 Amendments - *Deferred Tax: Recovery of Underlying Assets*	Yes	May early adopt	December 2010	1 January 2012
IFRS 10 - *Consolidated Financial Statements*	No	May early adopt(5)	May 2011	1 January 2013
IFRS 11 - *Joint Arrangements*	No	May early adopt(6)	May 2011	1 January 2013
IFRS 12 - *Disclosure of Interests in Other*	No	May early adopt(7)	May 2011	1 January 2013

Title	New since September 2010 version [(1)]	Status	Issue date of the original standard	Effective date (annual periods beginning on or after)
Entities				
IFRS 13 - *Fair Value Measurement*	No	May early adopt	June 2011	1 January 2013
IAS 27 Revised - *Separate Financial Statements*	No	May early adopt[(8)]	May 2011	1 January 2013
IAS 28 Revised - *Investments in Associates and Joint Ventures*	No	May early adopt[(9)]	May 2011	1 January 2013
IFRS 13 - *Fair Value Measurement*	No	May early adopt	June 2011	1 January 2013
IAS 1 Amendment - *Presentation of Items of Other Comprehensive Income*	No	May early adopt	June 2011	1 July 2012
IAS 19 Revised - *Employee Benefits*	No	May early adopt	June 2011	1 January 2013

[(1)] If 'Yes', this guidance was issued since the March 2010 version of this checklist and is designated as 'New' beside the detailed question.
[(2)] The amendments in the 2010 *Improvements to IFRSs* are effective for annual periods beginning on or after 1 July 2010, except for the amendments to IFRS 1, IFRS 7, IAS 1, IAS 34 and IFRIC 13, which are effective for annual periods beginning on or after 1 January 2011.
[(3)] IFRS 9 *Financial Instruments,* as issued in November 2009, only addresses financial assets. The amended disclosure requirements are reflected towards the end of the checklist. They reflect the implications for (a) first-time adopters and (b) the IFRS 7 disclosures of all other entities. However, other consequential amendments (IFRS 3, IFRS 4, IAS 1, IAS 2, IAS 8, IAS 12, IAS 18, IAS 21, IAS 27, IAS 28, IAS 31, IAS 32, IAS 36, IAS 39, IFRIC 10 and IFRIC 12) have not been reflected, because these amendments only changed the terminology and classification and measurement requirements, and not the disclosure requirements.
[(4)] IFRS 9 *Financial Instruments,* as issued in October 2010, addresses financial assets and financial liabilities. The amended disclosure requirements are reflected towards the end of the checklist. They reflect the implications for (a) first-time adopters and (b) the IFRS 7 disclosures of all other entities. However, other consequential amendments (IFRS 3, IFRS 4, IFRS 5, IAS 1, IAS 2, IAS 8, IAS 12, IAS 18, IAS 20, IAS 21, IAS 27, IAS 28, IAS 31, IAS 32, IAS 36, IAS 37, IAS 39, IFRIC 2, IFRIC 5, IFRIC 10, IFRIC 12, IFRIC 19 and SIC 27) and the withdrawal of IFRIC 19 have not been reflected, because these amendments only changed the terminology and classification and measurement requirements, and not the disclosure requirements.
[(5)] An entity shall apply this IFRS for annual periods beginning on or after 1 January 2013. Earlier application is permitted. If an entity applies this IFRS earlier, it shall disclose that fact and apply IFRS 11, IFRS 12, IAS 27 Separate Financial Statements and IAS 28 (as amended in 2011) at the same time.
[(6)]An entity shall apply this IFRS for annual periods beginning on or after 1 January 2013. Earlier application is permitted. If an entity applies this IFRS earlier, it shall disclose that fact and apply IFRS 10, IFRS 12, IAS 27 (as amended in 2011) and IAS 28 (as amended in 2011) at the same time.
[(7)]An entity is encouraged to provide information required by this IFRS earlier than annual periods beginning on or after 1 January 2013. Providing some of the disclosures required by this IFRS does not compel the entity to comply with all the requirements of this IFRS or to apply IFRS 10, IFRS 11, IAS 27 (as amended in 2011) and IAS 28 (as amended in 2011) early.
[(8)]As a result of the new standards IFRS 10, IFRS 11 and IFRS 12, IAS 27 (as amended in 2011). Entities shall apply this revised standard for annual periods beginning on or after 1 January 2013. Earlier application of IFRS 10 and IFRS 11 is permitted. If an entity applies IFRS 10 and IFRS 11 earlier, it shall disclose that fact and apply IFRS 12, IAS 27 (as amended in 2011) and IAS 28 (as amended in 2011) at the same time.
[(9)]As a result of the new standards IFRS 10, IFRS 11 and IFRS 12, IAS 28 (as amended in 2011) was amended. Entities shall apply this revised standard for annual periods beginning on or after 1 January 2013. Earlier application of IFRS 10 and IFRS 11 is permitted. If an entity applies IFRS 10 and IFRS 11 earlier, it shall disclose that fact and apply IFRS 12, IAS 27 (as amended in 2011) and IAS 28 (as amended in 2011) at the same time.

This checklist is updated semi-annually, reflecting IFRS that are issued by the IASB during that period. Prior to completing this checklist, refer to the IASB website to ensure no other IFRS have been issued between the cut-off date of this checklist and the date the financial statements were authorised for issue.

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

Yes = Disclosure has been made. Reference should be made to the relevant note in which the requirement has been met.

No = Disclosure has not been made even though it is mandatory for the entity to make such a disclosure. Any item marked 'No' should be explained (for example, amount deemed immaterial) on the checklist or on a separate working paper, including the amounts or percentage involved, to help make an assessment of overall compliance with IFRS.

N/A = The question is not applicable to the entity or disclosure is not mandatory for the entity and has not been made.

Contents

General

		Reference		Disclosure made: Yes	No	N/A
			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 document.	☐	☐	☐
	2	*IAS 1.10* *IAS 1.12*	Do the financial statements identify clearly and include all of the following:			
			a. A statement of financial position as at the end of the reporting period	☐	☐	☐
			b. A statement of comprehensive income for the reporting period showing the components of profit or loss as either			
			▶ Part of a single statement of comprehensive income	☐	☐	☐
			Or			
			▶ A separate income statement	☐	☐	☐
New		*IAS 1.10A*	In 2011, with application for periods beginning on or after 1 January 2012, the IASB issued a modification that states that 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. An entity may present the profit or loss section in a separate statement of profit or loss. If so, the separate statement of profit or loss shall immediately precede the statement presenting comprehensive income, which shall begin with profit or loss. Questions 55-59, 64-67 consider early adoption of this modification			
			c. A statement of changes in equity for the reporting period	☐	☐	☐
			d. A statement of cash flows for the reporting period	☐	☐	☐
			e. Notes, comprising a summary of significant accounting policies and other explanatory notes	☐	☐	☐
		IAS 1.12	If an entity presents a separate income statement, it is part of a complete set of financial statements immediately before the statement of comprehensive income.			
	3	*IAS 1.10(f)*	Do the financial statements include a statement of financial position as at the beginning of the earliest comparative period, if the entity either:			
			a. Applies an accounting policy retrospectively	☐	☐	☐
			b. Makes a retrospective restatement of items in its financial statements	☐	☐	☐
			Or			
			c. Reclassifies items in its financial statements	☐	☐	☐
	4	*IAS 1.51*	If necessary for a proper understanding of the information presented, does the entity display prominently and repeat the following:			
			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	☐	☐	☐
			b. Whether the financial statements cover the individual entity or a group of entities	☐	☐	☐
			c. The end of the reporting period or the period covered by the financial statements or notes	☐	☐	☐
		IAS 21.8	d. The presentation currency, as defined in IAS 21.8	☐	☐	☐
			e. The level of rounding used in the presenting of amounts in the financial statements	☐	☐	☐
			Corporate information			
	5	*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	☐	☐	☐
			b. The legal form of the entity	☐	☐	☐
			c. The entity's country of incorporation	☐	☐	☐
			d. The address of the registered office (or principal place of business, if different from the registered office)	☐	☐	☐
			e. The nature of the entity's operations and its principal activities	☐	☐	☐
			f. The name of the parent	☐	☐	☐
			g. The name of the ultimate parent of the group	☐	☐	☐

			Disclosure made Yes	No	N/A
		Compliance with International Financial Reporting Standards			
6	*IAS 1.15 IAS 1.17 IAS 1.112*	Does the entity provide additional disclosures if the requirements in IFRS 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.	☐	☐	☐
	IFRS 5.5B	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.			
7	*IAS 1.16*	Does the entity disclose an explicit and unreserved statement of compliance with IFRS.	☐	☐	☐
	IAS 1.16	The entity does not describe financial statements as complying with IFRS unless they comply with all the requirements of IFRS.			
8	*IAS 1.19 IAS 1.20*	In the extremely rare circumstances in which management concludes that compliance with a requirement in IFRS would be so misleading that it would conflict with the objective of financial statements set out in the *Framework*, and departs from that requirement (if the relevant regulatory framework requires or otherwise does not prohibit such a departure), does the entity disclose:			
		a. That management concluded that the financial statements present fairly the entity's financial position, financial performance and cash flows	☐	☐	☐
		b. That it complies with applicable IFRS, except that it departs from a requirement of IFRS to achieve a fair presentation	☐	☐	☐
		c. The title of the IFRS from which the entity departs	☐	☐	☐
		d. The nature of the departure	☐	☐	☐
		e. The treatment that the IFRS would require	☐	☐	☐
		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 *Framework*	☐	☐	☐
		g. The treatment adopted	☐	☐	☐
		h. The financial impact of the departure on each item in the financial statements that would have been reported in complying with the requirement, for each period presented	☐	☐	☐
9	*IAS 1.21 IAS 1.20*	If the entity departed from a requirement of 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:			
		a. The title of the IFRS from which the entity has departed	☐	☐	☐
		b. The nature of the departure	☐	☐	☐
		c. The treatment that the IFRS would require	☐	☐	☐
		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 *Framework*	☐	☐	☐
		e. The treatment adopted	☐	☐	☐
		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	☐	☐	☐
10	*IAS 1.23*	In the extremely rare circumstances in which management concludes that compliance with a requirement in IFRS would be so misleading that it would conflict with the objective of financial statements set out in the *Framework*, but the relevant regulatory framework prohibits departure from the requirement, does the entity, to the maximum extent possible, reduce the perceived misleading aspects of compliance by disclosing all of the following:			
		a. The title of the IFRS in question	☐	☐	☐
		b. The nature of the requirement	☐	☐	☐
		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 *Framework*	☐	☐	☐
		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	☐	☐	☐
		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 either that it intends to liquidate the entity or to cease trading, or that it has no realistic alternative but to do so.			
11	*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.	☐	☐	☐

#	Reference	Requirement	Disclosure made: Yes	No	N/A
12	*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	☐	☐	☐
		b. The basis on which the financial statements are prepared	☐	☐	☐
		c. The reason why the entity is not regarded as a going concern	☐	☐	☐
		Frequency of reporting			
13	*IAS 1.36*	If 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	☐	☐	☐
		b. The reason for using longer or shorter periods	☐	☐	☐
		c. The fact that amounts presented in the financial statements are not entirely comparable	☐	☐	☐
		Comparative information			
14	*IAS 1.38*	Does the entity disclose comparative information for the previous period for all amounts reported in the financial statements, unless an IFRS permits or requires otherwise	☐	☐	☐
15	*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	☐	☐	☐
16	*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	☐	☐	☐
		b. The amount of each item or class of items that is reclassified	☐	☐	☐
		c. The reason for the reclassification	☐	☐	☐
17	*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	☐	☐	☐
		b. The nature of the adjustments that would have been made if the amounts were reclassified	☐	☐	☐
		Consistency of presentation			
18	*IAS 1.45*	Does the entity retain in the financial statements from one period to the next:			
		a. The presentation of items	☐	☐	☐
		b. The classification of items	☐	☐	☐
	IAS 1.45	The entity presents and classifies items the same as in the financial statements from one reporting period to the next unless it is apparent, following a significant change in the nature of the operations of the entity or a review of its financial statement demonstrates, that another presentation or classification is more appropriate, or unless a change in presentation is required by IFRS.			
		Date of authorisation			
19	*IAS 10.17*	Does the entity disclose:			
		a. The date when the financial statements were authorised for issue	☐	☐	☐
		b. Who authorised the financial statements	☐	☐	☐
		c. The fact that the entity's owners or others have the power to amend the financial statements after issue, if applicable	☐	☐	☐

First-time adoption

IFRS 1.App A

IFRS 1 defines the following terms:

- 'Date of transition to IFRS' – The beginning of the earliest period for which an entity presents full comparative information under IFRS 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 IFRS
- 'First IFRS financial statements' – The first annual financial statements in which an entity adopts IFRS, by an explicit and unreserved statement of compliance with IFRS
- 'Previous GAAP' – The basis of accounting that a first-time adopter used immediately before adopting IFRS

			Disclosure made		
			Yes	No	N/A
		Reconciliations			
	IFRS 1.27	IAS 8 does not deal with changes in accounting policies that occur when an entity first adopts IFRS. Therefore, the requirements in items 123. – 126. for changes in accounting policies do not apply in the entity's first IFRS financial statements. The requirements for entities that present interim financial reports under IAS 34 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.			
20	*IFRS 1.23*	Does the entity explain how the transition from previous GAAP to IFRS affected its financial position, financial performance and cash flows.	☐	☐	☐
	IFRS 1.IG63	IFRS 1.IG63 provides an example of the level of detail required in the reconciliations from previous GAAP to IFRS.			
21	*IFRS 1.24* *IFRS 1.25*	Do the entity's first IFRS financial statements include:			
		a. Reconciliations of its equity reported under previous GAAP to its equity under IFRS (in sufficient detail to enable users to understand the material adjustments to the statement of financial position) for:			
		▶ The date of transition to IFRS	☐	☐	☐
		▶ The end of the latest period presented in the entity's most recent annual financial statements under previous GAAP	☐	☐	☐
		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 IFRS for the same period (in sufficient detail to enable users to understand the material adjustments to the statement of comprehensive income)	☐	☐	☐
22	*IFRS 1.24*	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 in items 255. – 258.	☐	☐	☐
23	*IFRS 1.26*	If the entity is aware of errors under previous GAAP, do the disclosures in items 21(a). and 21(b). distinguish between the corrections of errors and changes in accounting policies	☐	☐	☐
24	*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	☐	☐	☐
25	*IFRS 1.28*	If the entity does not present financial statements for previous periods, does it disclose that fact			
		Designation of financial assets or financial liabilities			
		Item 26. sets out the disclosure requirements if the entity DOES NOT adopt IFRS 9 *Financial Instruments*. If the entity adopted IFRS 9 *Financial Instruments* (issued in 2009) refer to items 425. – 427. If the entity adopted IFRS 9 *Financial Instruments* (issued in 2010), refer to items 478. – 480.			
26	*IFRS 1.29*	If the entity designates a previously recognised financial asset or financial liability as a financial asset or financial liability at fair value through profit or loss or as available-for-sale under IFRS 1.D19, does the entity disclose:			
		a. The fair value of any financial assets or financial liabilities designated into each category	☐	☐	☐
		b. The classification and carrying amount in the previous financial statements	☐	☐	☐
		Use of fair value as deemed cost			
27	*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, does it disclose for each line item in the opening IFRS statement of financial position:			
		a. The aggregate of those fair values	☐	☐	☐
		b. The aggregate adjustment to the carrying amounts reported under previous GAAP	☐	☐	☐
28	*IFRS 1.31*	If the entity uses deemed cost in its opening IFRS statement of financial position for an investment in a subsidiary, jointly controlled entity, 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	☐	☐	☐
		b. The aggregate deemed cost of those investments for which deemed cost is fair value	☐	☐	☐
		c. The aggregate adjustment to the carrying amounts reported under the previous GAAP	☐	☐	☐
		Employee benefits			

			Disclosure made Yes	No	N/A
29	*IFRS 1.D11*	For each defined benefit plan, does the entity disclose the following amounts for each reporting period from the date of transition to IFRS:			
		a. The present value of the defined obligation, the fair value of the plan assets and the surplus or deficit in the plan	☐	☐	☐
		b. The experience adjustments arising on:			
		▶ The plan liabilities expressed either as an amount or as a percentage of the plan liabilities at the end of the reporting period	☐	☐	☐
		▶ The plan assets expressed either as an amount or as a percentage of the plan assets as the end of the reporting period	☐	☐	☐
	IFRS 1.D11	If the entity is a first-time adopter, the entity may disclose the amounts required by item 172.(p). as the amounts are determined for each reporting period prospectively from the transition date.			
		Comparatives			
30	*IFRS 1.21* *IFRS 1.22* *IAS 1.82*	In its **first** IFRS financial statements, does the entity present at least the following in accordance with IFRS, and in comparative format:			
		a. Three statements of financial position	☐	☐	☐
		b. Two statements of 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	☐	☐	☐
		c. Two statements of cash flows	☐	☐	☐
		d. Two statements of changes in equity	☐	☐	☐
		e. Related notes	☐	☐	☐
		f. For any information (historical summaries or comparative information) under previous GAAP that does not qualify with the recognition and measurement provisions with IFRS, does the entity:			
		▶ Label the information prominently as not being prepared under IFRS	☐	☐	☐
		▶ Disclose the nature of the main adjustments that would make it comply with IFRS, which need not be quantified	☐	☐	☐
		Additional exemptions			
31	*IFRS 1.31A* *IFRS 1.D8A(b)*	If an entity uses the exemption in IFRS 1.D8A(b) for oil and gas assets, does the entity disclose that fact	☐	☐	☐
	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 included a large geographical area (referred to as full cost accounting).			
32	*IFRS 1.39D* *IFRS 1.E3*	If an entity adopts the transition provisions of IFRS 7.44G and does not provide comparative disclosures for items 222. – 223. and 235., does the entity disclose that fact	☐	☐	☐
	IFRS 1.E3 *IFRS 7.44G*	A first-time adopter that adopts the transition provisions of IFRS 7.44G need not provide the disclosures required by items 222. – 223. and 235. for (a) any annual or interim period, including any statement of financial position, presented within an comparative annual period ending before 31 December 2009, or (b) any statement of financial position as at the beginning of the earliest comparative period as at a date before 31 December 2009.			
33	*IFRS 1.39C* *IFRS 1.E3*	If an entity DOES NOT adopt the transition provisions of IFRS 7.44G, does the entity provide comparative disclosures for items 222. – 223. and 235.	☐	☐	☐
34	*IFRS 1.31B* *IFRS 1.D8B*	If the 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	☐	☐	☐
		b. The basis on which carrying amounts were determined under previous GAAP	☐	☐	☐
		Item 35. sets out the disclosure requirements if the entity adopts the Amendment to IFRS 1 - *Severe Hyperinflation and Removal of Fixed Dates for First-time Adopters* with respect to the use of deemed cost after severe hyperinflation.			
New 35	*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	☐	☐	☐

			Disclosure made		
			Yes	No	N/A

New IFRS 1.D1, IFRS 1.D26

> The currency of a hyperinflationary economy is subject to severe hyperinflation if it has both of the following characteristics:
>
> (IFRS 1.D27, IFRS 1.D28) a. A reliable general price index is not available to all entities with transactions and balances in the currency
>
> (IFRS 1.D29, IFRS 1.D30) b. Exchangeability between the currency and a relatively stable foreign currency does not exist
>
> (IFRS 1.39H) The Amendments to IFRS 1 *Severe Hyperinflation and Removal of Fixed Dates for First-time Adopters*, issued in December 2010, amended IFRS 1.D1 and added IFRS 1.31C and IFRS 1.D26-D30. These amendments are effective for annual periods beginning on or after 1 July 2011. Early application is permitted.

Item 36. sets out the disclosure requirements if the entity adopts the consequential amendments to IFRS 1 resulting from the Amendments to IFRS 7 *Disclosures - Transfers of Financial Assets*

New 36 IFRS 1.39F, IFRS 1.E4 — If an entity adopts the transition provisions of IFRS 7.44M and DOES NOT provide comparative disclosures for items 197. — 203., does the entity disclose that fact. ☐ ☐ ☐

IFRS 1.E4, IFRS 7.44M

> The IASB issued the Amendments to IFRS 7 *Disclosures - Transfers of Financial Assets* in October 2010. As a result of the consequential amendments to IFRS 1, a first-time adopter does not need to provide the disclosures required by the amendments to IFRS 7 *Disclosures - Transfers of Financial Assets* for any period presented that begins before the date of initial application of the amendments. The amendments are effective for annual periods beginning 1 July 2011, with early application permitted.

Item 37. sets out the disclosure requirements if the entity DOES NOT adopt the consequential amendments to IFRS 1 resulting from the Amendments to IFRS 7 *Disclosures - Transfers of Financial Assets*

New 37 IFRS 1.39F, IFRS 1.E4 — If an entity DOES NOT adopt the transition provisions of IFRS 7.44M, does the entity provide comparative disclosures for items 197. - 203. ☐ ☐ ☐

Financial review by management

IAS 1.14

> 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.

38 IAS 1.13 — *Does the entity present, outside the financial statements, a financial review by management that describes and explains the main features of the entity's 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 ☐ ☐ ☐

39 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.* ☐ ☐ ☐

Statement of financial position

40 IAS 1.29 — Does the entity present each material class of similar items separately in the statement of financial position ☐ ☐ ☐

41 IAS 1.32 — Unless required or permitted by another IFRS, does the entity present separately, and not offset, assets and liabilities ☐ ☐ ☐

IAS 12.71, IAS 12.74, IAS 32.42, IAS 39.36

> 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 IAS 39.36.

Current/non-current distinction

42 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 ☐ ☐ ☐

IAS 1.60

> The entity presents current and non-current assets separately in its statement of financial position, except when a liquidity presentation is more reliable and more relevant.

			Disclosure made Yes	No	N/A
43	*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	☐	☐	☐
	IAS 1.60	The entity presents current and non-current liabilities separately in its statement of financial position, except when a liquidity presentation is more reliable and more relevant.			
44	*IAS 1.60*	If the entity separately presents current and non-current assets, and current and non-current liabilities in its statement of financial position, does the entity:			
	IAS 1.66	a. Classify an asset as current when it:			
		▶ Is expected to be realised in, or is intended for sale or consumption in, the entity's normal operating cycle	☐	☐	☐
		▶ Is held primarily for being traded	☐	☐	☐
		▶ Is expected to be realised within 12 months after the reporting period	☐	☐	☐
		Or			
		▶ 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	☐	☐	☐
	IAS 1.68	Current assets also include assets held primarily for trading (examples include some financial assets classified as held for trading under IAS 39) and the current portion of non-current financial assets.			
	IAS 1.69	b. Classify a liability as current if it:			
		▶ Is expected to be settled in the entity's normal operating cycle	☐	☐	☐
		▶ Is held primarily for trading	☐	☐	☐
		▶ Is due to be settled within 12 months after the reporting period	☐	☐	☐
		Or			
		▶ 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	☐	☐	☐
	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 IAS 39, bank overdrafts, and the current portion of non-current financial liabilities, dividends payable, income taxes and other non-trade payables.			
	IAS 1.69(d)	The amendment clarifies that terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification between current and non-current. The amendment is to be applied retrospectively.			
	IAS 1.72	c. Classify its financial liabilities as current, if they are due to be settled within 12 months after the reporting period, even if:			
		▶ The original term was for a period longer than 12 months	☐	☐	☐
		And			
		▶ 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	☐	☐	☐
	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.			
	IAS 1.74	d. 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	☐	☐	☐
	IAS 1.75	However, an entity classifies a long-term loan arrangement as non-current if: a. The lender agreed by the end of the reporting period to provide a period of grace ending at least 12 months after the reporting period, within which the entity can rectify the breach And b. During the grace period the lender cannot demand immediate repayment			
45	*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	☐	☐	☐

			Disclosure made Yes	No	N/A
46	*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	☐	☐	☐
47	*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	☐	☐	☐
48	*IAS 28.38*	Does the entity classify investments in associates accounted for using the equity method as non-current assets	☐	☐	☐
		Information presented in the statement of financial position			
49	*IAS 1.54*	As a minimum, does the entity include the following line items in its statement of financial position:			
		a. Property, plant and equipment	☐	☐	☐
		b. Investment property	☐	☐	☐
		c. Intangible assets	☐	☐	☐
		d. Financial assets (excluding amounts shown under (e), (h) and (i)	☐	☐	☐
		e. Investments accounted for using the equity method	☐	☐	☐
		f. Biological assets	☐	☐	☐
		g. Inventories	☐	☐	☐
		h. Trade and other receivables	☐	☐	☐
		i. Cash and cash equivalents	☐	☐	☐
		j. Trade and other payables	☐	☐	☐
		k. Provisions	☐	☐	☐
		l. Financial liabilities (excluding amounts shown under (j) and (k)	☐	☐	☐
		m. Liabilities and assets for current tax	☐	☐	☐
		n. Deferred tax liabilities and deferred tax assets	☐	☐	☐
		o. Non-controlling interest, presented within equity	☐	☐	☐
		p. Issued capital and reserves attributable to owners of the parent	☐	☐	☐
	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.			
50	*IAS 1.54 IFRS 5.38*	Does the entity include the following line items in the statement of financial position:			
		a. Total assets classified as held for sale and assets included in disposal groups classified as held for sale in accordance with IFRS 5	☐	☐	☐
		b. Liabilities included in disposal groups classified as held for sale in accordance with IFRS 5	☐	☐	☐
51	*IAS 1.55*	Does the entity present additional line items, headings and subtotals in the statement of financial position if such presentation is relevant to an understanding of the entity's financial position	☐	☐	☐
		Information presented either in the statement of financial position or in the notes			
52	*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	☐	☐	☐
53	*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 at acquisition	☐	☐	☐

Statement of comprehensive income

	IAS 1.7	Other comprehensive income comprises income and expenses (including reclassification adjustments) that are not recognised in profit or loss as required or permitted by other IFRS. The components of other comprehensive income include: a. Changes in revaluation surplus (see IAS 16 and IAS 38) b. Actuarial gains and losses on defined benefit plans recognised under IAS 19.93A c. Gains and losses arising from translating the financial statements of a foreign operation (see IAS 21) d. Gains and losses on remeasuring available-for-sale financial assets			

				Disclosure made		
				Yes	No	N/A
			e. The effective portion of gains and losses on the hedging instrument in a cash flow hedge (see IAS 39)			
		IAS 1.87	The entity does not present any items of income or expense as extraordinary items.			
	54	IAS 1.81	Does the entity present all items of income and expense recognised in a reporting period:			
			a. In a single statement of comprehensive income	☐	☐	☐
			Or			
			b. In two separate statements comprising of a statement displaying components of profit or loss (separate income statement) and a second statement beginning with profit and loss and displaying components of other comprehensive income (statement of comprehensive income)	☐	☐	☐
New			If an entity has early adopts the 2011 Amendments to IAS 1 it should present the disclosures under items 55. – 59., 64.-67.			
New	55	IAS 1.81 A	If an entity early adopts the 2011 Amendments to IAS 1 (applicable for annual periods begining on or after 1 January 2012), 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:			
New			a. Profit or loss	☐	☐	☐
New			b. Total other comprehensive income	☐	☐	☐
New			c. Comprehensive income for the period, being the total of profit or loss and other comprehensive income	☐	☐	☐
New	56	IAS 1.81 A	If an entity early adopts the 2011 Amendments to IAS 1, and the entity presents a separate statement of profit or loss, the statement of comprehensive income does not include the profit or loss section.	☐	☐	☐
New	57	IAS 1.81 B	If an entity early adopts the 2011 Amendments to IAS 1 (applicable for annual periods begining on or after 1 January 2012) 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:			
New			a. Profit or loss for the period attributable to:			
New			▶ Non-controlling interests	☐	☐	☐
New			And			
New			▶ Owners of the parent	☐	☐	☐
New			b. Comprehensive income for the period attributable to:			
New			▶ Non-controlling interests,	☐	☐	☐
New			And			
New			▶ Owners of the parent	☐	☐	☐
New	58	IAS 1.81 B	If an entity early adopts the 2011 Amendments to IAS 1 and 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 (see item 57) in that statement	☐	☐	☐
	59	IAS 1.139 J	If an entity early adopts the 2011 Amendments to IAS 1, does the entity disclose that fact	☐	☐	☐
	60	IAS 1.29	Does the entity present each material class of similar items separately in the statement of comprehensive income	☐	☐	☐
	61	IAS 1.32	Unless required or permitted by another IFRS, does the entity present separately, and not offset, income and expenses	☐	☐	☐
		IAS 1.34	Examples of items that are 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 proceeds 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 and reimbursed under a contractual arrangement with a third party (for example, a supplier's warranty agreement) may be netted against the related reimbursement			
		IAS 1.35	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			
	62	IAS 1.88	Does the entity include all items of income and expense in a reporting period in the profit or loss (unless an IFRS requires otherwise)	☐	☐	☐

				Disclosure made		
				Yes	No	N/A
		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 IFRS requires or permits an entity to exclude components of other comprehensive income that meet the *Framework's* definition of income or expense from profit or loss.			
		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 of comprehensive income. Disclosure of interest and dividends is subject to the requirements of IAS 1. 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 of comprehensive income. Disclosures of the tax effects are made in accordance with IAS 12.			
	63	*IAS 1.82*	As a minimum, does the entity include the following line items in the statement of comprehensive income or separate income statement:			
			a. Revenue	☐	☐	☐
			b. Finance costs	☐	☐	☐
		IAS 28.38	c. Share of after-tax profit or loss of associates and joint ventures accounted for using the equity method	☐	☐	☐
		IAS 12.77	d. Tax expense (income)	☐	☐	☐
		IFRS 5.33A	e. A single amount comprising total post-tax profit or loss of discontinued operations and 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 operations	☐	☐	☐
			f. Profit or loss	☐	☐	☐
New			If an entity early adopts the 2011 Amendments to IAS 1, it should present disclosures under items 64. – 67. and not those under item 63.			
New	64	*IAS 1.82*	If an entity early adopts the 2011 Amendments to IAS 1, 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:**			
New			a. Revenue	☐	☐	☐
New			b. Finance costs	☐	☐	☐
New			c. Share of the profit or loss of associates and joint ventures accounted for using the equity method	☐	☐	☐
New			d. Tax expense	☐	☐	☐
New			e. A single amount for the total of discontinued operations	☐	☐	☐
New	65	*IAS 1.82A*	If an entity early adopts the 2011 Amendments to IAS 1, does the entity include under the other comprehensive income section line items for amounts of other comprehensive income in the period, classified by nature	☐	☐	☐
New	66	*IAS 1.82A*	In the classification by nature mentioned in item 65 above, does the entity include its share of the other comprehensive income of associates and joint ventures accounted for using the equity method	☐	☐	☐
New	67	*IAS 1.82A*	If an entity early adopts the 2011 Amendments to IAS 1, does the entity group the line items under the item above those that, in accordance with other IFRSs:			
New			a. Will not be reclassified subsequently to profit or loss	☐	☐	☐
New			And			
New			b. Will be reclassified subsequently to profit or loss when specific conditions are met	☐	☐	☐
	68	*IAS 1.82*	Does the entity include the following line items in its statement of comprehensive income:			
			a. Each component of other comprehensive income classified by nature, excluding amounts in (b)	☐	☐	☐
			b. Share of the other comprehensive income of associates and joint ventures accounted for using the equity method	☐	☐	☐
			c. Total comprehensive income	☐	☐	☐
	69	*IAS 1.83*	Have the following line items been included as allocations of profit or loss for the period in the statement of comprehensive income or separate income statement:			
			a. Profit or loss attributable to non-controlling interest	☐	☐	☐
			b. Profit or loss attributable to owners of the parent	☐	☐	☐
	70	*IAS 1.83*	Does the entity include the following line items in the statement of comprehensive income as allocations of total comprehensive income for the reporting period:			
			a. Total comprehensive income attributable to the non-controlling interest	☐	☐	☐
			b. Total comprehensive income attributable to owners of the parent	☐	☐	☐

			Disclosure made		
			Yes	No	N/A
71	*IFRIC 1.6* *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	☐	☐	☐
72	*IAS 28.39*	Does the entity (investor) disclose its share of changes in other comprehensive income recognised due to changes in the associate's other comprehensive income	☐	☐	☐
73	*IFRS 5.38*	Does the entity present separately any cumulative income or expense recognised in other comprehensive income relating to a non-current asset (or disposal group) classified as held for sale	☐	☐	☐
74	*IAS 1.85*	Does the entity present additional line items, headings and subtotals in the statement of comprehensive income if such presentation is relevant to an understanding of the entity's financial performance	☐	☐	☐
	IAS 1.87	The entity does not present any items of income and expense as extraordinary items.			
		Information presented either in statement of comprehensive income or in the notes			
75	*IAS 1.97*	If items of income and expense are material, does the entity disclose the following:			
		a. The amount	☐	☐	☐
		b. The nature of the item	☐	☐	☐
	IAS 1.98	Circumstances that may result in the separate disclosure of items of income and expense: a. The write-down of inventories to net realisable value or property, plant and equipment to recoverable amount, as well as reversals of such write-downs b. A restructuring of the activities of the 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			
76	*IAS 1.99*	Does the entity present or disclose an analysis of expenses using a classification (whichever is reliable and more relevant) based on either:			
	IAS 1.102	a. The nature of expenses	☐	☐	☐
		Or			
	IAS 1.103	b. The function of expenses within the entity (in which case the entity discloses as a minimum its cost of sales)	☐	☐	☐
77	*IAS 1.100*	*Does the entity present the analysis of expenses, as described in item 76., in its statement of comprehensive income.*	☐	☐	☐
78	*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	☐	☐	☐
79	*IAS 1.90* *IAS 12.81*	Does the entity disclose the income tax relating to each component of other comprehensive income, including reclassifications	☐	☐	☐
	IAS 1.91	The entity may present components 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.			
80	*IAS 1.92*	Does the entity disclose reclassifications relating to components of other comprehensive income	☐	☐	☐
	IAS 1.95	Examples of reclassification adjustments include: a. Disposal of a foreign operation (see IAS 21) b. Derecognition of available-for-sale financial assets (see IAS 39) c. When a hedged forecast cash flow affects profit or loss (see IAS 39)			
	IAS 1.96	Reclassification adjustments do not arise on changes in revaluation surplus recognised under IAS 16 or IAS 38, or on actuarial gains and losses on defined benefit plans recognised under IAS 19.93A. These are not reclassified to profit or loss.			

			Disclosure made		
			Yes	No	N/A
81	*IFRS 5.33*	Does the entity disclose an analysis of the amount totalling the post-tax profit or loss of discontinued operations and the post-tax gain or loss recognised on the measurement to fair value less costs to sell or on the disposal of assets or disposal group(s) constituting the discontinued operation, by identifying:			
		a. The revenue, expenses and pre-tax profit or loss of discontinued operations	☐	☐	☐
		b. The related income tax expense	☐	☐	☐
		c. 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	☐	☐	☐
		d. The related income tax expense	☐	☐	☐
		Distributions of non-cash assets to owners (IFRIC 17)			
82	*IAS 1.81* *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	☐	☐	☐

Earnings per share

			Yes	No	N/A
	IAS 33.2 *IAS 33.3*	The entity applies IAS 33 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 issuing ordinary shares in a public market If the entity discloses (voluntarily) earnings per share, the earnings per share disclosures are in accordance with IAS 33			
83	*IAS 33.4*	If the entity presents both consolidated financial statements and separate financial statements prepared under IAS 27, does it present the disclosures required by IAS 33 only on the basis of the consolidated information	☐	☐	☐
84	*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 separate statement of comprehensive income and not in the consolidated financial statements	☐	☐	☐
85	*IAS 33.64*	If the ordinary or potentially ordinary shares outstanding increase as a result of a capitalisation, bonus issue or share split, or decreases 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	☐	☐	☐
86	*IAS 33.66*	Does the entity present, in the statement of comprehensive income for each class of ordinary shares that has a different right to share in profit for the period, basic and diluted earnings per share for the:			
		a. Profit or loss from continuing operations	☐	☐	☐
		b. Profit or loss 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.			
87	*IAS 33.66*	Does the entity present basic and diluted earnings per share with equal prominence for all periods presented	☐	☐	☐
88	*IAS 33.68*	If the entity reports a discontinued operation, does the entity disclose basic and diluted earnings per share for the discontinued operation	☐	☐	☐
89	*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)	☐	☐	☐
90	*IAS 33.70*	Does the entity disclose:			
		a. The numerators in calculating basic and diluted earnings per share and reconcile those amounts to profit or loss for the period (which includes the individual effect of each class of instruments that affects earnings per share)	☐	☐	☐
		b. The weighted average 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	☐	☐	☐

			Disclosure made		
			Yes	No	N/A
		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 significantly the ordinary shares or potentially ordinary shares outstanding at the end of the period if those transactions had occurred before the end of the reporting period	☐	☐	☐
	IAS 33.71	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			
91	*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)*	☐	☐	☐
92	*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 in the notes to the financial statements	☐	☐	☐
		b. The basis on which the numerator(s) is(are) determined, including whether amounts per share are before tax or after tax	☐	☐	☐
93	*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	☐	☐	☐

Statement of cash flows

94	*IAS 1.29*	Does the entity present each material class of similar items separately in the statement of cash flows	☐	☐	☐

Presentation

95	*IAS 7.10*	Are the cash flows during the period classified by operating, investing and financing activities	☐	☐	☐
	IAS 7.6 *IAS 7.14-17*	Definitions of different categories of cash flows are presented in IAS 7.6 and examples are presented in IAS 7.14-17.			
96	*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)	☐	☐	☐
		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	☐	☐	☐
97	*IAS 7.21*	Does the entity report major classes of gross receipts and gross cash payments arising from investing and financing activities separately, except as described in item 98.	☐	☐	☐
98	*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	☐	☐	☐
		b. Cash receipts and payments for items in which the turnover is quick, the amounts are large and the maturities are short	☐	☐	☐
	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			

			Disclosure made		
			Yes	No	N/A
		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.			
99	*IAS 7.45*	Does the entity disclose the components of cash and cash equivalents	☐	☐	☐
100	*IAS 7.46*	Does the entity disclose the policy for determining the composition of cash and cash equivalents	☐	☐	☐
101	*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	☐	☐	☐
		Acquisitions of subsidiaries and business units			
102	*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	☐	☐	☐
	IAS 7.39	An entity presents any cash flows associated with changes in ownership interest as investing activities.			
	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.			
103	*IAS 7.40*	Does the entity disclose the following, in aggregate, from obtaining control of subsidiaries or other businesses during the reporting period:			
		a. The total consideration paid or received	☐	☐	☐
		b. The portion of the consideration consisting of cash and cash equivalents	☐	☐	☐
		c. The amount of cash and cash equivalents in the subsidiaries or other businesses over which control is obtained	☐	☐	☐
		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	☐	☐	☐
		Disposals of subsidiaries and business units			
104	*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	☐	☐	☐
105	*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	☐	☐	☐
		b. The portion of the consideration consisting of cash and cash equivalents	☐	☐	☐
		c. The amount of cash and cash equivalents in the subsidiaries or other businesses over which control is lost	☐	☐	☐
		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	☐	☐	☐
		Other cash flow information			
106	*IAS 7.31*	Does the entity separately disclose the following:			
		a. Cash inflow from interest	☐	☐	☐
		b. Cash outflow from interest	☐	☐	☐
		c. Cash inflow from dividends	☐	☐	☐
		d. Cash outflow from dividends	☐	☐	☐
107	*IAS 7.35* *IAS 7.36*	If the entity allocates tax cash flows over more than one class of activity, or all to operating activities, does the entity disclose the total amount of taxes paid	☐	☐	☐
108	*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	☐	☐	☐

			Disclosure made Yes	No	N/A
		b. Disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities	☐	☐	☐
109	*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	☐	☐	☐
		b. A commentary by management	☐	☐	☐
110	*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	☐	☐	☐
		b. The aggregate amounts of the cash flows from each of operating, investing and financing activities related to interests in joint ventures reported using proportionate consolidation	☐	☐	☐
		c. The aggregate amount of cash flows that represent increases in operating capacity separately from those cash flows that are required to maintain operating capacity	☐	☐	☐
		d. Cash flows of each reportable segment arising from:			
		▶ *Operating activities*	☐	☐	☐
		▶ *Investing activities*	☐	☐	☐
		▶ *Financing activities*	☐	☐	☐

Statement of changes in equity

			Yes	No	N/A
111	*IAS 1.29*	Does the entity present each material class of similar items separately in the statement of changes in equity.	☐	☐	☐
112	*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	☐	☐	☐
	IAS 8.22	b. For each component of equity, the effects of retrospective application or retrospective restatement recognised in accordance with IAS 8	☐	☐	☐
		c. For each component of equity, a reconciliation between the carrying amount at the beginning and the end of the period, separately disclosing changes resulting from:			
		▶ Profit or loss	☐	☐	☐
		▶ Other comprehensive income	☐	☐	☐
		▶ 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	☐	☐	☐
	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.			
113	*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	☐	☐	☐
114	*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	☐	☐	☐
		b. The related amount of dividends per share	☐	☐	☐
	IAS 32.35 *IFRS 3.53*	An issuer accounts for distributions of a financial instrument classified as an equity instrument by debiting equity, net of any related income tax benefit. The entity accounts for transaction costs (including costs of issuing an equity instrument that are directly attributable to the acquisition of a business) of an equity transaction as a deduction from equity, net of any related income tax benefit.			
115	*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	☐	☐	☐
116	*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 to equity	☐	☐	☐

Notes to the financial statements

IAS 1.16 *IAS 1.87* *IAS 1.114* *IAS 1.117*	Notes are normally presented in the following order, which assists users in understanding the financial statements and comparing them with financial statements of other entities:	

			Disclosure made		
			Yes	No	N/A
		a. A statement of compliance with IFRS b. A summary of significant accounting policies applied c. Supporting information for items presented in each financial statement in the order in which each statement and each line item is presented d. Other disclosures, including: ▶ Contingent liabilities and unrecognised contractual commitments ▶ Non-financial disclosures, such as the entity's financial risk management objectives and policies The entity does not present any items of income or expense as extraordinary items in the notes.			
117	*IAS 1.112*	Do the notes to the financial statements disclose:			
		a. The basis of preparation of the financial statements	☐	☐	☐
		b. The specific accounting policies used	☐	☐	☐
		c. The information required by IFRS that is not presented in the statement of financial position, statement of comprehensive income, statement of changes in equity or the statement of cash flows	☐	☐	☐
		d. Information that is not presented in the statement of financial position, statement of comprehensive income, statement of changes in equity or the statement of cash flows, but is relevant to an understanding of any of them	☐	☐	☐
118	*IAS 1.113*	Does the entity present notes to the financial statements in a systematic manner, as far as practical	☐	☐	☐
119	*IAS 1.113*	Does the entity cross-reference each item in the statement of financial position, statement of comprehensive income, statement of changes in equity and statement of cash flows to any related information in the notes	☐	☐	☐

Accounting policies, key measurement assumptions and capital

Summary of significant accounting policies

			Yes	No	N/A
120	*IAS 1.117*	Does the entity disclose in the summary of significant accounting policies:			
		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	☐	☐	☐
		b. The other accounting policies used that are relevant to an understanding of the financial statements	☐	☐	☐
	IAS 1.118	If an entity uses more than one measurement basis in the financial statements, it is sufficient to indicate the measurement basis for categories of assets and liabilities (for example, when particular classes of assets are revalued).			
121	*IAS 1.121* *IAS 8.10*	Does the entity disclose each significant accounting policy that is not specifically required by IFRS, but is selected and applied under IAS 8	☐	☐	☐
122	*IAS 1.122*	Does the entity disclose the judgements (apart from those involving estimations) by management that have the most significant effect on the amounts recognised in the financial statements	☐	☐	☐
	IAS 1.124	Some of the disclosures required by IAS 1.122 are required by other IFRS. For example, IAS 27 requires the entity to disclose the reasons why the entity's ownership interest does not constitute control, for an investee that is not a subsidiary although more than half of its voting or potential voting power is owned directly or indirectly through subsidiaries. Disclosure requirements relating to specific accounting policies are included in the subsequent sections of this checklist.			

Changes in accounting policies

			Yes	No	N/A
	IAS 8.14	The entity changes an accounting policy if the change: ▶ Is required by 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 impractical if the entity cannot apply it after making every reasonable effort to do so. It can apply in the following circumstances:			

			Disclosure made Yes	No	N/A
		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 to which those amounts are to be recognised, measured or disclosed and would have been available when the previous financial statements were authorised for issue			
123	*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	☐	☐	☐
124	*IAS 8.28*	If the initial application of an IFRS has an effect on the current period or any prior period presented, would have such an effect except that it is impractical to determine the amount of the adjustment, or might have an effect on future periods, does the entity disclose:			
		a. The title of the IFRS	☐	☐	☐
		b. That the change in accounting policy is in accordance with its transitional provisions, if applicable	☐	☐	☐
		c. The nature of the change in accounting policy	☐	☐	☐
		d. The transitional provisions, if applicable	☐	☐	☐
		e. The transitional provisions that might have an effect on future periods, if applicable	☐	☐	☐
	IAS 33.2	f. 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 practical (if IAS 33 applies to the entity)	☐	☐	☐
		g. The amount of the adjustment relating to periods before those presented, to the extent practicable	☐	☐	☐
		h. If retrospective application is impractical 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	☐	☐	☐
	IAS 8.28	Financial statements of subsequent periods need not repeat these disclosures.			
125	*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 impractical 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	☐	☐	☐
		b. The reasons why applying the new accounting policy provides reliable and more relevant information	☐	☐	☐
		c. The adjustment for each financial statement line item affected for the current reporting period and each prior reporting period presented, to the extent practicable	☐	☐	☐
	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 practical)	☐	☐	☐
		e. The adjustment relating to periods before those presented, to the extent practicable	☐	☐	☐
		f. If retrospective application is impractical 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	☐	☐	☐
	IAS 8.29	Financial statements of subsequent periods need not repeat these disclosures.			
126	*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	☐	☐	☐
		b. The nature of the impending change or changes in accounting policy	☐	☐	☐
		c. The date by which application of the IFRS is required	☐	☐	☐
		d. The date at which it plans to adopt the IFRS	☐	☐	☐
		e. Either:			
		▶ A discussion of the impact of the effect of the change(s) on its financial statements	☐	☐	☐
		Or			

			Disclosure made Yes	No	N/A
		▶ If such an impact is not known or reasonably estimable, a statement to that effect	☐	☐	☐
	IAS 8.31	If an IFRS is not applicable to the entity, the entity discloses this fact.			

Key estimation assumptions

			Yes	No	N/A
127	IAS 1.125	Does the entity disclose key assumptions about the future, and other sources of key estimation uncertainty, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year	☐	☐	☐
	IFRS 5.5B	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.			
128	IAS 1.125	For the assets and liabilities in item 127., does the entity disclose:			
		a. Their nature	☐	☐	☐
		b. Their carrying amount as at the end of the reporting period	☐	☐	☐
	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 Examples of key assumptions are: 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			
	IAS 1.133	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. IAS 16 requires disclosure of significant assumptions in estimating fair values of revalued items of property, plant and equipment. In addition, IFRS 7 requires disclosure of significant assumptions applied in estimating fair values of financial assets and financial liabilities that are carried at fair value. It is not necessary to repeat these disclosures, even though they are repeated in this checklist.			

Capital

			Yes	No	N/A
129	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.	☐	☐	☐
130	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	☐	☐	☐
		▶ 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	☐	☐	☐
		▶ How it is meeting its objectives for managing capital	☐	☐	☐
		b. Summary quantitative data about what it manages as capital. 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	☐	☐	☐
		d. Whether during the period it complied with any externally imposed capital requirements to which it is subject	☐	☐	☐

					Disclosure made		
					Yes	No	N/A
			e. If the entity did not comply with the externally imposed capital requirements to which it is subject, the consequences of such non-compliance		☐	☐	☐

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 does 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
IFRS 3.63

> 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.B65

> For individually immaterial business combinations occurring during the reporting period that are material collectively, the acquirer discloses the information in items 131(e). − 144. in aggregate.

No.	Reference	Requirement	Yes	No	N/A
131	*IFRS 3.59 IFRS 3.B64 (a)(e)*	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:			
		a. The name and a description of the acquiree	☐	☐	☐
		b. The acquisition date	☐	☐	☐
		c. The percentage of voting equity interests acquired	☐	☐	☐
		d. The primary reasons for the business combination and how the acquirer obtained control of the acquiree	☐	☐	☐
		e. A qualitative description of the factors that make up the goodwill recognised, such as expected synergies from combining operating of the acquiree and the acquirer, intangible assets that do not qualify for separate recognition or other factors	☐	☐	☐
132	*IFRS 3.59 IFRS 3.B64(f)*	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 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	☐	☐	☐
		b. Other tangible or intangible assets, including a business or subsidiary of the acquirer	☐	☐	☐
		c. Liabilities incurred, for example, a liability for contingent consideration	☐	☐	☐
		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	☐	☐	☐

IFRS 3.App.A

> 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.

No.	Reference	Requirement	Yes	No	N/A
133	*IFRS 3.59 IFRS 3.B64(g)*	For each business combination during the period (or after the reporting period 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	☐	☐	☐
		b. A description of the arrangement and the basis for determining the payment	☐	☐	☐
		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	☐	☐	☐
134	*IFRS 3.59 IFRS 3.B64(h)*	For each business combination during the 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	☐	☐	☐

			Disclosure made Yes	No	N/A
		b. The gross contractual amounts receivable	☐	☐	☐
		c. The best estimate at the acquisition date of the contractual cash flows not expected to be collected	☐	☐	☐
	IFRS 3.B64 (h)	The entity provides disclosures by major class of receivable, such as loans, direct finance leases and any other class of receivables.			
135	*IFRS 3.B64(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 recognised as of the acquisition date for each major class of assets acquired and liabilities assumed	☐	☐	☐
136	*IFRS 3.59* *IFRS 3.23* *IFRS 3.B64(j)*	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 item 332.	☐	☐	☐
137	*IFRS 3.59* *IFRS 3.B64(k)*	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	☐	☐	☐
138	*IFRS 3.59* *IFRS 3.51* *IFRS 3.B64(l)* *IFRS 3.B64(m)*	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	☐	☐	☐
		b. How the acquirer accounted for each transaction	☐	☐	☐
		c. The amounts recognised for each transaction and the line item in the financial statements in which each amount is recognised	☐	☐	☐
		d. If the transaction is the effective settlement of a pre-existing relationship, the method used to determine the settlement amount	☐	☐	☐
		e. The total amount of acquisition related costs	☐	☐	☐
		f. The amount of acquisition related costs recognised as expense	☐	☐	☐
		g. The line item or items in the statement of comprehensive income in which the expense is recognised	☐	☐	☐
		h. The issue costs not recognised as an expense	☐	☐	☐
		i. The treatment of the issue costs not recognised as an expense	☐	☐	☐
	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 IFRS.			
139	*IFRS 3.53,* *IFRS 3.61*	For each business combination with an acquisition date after adopting IFRS 3 (as issued in 2008) for which the entity capitalised transaction costs prior to adopting IFRS 3, does the entity disclose the accounting treatment for these transaction costs	☐	☐	☐
		In July 2009, the IFRIC acknowledged that an entity might select any of the following alternatives: a. Recognise an expense in profit or loss in the reporting period when IFRS 3 is first applied b. Recognise an immediate charge directly to retained earnings at the beginning of the year that IFRS 3 is applied Or c. Recognise an expense in the profit or loss of the prior (comparative) period in a restatement in accordance with IAS 8.22 When such amounts are material, an entity discloses its accounting policy under IAS 1.117.			
140	*IFRS 3.59* *IFRS 3.B64(n)* *IFRS 3.34*	For each business combination during the period (or after the reporting period, but before the financial statements are authorised for issue) in a bargain purchase, does the entity disclose:			
	IFRS 3.34	a. The amount of the gain recognised as a bargain purchase	☐	☐	☐
		b. The line item in the statement of comprehensive income in which the entity recognised the gain	☐	☐	☐

			Disclosure made Yes	No	N/A
		c. The reasons why the transaction resulted in a gain	☐	☐	☐
141	*IFRS 3.59* *IFRS 3.B64(o)*	For each business combination during the 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:			
		a. The amount of the non-controlling interest in the acquiree recognised at the acquisition date and the measurement basis for that amount	☐	☐	☐
		b. For each non-controlling interest in an acquiree measured at fair value, the valuation techniques and significant inputs used to measure that value	☐	☐	☐
	IFRS 3.App.A	Non-controlling interest is defined as the equity in a subsidiary not attributable, directly or indirectly to a parent.			
142	*IFRS 3.59* *IFRS 3.B64(p)*	For each business combination during the period (or after the reporting period, but before the financial statements are authorised for issue), in a business combination achieved in stages, 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	☐	☐	☐
	IFRS 3.42	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	☐	☐	☐
143	*IFRS 3.59* *IFRS 3.B64(q)*	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 following measures for the acquiree SINCE the acquisition date included in the consolidated statement of comprehensive income for the reporting period:			
		a. Revenue	☐	☐	☐
		b. Profit or loss	☐	☐	☐
		Or			
		c. If any of the information in (a) or (b) is impractical, the acquirer discloses that fact and explains why the disclosure is impractical	☐	☐	☐
144	*IFRS 3.59* *IFRS 3.B64(q)*	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 following measures for 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	☐	☐	☐
		b. Profit or loss	☐	☐	☐
		Or			
		c. If any of the information in (a) or (b) is impractical, the acquirer discloses that fact and explains why the disclosure is impractical	☐	☐	☐
145	*IFRS 3.B66*	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	☐	☐	☐
		Business combinations during the current or previous reporting period			
	IFRS 3.61 *IFRS 3.B67*	The acquirer discloses the information in items 146. – 150. for each material business combination or in the aggregate for individually immaterial business combinations that are material collectively.			
146	*IFRS 3.B67* *IFRS 3.45*	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	☐	☐	☐
		b. The assets, liabilities, equity interests or items of consideration for which the initial accounting is incomplete	☐	☐	☐
	IFRS 3.49	c. The nature and amount of any measurement period adjustments recognised during the reporting period in accordance with IFRS 3.49	☐	☐	☐

			Disclosure made		
			Yes	No	N/A
147	*IFRS 3.B67*	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	☐	☐	☐
		b. Any changes in the range of outcomes (undiscounted) and the reasons for those changes	☐	☐	☐
		c. The valuation techniques and key model inputs used to measure contingent consideration	☐	☐	☐
148	*IFRS 3.B67*	For contingent liabilities recognised in a business combination, does the entity disclose the information required by items 330. – 331. for each class of provision	☐	☐	☐
149	*IFRS 3.B67*	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	☐	☐	☐
	IFRS 5.6	b. 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	☐	☐	☐
	IFRS 3.67	c. Adjustments resulting from subsequent recognition of deferred tax assets during the reporting period in accordance with IFRS 3.67	☐	☐	☐
	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	☐	☐	☐
	IAS 36.104	e. Impairment losses recognised during the reporting period in accordance with IAS 36	☐	☐	☐
	IAS 21.47	f. Net exchange rate differences arising during the reporting period in accordance with IAS 21	☐	☐	☐
		g. Any other changes in the carrying amount during the reporting period	☐	☐	☐
		h. The gross amount and accumulated impairment losses at the end of the reporting period	☐	☐	☐
150	*IFRS 3.B67*	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	☐	☐	☐
		b. Is of such a size, nature of incidence that disclosure is relevant to understanding the combined entity's financial statements	☐	☐	☐
		Borrowing costs			
151	*IAS 1.117*	Does the entity disclose the accounting policy for the recognition of borrowing costs	☐	☐	☐
152	*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	☐	☐	☐
		b. The capitalisation rate used to determine the amount of borrowing costs eligible for capitalisation	☐	☐	☐
		Changes in accounting estimates			
153	*IAS 8.39* *IAS 8.40*	Does the entity disclose the following information for a change in accounting estimates that has an effect in the current period or is expected to have an effect in future periods:			
		a. The nature of the change	☐	☐	☐
		And			
		b. The amount of the change	☐	☐	☐
		Or			
		c. If applicable, the fact that the amount of the effect in future periods is not disclosed because estimating it requires undue cost or effort	☐	☐	☐
	IAS 16.76	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:			
	IAS 38.121	a. Residual values			

			Disclosure made		
			Yes	No	N/A
		b. The estimated costs of dismantling, removing or restoring items of property, plant and equipment			
		c. Useful lives			
		d. Depreciation/amortisation methods			
		Consolidated financial statements			
New	*IFRS 10.C* *IFRS 12.C*	Disclosures in items 154.-157., below, are related to subsidiaries under IAS 27. If an entity has early adopted IFRS 10 and, consequently, IFRS 11, IFRS 12 and IAS 27 and 28 modified in 2011, disclosure requirements are included in items 531.-580., below.			
	IAS 27.10	A parent need not present consolidated financial statements to comply with IFRS only if:			
		a. It is a wholly-owned subsidiary or the owners of the non-controlling interests, including those not otherwise entitled to vote, do not object to the parent not presenting consolidated financial statements			
		b. Its securities are not publicly traded			
		c. It is not in the process of issuing securities in public securities markets			
		d. The immediate or ultimate parent publishes consolidated financial statements that comply with IFRS			
154	*IAS 27.27*	Does the entity present any non-controlling interest in the net assets of consolidated subsidiaries separately from the equity of the owners of the parent in its consolidated statement of financial position within equity	☐	☐	☐
155	*IAS 1.83(a)*	Does the entity present any non-controlling interest in the profit or loss of the group separately in its consolidated statement of comprehensive income	☐	☐	☐
	IAS 27.28	Profit or loss and each component of other comprehensive income are attributed to the owners of the parent and to the non-controlling interests. Total comprehensive income is attributed to the owners of the parent and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.			
156	*IAS 27.41*	Does the entity disclose:			
		a. The nature of the relationship between the parent and a subsidiary, if the parent does not own, directly or indirectly through subsidiaries, more than half of the voting power	☐	☐	☐
		b. For an investee of which more than half of the voting or potential voting power is owned, directly or indirectly through subsidiaries, but which, because of the absence of control, is not a subsidiary, the reasons why the ownership does not constitute control	☐	☐	☐
		c. The end of the reporting period of the financial statements of a subsidiary, if such financial statements are used to prepare consolidated financial statements and are as of a date or for a period that is different from that of the parent and the reason for using a different reporting date or different period	☐	☐	☐
		d. The nature and extent of any significant restrictions on the ability of subsidiaries to transfer funds to the parent in the form of cash dividends, repayment of loans or advances (that is, borrowing arrangements or regulatory requirements)	☐	☐	☐
157	*IAS 27.41*	Does the entity disclose:			
	IAS 27.41(e)	a. A schedule that shows the effects of any changes in a parent's ownership interest in a subsidiary that do not result in a loss of control on the equity attributable to owners of the parent	☐	☐	☐
	IAS 27.41(f)	b. If control of a subsidiary is lost, the parent discloses the gain or loss, if any, recognised in accordance with IAS 27.34, and:			
		▶ The portion of that gain or loss attributable to recognising any investment retained in the former subsidiary at its fair value at the date when control is lost and	☐	☐	☐
		▶ The line item(s) in the statement of comprehensive income in which the gain or loss is recognised (if not presented separately in the statement of comprehensive income)	☐	☐	☐
		Parent's and investor's separate financial statements			
158	*IAS 27.10* *IAS 27.42*	In the parent's separate financial statements (where consolidated financial statements are not presented in accordance with IAS 27.10), does the entity disclose:			
		a. That the financial statements are separate financial statements	☐	☐	☐
		b. That the exemption from consolidation has been used	☐	☐	☐
		c. The name and country of incorporation or residence of the entity whose consolidated financial statements that comply with IFRS have been produced for public use (and the address where these are obtainable)	☐	☐	☐
		d. A list of significant investments in subsidiaries, jointly controlled entities or associates, including the name, country of incorporation or residence, proportion of ownership interest and, if different, proportion of voting power held	☐	☐	☐

No.	Reference	Requirement	Disclosure made: Yes	No	N/A
		e. The method used to account for investments in subsidiaries, associates and jointly controlled entities			
159	*IAS 27.42* *IAS 27.43*	In the parent's (other than a parent covered by IAS 27.42) or venturer's/investor's separate financial statements, does the entity disclose:			
		a. That the financial statements are separate financial statements	☐	☐	☐
		b. The reasons why those separate financial statements are prepared if not required by law	☐	☐	☐
		c. A list of significant investments in subsidiaries, jointly controlled entities or associates, including the name, country of incorporation or residence, proportion of ownership interest and, if different, proportion of voting power held	☐	☐	☐
		d. The method used to account for investments in subsidiaries, associates and jointly controlled entities	☐	☐	☐
		e. Identify the consolidated financial statements of the parent	☐	☐	☐

Correction of errors

No.	Reference	Requirement	Yes	No	N/A
160	*IAS 8.42*	Does the entity report the amount of the correction of an error either (unless this would cause undue cost or effort):			
		a. By restating the comparative amounts for the prior period(s) in which the error occurred	☐	☐	☐
		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	☐	☐	☐
161	*IAS 8.43* *IAS 8.44*	If it is impractical 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 practical	☐	☐	☐
162	*IAS 8.45*	If it is impractical to determine the cumulative effect at the beginning of the current reporting period of an error on all prior reporting periods, the entity restates the comparative information to correct the error prospectively from the earliest date practicable	☐	☐	☐
	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.			
163	*IAS 8.49*	Does the entity disclose:			
		a. The nature of the error	☐	☐	☐
		b. The amount of the correction for each prior period presented (to the extent practicable) for each financial statement line item affected	☐	☐	☐
	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)	☐	☐	☐
		d. The amount of the correction at the beginning of the earliest period presented	☐	☐	☐
		e. If retrospective restatement is impractical, the circumstances that led to the existence of that condition and a description of how and from when the entity corrected the error	☐	☐	☐
	IAS 8.49	Financial statements of subsequent periods need not repeat the disclosures noted in IAS 8.49.			

Dividends

No.	Reference	Requirement	Yes	No	N/A
164	*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	☐	☐	☐
		b. The related amount per share	☐	☐	☐
		c. The amount of any cumulative preference dividends not recognised	☐	☐	☐

Distributions of non-cash assets to owners (IFRIC 17)

No.	Reference	Requirement	Yes	No	N/A
165	*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	☐	☐	☐
		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	☐	☐	☐

			Disclosure made		
			Yes	No	N/A
166	*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	☐	☐	☐
		b. The carrying amount of the asset to be distributed as of the end of the reporting period	☐	☐	☐
		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	☐	☐	☐

Employee benefits

New

In June 2011 IASB issued a new IAS 19 revised. For the sake of clarity, although most of the new IAS 19 disclosures are the same as previous standard, all IAS 19 (Revised 2011) disclosures are included at the end of this checklist in items 589. - 603. If an entity early applies IAS 19 (Revised 2011) it should make those disclosures and not consider the ones included under this caption of Employee benefits below except those related to IFRIC 14.

Short-term employee benefits

IAS 19.23
IAS 1.104

Although IAS 19 does not require specific disclosures about short-term employee benefits, other IFRS may require disclosures. For example, IAS 1 requires that the entity disclose employee benefits expense.

Other long-term employee benefits

IAS 19.131
IAS 1.104

Although IAS 19 does not require specific disclosures about other long-term employee benefits, other IFRS may require disclosures. For example, IAS 1 requires that the entity disclose employee benefits expense.

Multi-employer plans

			Yes	No	N/A
167	*IAS 19.29*	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 item 172.	☐	☐	☐
168	*IAS 19.30*	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. The fact that the plan is a defined benefit plan	☐	☐	☐
		b. The reason why sufficient information is not available to enable the entity to account for the plan as a defined benefit plan	☐	☐	☐
		c. To the extent that a surplus or deficit in the plan may affect the amount of future contributions:			
		▶ Any available information about that surplus or deficit	☐	☐	☐
		▶ The basis used to determine that surplus or deficit	☐	☐	☐
		▶ The implications, if any, for the entity	☐	☐	☐

Defined benefit plans that share risks between various entities under common control

IAS 19.34
IAS 19.34A

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 item 169. only relate to the entity's separate financial statements.

			Yes	No	N/A
169	*IAS 19.34B*	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	☐	☐	☐
		b. The policy for determining the contribution to be paid by the entity	☐	☐	☐
		c. If the entity accounts for an allocation of the net defined benefit cost under IAS 19.34A (that is, if the entity shares the risk from the defined benefit plan among entities under common control, measures the plan as a whole, but recognises the net defined benefit cost that relates to the reporting entity only), all the information about the plan as a whole under item 172.	☐	☐	☐
		d. If the entity accounts for the contribution payable for the reporting period under IAS 19.34A (that is, if the entity shares the risk from the defined benefit plan among entities under common control, and measures the plan as a whole, but recognises the net defined benefit cost that relates to the reporting entity only), the information about the plan as a whole required under item 172.(b)-(e), (j), (n), (o), (q).	☐	☐	☐

IAS 24.20,
IAS 19.34B

Participation by a parent or subsidiary in a defined benefit plan that shares risks between group entities is a transaction between related parties.

			Disclosure made		
			Yes	No	N/A
		The other disclosures required by IAS 19.120A do not apply to defined benefit plans that share risks between various entities under common control (see item 172.).			
		Defined contribution plans			
170	*IAS 19.46*	Does the entity disclose the amount recognised as an expense for defined contribution plans	☐	☐	☐
171	*IAS 19.47*	Does the entity disclose contributions to defined contribution plans for key management personnel, if required by item 343.	☐	☐	☐
		Defined benefit plans			
	IAS 19.122	If the entity has more than one defined benefit plan, it may disclose amounts in total, separately for each plan, or in such groupings as are the most useful.			
172	*IAS 19.120 IAS 19.120A IAS 19.121*	Does the entity disclose the following information that enables users of financial statements to evaluate the nature of its defined benefit plans and the financial effects of changes in those plans during the period:			
		a. The entity's accounting policy for recognising actuarial gains and losses	☐	☐	☐
	IAS 19.52	b. The type of plan, including informal practices that result in constructive obligations included in the measurement of the defined benefit obligation under IAS 19.52	☐	☐	☐
		c. A reconciliation of opening and closing balances of the present value of the defined benefit obligation showing separately, if applicable, the effects during the period attributable to each of the following:			
		▶ Current service cost	☐	☐	☐
		▶ Interest cost	☐	☐	☐
		▶ Contributions by plan participants	☐	☐	☐
		▶ Actuarial gains and losses	☐	☐	☐
		▶ Foreign currency exchange rate changes on plans measured in a currency different from the entity's presentation currency	☐	☐	☐
		▶ Benefits paid	☐	☐	☐
		▶ Past service cost	☐	☐	☐
		▶ Business combinations	☐	☐	☐
		▶ Curtailments	☐	☐	☐
		▶ Settlements	☐	☐	☐
		d. An analysis of the defined benefit obligation into amounts arising from plans that are unfunded and amounts arising from plans that are wholly or partly funded	☐	☐	☐
	IAS 19.104A IAS 19.120	e. A reconciliation of the opening and closing balances of the fair value of plan assets and of the opening and closing balances of any reimbursement right recognised as an asset in accordance with IAS 19.104A showing separately, if applicable, the effects during the period attributable to each of the following:			
		▶ Expected return on plan assets	☐	☐	☐
		▶ Actuarial gains and losses	☐	☐	☐
		▶ Foreign currency exchange rate changes on plans measured in a currency different from the entity's presentation currency	☐	☐	☐
		▶ Contributions by the employer	☐	☐	☐
		▶ Contributions by plan participants	☐	☐	☐
		▶ Benefits paid	☐	☐	☐
		▶ Business combinations	☐	☐	☐
		▶ Settlements	☐	☐	☐
		f. A reconciliation of the present value of the defined benefit obligation in (c) and the fair value of the plan assets in (e) to the assets and liabilities recognised in the statement of financial position, showing at least:			
		▶ The net actuarial gains or losses not recognised in the statement of financial position	☐	☐	☐
		▶ The past service cost not recognised in the statement of financial position	☐	☐	☐
	IAS 19.58(b)	▶ Any amount not recognised as an asset, because of the limit in IAS 19.58(b)	☐	☐	☐
	IAS 19.104A	▶ The fair value at the end of the reporting period of any reimbursement right recognised as an asset under in accordance with IAS 19.104A (with a brief description of the link between the reimbursement right and the related obligation)	☐	☐	☐

		Disclosure made Yes	No	N/A
	▶ The other amounts recognised in the statement of financial position	☐	☐	☐
	g. The total expense recognised in profit or loss for each of the following, and the line item(s) in which they are included:			
	▶ Current service cost	☐	☐	☐
	▶ Interest cost	☐	☐	☐
	▶ Expected return on plan assets	☐	☐	☐
IAS 19.104A	▶ Expected return on any reimbursement right recognised as an asset in accordance with IAS 19.104A	☐	☐	☐
	▶ Actuarial gains and losses	☐	☐	☐
	▶ Past service cost	☐	☐	☐
	▶ The effect of any curtailment or settlement	☐	☐	☐
IAS 19.58(b)	▶ The effect of the limit in IAS 19.58(b)	☐	☐	☐
	h. The total amount recognised in the statement of comprehensive income for each of the following:			
	▶ Actuarial gains and losses	☐	☐	☐
IAS 19.58(b)	▶ The effect of the limit in IAS 19.58(b)	☐	☐	☐
IAS 19.93A	i. For entities that recognise actuarial gains and losses in the income statement or statement of comprehensive income, as applicable, in accordance with IAS 19.93A, the cumulative amount of actuarial gains and losses recognised	☐	☐	☐
	j. For each major category of plan assets (which includes, but is not limited to, equity instruments, debt instruments, property and all other assets) the percentage or amount of the fair value of the total plan assets	☐	☐	☐
	k. The amounts included in the fair value of plan assets for:			
	▶ Each category of the entity's own financial instruments	☐	☐	☐
	▶ Any property occupied by, or other assets used by, the entity	☐	☐	☐
	l. The basis used to determine the overall expected rate of return on assets, including the effect of the major categories of plan assets	☐	☐	☐
IAS 19.104A	m. The actual return on plan assets, as well as the actual return on any reimbursement right recognised as an asset in accordance with IAS 19.104A	☐	☐	☐
	n. The principal actuarial assumptions used (in absolute terms and not just as a margin between different percentages or other variables) as at the end of the reporting period, including, if applicable:			
	▶ The discount rates	☐	☐	☐
	▶ The expected rates of return on any plan assets for the periods presented in the financial statements	☐	☐	☐
IAS 19.104A	▶ The expected rates of return for the periods presented in the financial statements on any reimbursement right recognised as an asset in accordance with IAS 19.104A	☐	☐	☐
	▶ The expected rates of salary increases (and of changes in an index or other variable specified in the formal or constructive terms of a plan as the basis for future benefit increases)	☐	☐	☐
	▶ Medical cost trend rates	☐	☐	☐
	▶ Any other material actuarial assumptions used	☐	☐	☐
	o. The effect of a one percent increase and one percent decrease in the assumed medical cost trend rates on:			
	▶ The aggregate of the current service cost and interest cost components of net periodic post-employment medical costs	☐	☐	☐
	▶ The accumulated post-employment benefit obligation for medical costs	☐	☐	☐
IAS 19.120A(o)	For the disclosure, all other assumptions are held constant. For plans operating in a high inflation environment, the disclosure is the effect of a percentage increase or decrease in the assumed medical cost trend rate that is similar to one percent in a low inflation environment.			
	p. The amounts for the current annual period and previous four annual periods of:			
	▶ The present value of the defined benefit obligation, the fair value of the plan assets and the surplus or deficit in the plan	☐	☐	☐
	▶ The experience adjustments arising on:			

			Disclosure made		
			Yes	No	N/A
		A. The plan liabilities expressed as either an amount or a percentage of the plan liabilities at the end of the reporting period	☐	☐	☐
		B. The plan assets expressed as either an amount or a percentage of the plan assets at the end of the reporting period	☐	☐	☐
	IAS 19.120A (p), IFRS 1R.D10	If the entity is a first-time adopter, the entity may disclose the amounts required by item 172.(p). prospectively from the transition date (see item 29.).			
		q. The employer's best estimate of contributions expected to be paid to the plan during the annual period beginning after the reporting period.	☐	☐	☐
173	*IAS 19.122*	If the entity aggregates disclosures for a group of defined benefit plans, are such disclosures in the form of weighted averages or of relatively narrow ranges.	☐	☐	☐
174	*IAS 19.124*	Does the entity disclose the following, if required by items 343 – 344:			
		a. Related party transactions with post-employment benefit plans	☐	☐	☐
		b. Post-employment benefits for key management personnel	☐	☐	☐
175	*IAS 19.125 IAS 37.86*	If required by IAS 37, does the entity disclose information about contingent liabilities arising from post-employment benefit obligations.	☐	☐	☐
176	*IAS 19.116*	Does the entity offset an asset relating to one plan against a liability relating to another plan if and only if the entity:			
		a. Has a legally enforceable right to use a surplus in one plan to settle obligations under the other plan	☐	☐	☐
		And			
		b. Intends to either settle the obligations on a net basis, or realise the surplus in one plan and settle the obligation under the other plan simultaneously	☐	☐	☐
		Termination benefits			
177	*IAS 19.141*	If there is uncertainty about the number of employees who will accept an offer of termination benefits, a contingent liability exists. Does the entity disclose, as required by item 343., information about the contingent liability unless the possibility of an outflow in settlement is remote.	☐	☐	☐
178	*IAS 19.142*	Does the entity disclose the nature and amount of termination benefits.	☐	☐	☐
179	*IAS 19.143*	Does the entity disclose information about termination benefits for key management personnel, as required by item 343.	☐	☐	☐
		The limit on a defined benefit asset, minimum funding requirements and their interaction (IFRIC 14)			
180	*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 economic benefit available.	☐	☐	☐
	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 on the statement of financial position.			
		Equity			
	IAS 1.80	An entity without share capital, such as a partnership, discloses information equivalent to that required in item 181., 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.			
181	*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	☐	☐	☐
		b. The number of shares issued and fully paid, and issued but not fully paid	☐	☐	☐
		c. Par value per share, or that the shares have no par value	☐	☐	☐
		d. A reconciliation of the shares outstanding at the beginning and at the end of the period	☐	☐	☐
		e. The rights, preferences and restrictions attaching to that class including restrictions on the distribution of dividends and the repayment of capital	☐	☐	☐
	IAS 32.34 IAS 24.17	f. Shares in the entity held by the entity or by its subsidiaries or associates ('treasury shares')	☐	☐	☐
		g. Shares reserved for issue under options and contracts for the sale of shares, including terms and amounts	☐	☐	☐
182	*IAS 1.79*	Does the entity disclose the nature and purpose of each reserve within equity	☐	☐	☐

			Disclosure made		
			Yes	No	N/A
183	*IAS 32.34* *IAS 24.17*	Does the entity provide disclosures in accordance with IAS 24, if the entity reacquires its own shares from related parties	☐	☐	☐

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 that 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 that can impose various types of prohibitions on the redemption of members' shares.

			Yes	No	N/A
184	*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 the amount, timing and reason for the transfer	☐	☐	☐

Events after the reporting period

			Yes	No	N/A
185	*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	☐	☐	☐
186	*IAS 10.21* *IAS 10.22*	If non-adjusting events after the reporting period are material, and thus non-disclosure could influence the economic decisions of users taken on the basis of the financial statements, does the entity disclose the following for each material category of non-adjusting event after the reporting period (IAS 10.22 provides examples of such events):			
		a. The nature of the event	☐	☐	☐
		b. An estimate of its financial effect, or a statement that such an estimate cannot be made	☐	☐	☐

Financial guarantee contracts

IAS 39.9

> 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.

			Yes	No	N/A
187	*IAS 1.117*	Does the entity disclose its accounting policy for financial guarantee contracts	☐	☐	☐

Financial instruments

> Items 188. – 242. set out the disclosure requirements if the entity DOES NOT adopt IFRS 9 *Financial Instruments*. If the entity adopts IFRS 9 (issued in 2009), i.e., for financial assets only, refer to items 428. – 475. If the entity adopts IFRS 9 (issued in 2010), i.e., for financial assets and financial liabilities, refer to items 481. – 530.

Classes of financial instruments and level of disclosure

			Yes	No	N/A
188	*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	☐	☐	☐
		b. Provide sufficient information to permit reconciliation to the relevant items presented in the statement of financial position	☐	☐	☐

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 IAS 39.
>
> In determining classes of financial instruments, an entity:
>
> a. Distinguishes between instruments measured at amortised cost from those measured at fair value
>
> b. Treats those financial instruments as a separate class or classes 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 strike a balance between overburdening financial statements with excessive detail that may not assist users of financial statements 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.

			Disclosure made Yes	No	N/A
		Significance of financial instruments for financial position and performance			
189	*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	☐	☐	☐
		Statement of financial position - categories of financial assets and financial liabilities			
190	*IFRS 7.8* *IAS 39.9*	Does the entity disclose the carrying amounts of each of the following categories, as defined in IAS 39.9:			
		a. Financial assets at fair value through profit or loss, showing separately:			
		▶ Those designated as such upon initial recognition	☐	☐	☐
		▶ Those classified as held for trading	☐	☐	☐
		b. Held-to-maturity investments	☐	☐	☐
		c. Loans and receivables	☐	☐	☐
		d. Available-for-sale financial assets	☐	☐	☐
		e. Financial liabilities at fair value through profit or loss, showing separately:			
		▶ Those designated as such upon initial recognition	☐	☐	☐
		▶ Those classified as held for trading	☐	☐	☐
		f. Financial liabilities measured at amortised cost	☐	☐	☐
		Financial assets or financial liabilities at fair value through profit or loss			
191	*IFRS 7.9* *IFRS 7.36(a)*	If the entity designated a loan or receivable (or a group of loans or receivables) at fair value through profit or loss, does it disclose:			
		a. The maximum exposure to credit risk of the loan or receivable (or group of loans or receivables) at the end of the reporting period	☐	☐	☐
		b. The amount by which any related credit derivatives or similar instruments mitigate that maximum exposure to credit risk	☐	☐	☐
		c. The change, during the period and cumulatively, in the fair value of the loan or receivable (or group of loans or receivables) 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	☐	☐	☐
		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	☐	☐	☐
	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 period and cumulatively since the loan or receivable was designated	☐	☐	☐
192	*IFRS 7.10* *IAS 39.9*	If the entity has designated a financial liability as at fair value through profit or loss in accordance with IAS 39.9, does it disclose:			
		a. The change, during the reporting period and cumulatively, in the fair value of the financial liability that is attributable to changes in the credit risk of that liability determined either:			
	IFRS 7.B4	▶ As the change in its fair value that is not attributable to changes in market conditions that give rise to market risk	☐	☐	☐
		Or			
		▶ Using an alternate method that the entity believes more faithfully represents the change in its fair value that is attributable to changes in the credit risk of the liability	☐	☐	☐
	IFRS 7.10	Changes in market conditions that give rise to market risk include changes in a benchmark interest rate, price of another entity's financial instrument, commodity price, foreign exchange rate or an index of prices or rates. For contracts that include a unit-linking feature, changes in market conditions include changes in the performance of the related internal or external investment fund.			
		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	☐	☐	☐
193	*IFRS 7.11*	Does the entity disclose:			

			Disclosure made		
			Yes	No	N/A
		a. The methods used to comply with the requirements in items 191(c). and 192(a).	☐	☐	☐
		b. If the entity believes that the disclosure it has given to comply with the requirements in items 191(c). and 192(a). does not faithfully represent the change in the fair value of the financial asset or financial liability attributable to changes in the credit risk:			
		▶ The reasons for reaching this conclusion	☐	☐	☐
		And			
		▶ The factors the entity believes are relevant	☐	☐	☐
		Reclassification			
194	*IFRS 7.12* *IAS 39.51*	If the entity has reclassified a financial asset as one measured: a. At cost or amortised cost, rather than at fair value Or b. At fair value, rather than at cost or amortised cost Does it disclose the amount reclassified into and out of each category and the reason for that reclassification	☐	☐	☐
195	*IFRS 7.12A* *IAS 39.50B* *IAS 39.50D* *IAS 39.50E*	If the entity reclassifies a financial asset out of the fair value through profit or loss category OR out of the available-for-sale category, does it disclose:			
		a. The amount reclassified into and out of each category	☐	☐	☐
		b. For each reporting period until derecognition, the carrying amounts and fair values of all financial assets that the entity reclassified in the current and previous reporting periods	☐	☐	☐
		c. If a financial asset is reclassified out of fair value through profit or loss due to rare circumstances, the rare situation and the facts and circumstances indicating that the situation was rare	☐	☐	☐
		d. For the reporting period when the financial asset was reclassified, the fair value gain or loss on the financial asset recognised in profit or loss or other comprehensive income in that reporting period and in the previous reporting period	☐	☐	☐
		e. For each reporting period following the reclassification (including the reporting period in which the financial asset was reclassified) until derecognition of the financial asset, the fair value gain or loss that the entity would have recognised in profit or loss or other comprehensive income if the financial asset had not been reclassified, and the gain, loss, income and expense recognised in profit or loss	☐	☐	☐
		f. The effective interest rate and estimated amounts of cash flows the entity expects to recover, as at the date of reclassification of the financial asset	☐	☐	☐
	IAS 39.50B	The entity may reclassify a financial asset to which IAS 39.50(c) applies (except a financial asset as described in IAS 39.50D) out of the fair value through profit or loss category only in rare circumstances.			
	IAS 39.50D	The entity may reclassify a financial asset to which IAS 39.50(c) applies that would have met the definition of loans and receivables (if the financial asset had not been required to be classified as held for trading at initial recognition) out of the fair value through profit or loss category if the entity has the intention and ability to hold the financial asset for the foreseeable future or until maturity.			
	IAS 39.50E	The entity may reclassify a financial asset classified as available-for-sale that would have met the definition of loans and receivables (if it had not been designated as available-for-sale) out of the available-for-sale category to the loans and receivables category if the entity has the intention and ability to hold the financial asset for the foreseeable future or until maturity.			
		Derecognition			
		Item 196. sets out the disclosure requirements if the entity DOES NOT adopt the Amendments to IFRS 7 *Disclosures — Transfers of Financial Assets*.			
196	*IFRS 7.13* *IAS 39.15*	If the entity transferred financial assets in such a way that part or all of the financial assets do not qualify for derecognition, does the entity disclose for each class of such financial assets:			
		a. The nature of the assets	☐	☐	☐
		b. The nature of the risks and rewards of ownership to which the entity remains exposed	☐	☐	☐
		c. If the entity continues to recognise all of the assets, the carrying amounts of the assets and of the associated liabilities	☐	☐	☐
		d. If the entity continues to recognise the assets to the extent of its continuing involvement:			
		▶ The total carrying amount of the original assets	☐	☐	☐

				Disclosure made Yes	No	N/A
			▶ The amount of the assets that the entity continues to recognise	☐	☐	☐
			▶ The carrying amount of the associated liabilities	☐	☐	☐
			Items 197. – 203. set out the disclosure requirements if an entity adopts the Amendments to IFRS 7 *Disclosures — Transfers of Financial Assets*.			
New	197	*IFRS 7.44M*	If an entity adopts the Amendments to IFRS 7 *Disclosures — Transfers of Financial Assets*, for an annual period beginning before 1 July 2011, does the entity:			
			▶ Disclose that fact	☐	☐	☐
			▶ Provide the amended disclosures for all transactions from that earlier date	☐	☐	☐
		IFRS 7.44M	The Amendments to IFRS 7 *Disclosures — Transfers of Financial Assets*, issued in October 2010, deleted IFRS 7.13 and added IFRS 7.42A - 42H and IFRS 1.B29-B39. An entity applies those amendments for annual periods beginning on or after 1 July 2011. In the first year of application, an entity need not provide comparative disclosures required by the amendments for any period presented that begins before 1 July 2011. Early application is permitted. However, if the entity applies those amendments from an earlier date, it provides the amended disclosures for all transactions from that earlier date.			
			Transfers of financial assets			
New	198	*IFRS 7 42A*	Does the entity present the disclosures required in items 199. - 203. in a single note in its financial statements	☐	☐	☐
New	199	*IFRS 7.42B*	Does the entity disclose information that enables users of its financial statements to:			
			a. Understand the relationship between transferred financial assets that are not derecognised in their entirety and the associated liabilities	☐	☐	☐
			b. Evaluate the nature of, and risks associated with, the entity's continuing involvement in derecognised financial assets	☐	☐	☐
		IFRS 7 42A	Items 199. – 203. 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. For these disclosure requirements, an entity transfers all or part of a financial asset (the transferred financial asset), only if it either: a. Transfers the contractual rights to receive the cash flows of that financial asset Or 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			
			Transferred financial assets that are not derecognised in their entirety			
New	200	*IFRS 7.42D* *IFRS 7.B32*	To meet the objectives in item 199(a), 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	☐	☐	☐
			b. The nature of the risks and rewards of ownership to which the entity remains exposed	☐	☐	☐
			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	☐	☐	☐
			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	☐	☐	☐
			▶ The fair value of the associated liabilities	☐	☐	☐
			▶ The net position	☐	☐	☐
			e. When the entity continues to recognise all of the transferred assets, the carrying amounts of the transferred assets and the associated liabilities	☐	☐	☐
		IAS 39.20(c)(ii) *IAS 39.30*	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	☐	☐	☐
			▶ The carrying amount of the assets that the entity continues to recognise	☐	☐	☐
			▶ The carrying amount of the associated liabilities	☐	☐	☐
			Transferred financial assets that are derecognised in their entirety			

				Disclosure made		
				Yes	No	N/A
New	201	*IFRS 7.42E*	To meet the objectives in item 199.(b), when the entity derecognises financial assets, but has continuing involvement in them, does the entity disclose for each type of continuing involvement at the reporting date:			
			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	☐	☐	☐
			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 amount disclosed is based on the conditions that exist at each reporting date.			
		IFRS 7.B34 *IFRS 7.B35* *IFRS 7.B36*	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	☐	☐	☐
			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). An entity uses its judgement to determine an appropriate number of time bands in preparing the maturity analysis. 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:			
			▶ 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:			
			A. A description of how the entity manages the risk inherent in its continuing involvement in the derecognised financial assets	☐	☐	☐
			B. 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)	☐	☐	☐
			C. A description of any triggers associated with obligations to provide financial support or to repurchase a transferred financial asset	☐	☐	☐
		IFRS 7.42F	An entity may aggregate the information required by item 201. 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.			
New	202	*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:	☐	☐	☐
			▶ 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	☐	☐	☐
			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)	☐	☐	☐
			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):			

				Disclosure made Yes	No	N/A
			▶ When the greatest transfer activity took place within that reporting period (for example, the last five days before the end of the reporting period)	☐	☐	☐
			▶ 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.	☐	☐	☐
			Supplementary information			
New	203	*IFRS 7.42H* *IFRS 7.B39*	Does the entity disclose any additional information necessary to meet the disclosure objectives in item 199.	☐	☐	☐
		IFRS 7.42C *IFRS 7.B29* *IFRS 7.B30* *IFRS 7.B31*	For items 201. - 203., 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. However, the following do not constitute continuing involvement: 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 IAS 39.19(a)–(c) are met			
		IFRS 7.B33	Items 201. - 203. require qualitative and quantitative disclosures for each type of continuing involvement in derecognised financial assets. An entity aggregates its continuing involvement into categories that are representative of the entity's exposure to risks. For example, by type of financial instrument (for example, guarantees or call options) or by type of transfer (for example, factoring of receivables, securitisations and secured lending).			
			Collateral			
	204	*IFRS 7.14* *IAS 39.37*	Does the entity disclose:			
			a. The carrying amount of financial assets pledged as collateral for liabilities or contingent liabilities, including amounts reclassified in accordance with IAS 39.37	☐	☐	☐
			b. The terms and conditions relating to the pledge	☐	☐	☐
		IAS 39.37	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 instruments or repurchase receivable) separately from other assets.			
	205	*IFRS 7.15*	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:			
			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	☐	☐	☐
			Allowance account for credit losses			
	206	*IFRS 7.16*	If financial assets are impaired by credit losses and the entity records the impairment in a separate account (for example, an allowance account or similar account used to record a collective impairment of assets) rather than directly reducing the carrying amount of the asset, does the entity disclose a reconciliation of changes in that account during the period for each class of financial assets.	☐	☐	☐
			Compound financial instruments with multiple embedded derivatives			
	207	*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.	☐	☐	☐
			Defaults and breaches			
	208	*IFRS 7.18*	For loans payable recognised at the end of the reporting period, does the entity disclose:			

			Disclosure made		
			Yes	No	N/A
		a. Details of any defaults during the period of principal, interest, sinking fund, or redemption terms of those loans payable	☐	☐	☐
		b. The carrying amount of the loans payable in default at the end of the reporting period	☐	☐	☐
		c. Whether the default was remedied, or the terms of the loans payable were renegotiated, before the financial statements were authorised for issue	☐	☐	☐
209	*IFRS 7.19*	If, during the reporting period, there are breaches of loan agreement terms other than those described in item 208., does the entity disclose the same information as required by item 208. 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).	☐	☐	☐
		Statement of comprehensive income and equity			
		Items of income, expense, gains and losses			
210	*IFRS 7.20*	Does the entity disclose the following items of income, expense, gains or losses:			
		a. Net gains or net losses on:			
		▶ Financial assets or financial liabilities at fair value through profit or loss, showing separately:			
		A. Those on financial assets or financial liabilities designated as such upon initial recognition	☐	☐	☐
	IAS 39.9	B. Those on financial assets or financial liabilities that are classified as held for trading in accordance with IAS 39	☐	☐	☐
		▶ Available-for-sale financial assets, showing separately:			
		A. The gain or loss recognised in other comprehensive income during the reporting period	☐	☐	☐
		B. The amount reclassified from equity to profit or loss as a reclassification adjustment for the reporting period	☐	☐	☐
		▶ Held-to-maturity investments	☐	☐	☐
		▶ Loans and receivables	☐	☐	☐
		▶ Financial liabilities measured at amortised cost	☐	☐	☐
		b. Total interest income and total interest expense (calculated using the effective interest method) for financial assets or financial liabilities that are not at fair value through profit or loss	☐	☐	☐
	IFRS 4.35(d) *IFRS 7.20(b)*	For financial instruments that contain a discretionary participation feature, does the entity disclose the total interest expense recognised in profit or loss as required under IFRS 7.20(b) but does not need to calculate such interest expense using the effective interest method.			
		c. Fee income and expense (other than amounts included in determining the effective interest rate) arising from:			
		▶ Financial assets or financial liabilities that are not at fair value through profit or loss	☐	☐	☐
		▶ 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	☐	☐	☐
	IAS 39.AG93	d. Interest income on impaired financial assets accrued in accordance with of IAS 39.AG93	☐	☐	☐
		e. Any impairment loss for each class of financial asset	☐	☐	☐
		Other disclosures			
		Accounting policies			
211	*IFRS 7.21*	Does the entity disclose, in the summary of significant accounting policies, 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.	☐	☐	☐
212	*IFRS 7.B5*	Does the entity disclose for financial assets or financial liabilities designated as at fair value through profit or loss:			
		a. The nature of the financial assets or financial liabilities the entity designated as at fair value through profit or loss	☐	☐	☐
		b. The criteria for so designating such financial assets or financial liabilities on initial recognition	☐	☐	☐
	IAS 39.9 *IAS 39.11A* *IAS 39.12*	c. How the entity satisfied the conditions in IAS 39.9, IAS 39.11A or IAS 39.12 for such designation			

			Disclosure made Yes	No	N/A
	IAS 39.9B	▶ For instruments designated in accordance with the definition of a financial asset or financial liability at fair value through profit or loss in IAS 39.9(b)(i), that disclosure includes the circumstances underlying the measurement or recognition inconsistency that would otherwise arise.	☐	☐	☐
	IAS 39.9B	▶ For instruments designated in accordance with the definition of a financial asset or financial liability at fair value through profit or loss in IAS 39.9(b)(ii), that disclosure includes how designation at fair value through profit or loss is consistent with the entity's documented risk management or investment strategy	☐	☐	☐
213	*IFRS 7.B5*	Does the entity disclose:			
		a. The criteria for designating financial assets as available-for-sale	☐	☐	☐
	IAS 39.38	b. Whether regular way purchases and sales of financial assets are accounted for at trade date or at settlement date	☐	☐	☐
		c. If the entity uses an allowance to reduce the carrying amount of financial assets impaired by credit losses			
		▶ The criteria for determining when the carrying amount of impaired financial assets is reduced directly (or, in a reversal of a write-down, increased directly) and when the allowance account is used	☐	☐	☐
	IFRS 7.16	▶ The criteria for writing off amounts charged to the allowance account against the carrying amount of impaired financial assets	☐	☐	☐
	IFRS 7.20	d. 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	☐	☐	☐
	IFRS 7.20	e. The criteria the entity uses to determine that there is objective evidence that an impairment loss has occurred	☐	☐	☐
	IFRS 7.36	f. If the terms of financial assets that would otherwise be past due or impaired have been renegotiated, the accounting policy for financial assets that are the subject of renegotiated terms	☐	☐	☐
214	*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	☐	☐	☐
		Hedge accounting			
215	*IFRS 7.22* *IAS 39.86*	Does the entity disclose the following separately for each type of hedge in IAS 39 (that is, fair value hedges, cash flow hedges and hedges of a net investment in a foreign operations):			
		a. A description of each type of hedge	☐	☐	☐
		b. A description of the financial instruments designated as hedging instruments	☐	☐	☐
		c. Their fair values at the end of the reporting period	☐	☐	☐
		d. The nature of the risks being hedged	☐	☐	☐
216	*IFRS 7.23*	For cash flow hedges, does the entity disclose:			
		a. The periods when the cash flows are expected to occur and when they are expected to affect profit or loss	☐	☐	☐
		b. Any forecast transaction for which hedge accounting had previously been used but which is no longer expected to occur	☐	☐	☐
		c. The amount recognised in other comprehensive income during the reporting period	☐	☐	☐
		d. The amount that was reclassified from equity to profit or loss as a reclassification adjustment for the reporting period, showing the amount included in each line item in the statement of comprehensive income	☐	☐	☐
		e. The amount that was removed from equity during the reporting period and included in the initial cost or other carrying amount of a non-financial asset or non-financial liability whose acquisition or incurrence was a hedged highly probable forecast transaction	☐	☐	☐
217	*IFRS 7.24*	Does the entity disclose separately:			
		a. In fair value hedges, gains or losses:			
		▶ On the hedging instrument	☐	☐	☐
		▶ On the hedged item attributable to the hedged risk	☐	☐	☐
		b. The ineffectiveness recognised in profit or loss that arises from cash flow hedges	☐	☐	☐
		c. The ineffectiveness recognised in profit or loss that arises from hedges of net investment in foreign operations	☐	☐	☐

Fair value

			Disclosure made		
			Yes	No	N/A
	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 an investment in equity instruments that do not have a quoted price in an active market for an identical instrument (i.e., a Level 1 input), or derivatives linked to such equity instruments, that is measured at cost in accordance with IAS 39 because its fair value cannot be measured reliably Or c. For a contract containing a discretionary participation feature, if the fair values of that feature cannot be measured reliably.			
218	*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).	☐	☐	☐
219	*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.	☐	☐	☐
	IFRS 1.E3 *IFRS 7.44G*	First-time adopters are exempt from disclosing comparative information in items 222. — 223. and 235. (see item 32.).			
New 220		If an Entity early adopts IFRS 13, items 222. – 224. are not applicable and should apply the requirements of 585. – 588.	☐	☐	☐
221	*IFRS 7.27*	For each class of financial instrument, does the entity disclose:			
		a. The methods used in determining fair value	☐	☐	☐
		b. If a valuation technique is used to determine fair value, the assumptions applied in determining fair values of each class of financial assets or financial liabilities	☐	☐	☐
	IFRS 7.27	For example, the entity discloses the assumptions for prepayment rates, rates of estimated credit losses, interest rates and discount rates.			
		c. Any change in the valuation technique	☐	☐	☐
		d. The reasons for that change	☐	☐	☐
222	*IFRS 7.27A*	For the disclosures required by item 223., does the entity classify fair value measurements using a fair value hierarchy that reflects the significance of the inputs used in the measurements, according to the following levels:			
		a. Quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1)	☐	☐	☐
		b. Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices) (Level 2)	☐	☐	☐
		c. Inputs for the asset or liability that are not based on observable market data (unobservable inputs) (Level 3)	☐	☐	☐
	IFRS 7.27A	The entity determines the level in the fair value hierarchy based on the lowest level input that is significant to the fair value measurement in its entirety. The entity assesses the significance of an input against the fair value measurement in its entirety. If a fair value measurement uses observable inputs that require significant adjustment based on unobservable inputs, that measurement is a Level 3 measurement. Assessing the significance of a particular input to the fair value measurement in its entirety requires judgement, considering factors specific to the asset or liability.			
223	*IFRS 7.27B*	For fair value measurements recognised in the statement of financial position, does the entity disclose for each class of financial instruments in a tabular format unless another format is more appropriate:			
		a. The level in the fair value hierarchy into which the fair value measurements are categorised in their entirety, segregating fair value measurements based on the levels defined in item 222.	☐	☐	☐
		b. Any significant transfers between (into and out of) Level 1 and Level 2 of the fair value hierarchy and the reasons for those transfers, presented separately	☐	☐	☐
	IFRS 7.27B	Significance is judged with respect to profit or loss, and total assets or total liabilities.			
		c. For fair value measurements in Level 3 of the fair value hierarchy, a reconciliation from the beginning balances to the ending balances, disclosing separately changes during the reporting period attributable to the following:			
		▶ Total gains or losses for the reporting period recognised in profit or loss and a description of where they are presented in the statement of comprehensive income or the separate income statement (if presented)	☐	☐	☐
		▶ Total gains or losses recognised in other comprehensive income	☐	☐	☐

				Disclosure made		
				Yes	No	N/A
			▶ Purchases, sales, issues and settlements (separately for each type of movement)	☐	☐	☐
			▶ Transfers into or out of Level 3 (for example, transfers attributable to changes in observable market data) and the reasons for those transfers, presented separately	☐	☐	☐
			d. The amount of total gains or losses for the reporting period in (c.) included in profit or loss that are attributable to gains or losses relating to those assets and liabilities held at the end of the reporting period and a description of where those gains or losses are presented in the statement of comprehensive income or the separate income statement (if presented)	☐	☐	☐
			e. For fair value measurements in Level 3, if changing one or more of the inputs to reasonably possible alternative assumptions changes fair value significantly, disclose:			
			▶ That fact	☐	☐	☐
			▶ The effect of those changes	☐	☐	☐
			▶ How the effect of a change to a reasonably possible alternative assumption was calculated	☐	☐	☐
		IFRS 7.27B(e)	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.			
	224	*IFRS 7.28*	If, at initial recognition, there is a difference between the transaction price and the single fair value amount at that date determined using a valuation technique that does not use data from observable markets, does the entity disclose (by class of financial instrument):			
		IAS 39.AG76A	a. Its accounting policy for recognising that difference in profit or loss to reflect a change in factors (including time) that market participants would take into account when pricing the asset or liability	☐	☐	☐
		IAS 39.AG76A	An entity subsequently measures a financial asset or financial liability and the subsequent recognition of gains and losses consistently with the requirements of IAS 39. The application of IAS 39.AG76 may result in no gain or loss being recognised on the initial recognition of a financial asset or financial liability. In such a case, IAS 39 requires that a gain or loss is recognised after initial recognition only to the extent that it arises from a change in a factor (including time) that market participants would take into account when pricing the asset or liability.			
			b. The aggregate difference yet to be recognised in profit or loss at the beginning and end of the reporting period and reconcile this difference	☐	☐	☐
New	225	*IFRS 13 D14 (c)*	c. If an entity early adopts IFRS 13, why the entity 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	☐	☐	☐
	226	*IFRS 7.30*	In the cases described in IFRS 7.29(b) and (c), does the entity 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 financial assets or financial liabilities and their fair value, including:			
			a. The fact that the entity does not disclose fair value for these instruments because their fair value cannot be measured reliably	☐	☐	☐
			b. A description of the financial instruments, their carrying amount and an explanation of why fair value cannot be measured reliably	☐	☐	☐
			c. The market for the instruments	☐	☐	☐
			d. Whether and how the entity intends to dispose of the financial instruments	☐	☐	☐
			e. If financial instruments whose fair value previously could not be reliably measured are derecognised:			
			▶ That fact	☐	☐	☐
			▶ Their carrying amount at the time of derecognition	☐	☐	☐
			▶ The amount of gain or loss recognised	☐	☐	☐
			Nature and extent of risk arising from financial instruments			
		IFRS 7.B6 *IFRS 7.32*	The disclosures required by items 227. – 238. 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. The disclosures are either given in the financial statements or incorporated by cross-reference in 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.			
	227	*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.	☐	☐	☐

			Disclosure made		
			Yes	No	N/A
		Qualitative disclosures			
228	*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	☐	☐	☐
		b. Its objectives, policies and processes for managing the risk and the methods used to measure the risk	☐	☐	☐
		c. Any changes in (a) or (b) from the previous period	☐	☐	☐
		Quantitative disclosures			
229	*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	☐	☐	☐
	IFRS 7.B7 *IAS 8.10*	If the entity uses several methods to manage a risk or an exposure, the entity discloses information using the method or methods that are most relevant and reliable. IAS 8.10 also discusses relevance and reliability.			
		b. The disclosures required by items 232. — 238. to the extent not provided in accordance with (a)	☐	☐	☐
		c. Concentrations of risk if not apparent from the disclosures made in accordance with (a) and (b)	☐	☐	☐
	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).			
230	*IFRS 7.B8*	For concentrations of risk, does the entity disclose:			
		a. How management determines concentrations	☐	☐	☐
		b. The shared characteristic that identifies each concentration (for example, counterparty, geographical area, currency and/or market)	☐	☐	☐
		c. The amount of the risk exposure associated with all financial instruments sharing that characteristic	☐	☐	☐
	IFRS 7.IG19	In accordance with IFRS 7.B8, disclosures 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.			
231	*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.	☐	☐	☐
	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.B9-B10	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: a. Any amounts offset in accordance with IAS 32 b. Any impairment losses recognised in accordance with IAS 39 Activities that give rise to credit risk and the associated maximum exposure to credit risk include, but are not limited to: 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 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 could have to pay if the guarantee is called on, which may be significantly greater than the amount recognised as a liability			

			Disclosure made		
			Yes	No	N/A
		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			
232	*IFRS 7.36* *IAS 32.42*	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 (for example, netting agreements that do not qualify for offset in accordance with IAS 32.42), if the carrying amount does not represent the maximum exposure to credit risk	☐	☐	☐
	IFRS 7.36 *IFRS 7.IG22*	b. A description of collateral held as security and of other credit enhancements, and their financial effect (for example, a quantification of the extent to which collateral and other credit enhancements mitigate credit risk) for 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)	☐	☐	☐
	IFRS 7.36 *IFRS 7.IG23-25*	c. The credit quality of financial assets that are neither past due nor impaired	☐	☐	☐
		Financial assets that are either past due or impaired			
233	*IFRS 7.37*	Does the entity disclose by class of financial asset:			
	IFRS 7.IG28	a. An analysis of the age of financial assets that are past due as at the end of the reporting period but not impaired	☐	☐	☐
	IFRS 7.IG29	b. An analysis of financial assets that are individually determined to be impaired as at the end of the reporting period, including the factors the entity considered in determining that they are impaired	☐	☐	☐
		Collateral and other credit enhancements obtained			
234	*IFRS 7.38*	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 (for example, guarantees), and such assets meet the recognition criteria in other IFRS, does the entity disclose for such assets held at the reporting date:			
		a. The nature and carrying amount of the assets obtained	☐	☐	☐
		b. If the assets are not readily convertible into cash, its policies for disposing of such assets or for using them in its operations	☐	☐	☐
		Liquidity risk			
235	*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	☐	☐	☐
	IFRS 7.B10A *IFRS 7.B11* *IFRS 7.B11A*	An entity discloses summary quantitative data about its exposure to liquidity risk on the basis of information provided internally to key management personnel. An entity explains how those data are determined.			
	IFRS 7.B11C *IFRS 7.B11D*	In preparing the maturity analyses, the entity uses its judgement to determine appropriate time bands, which are consistent with how the entity manages risk. In preparing the maturity analyses, the entity does not separate an embedded derivative from a hybrid (combined) financial instrument. 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. 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 it can be drawn down. For issued guarantee contracts, the maximum amount of the guarantee is allocated to the earliest period in which the guarantee could be called. The amounts in the maturity analysis are the contractual undiscounted cash flows. 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.			

		Disclosure made		
		Yes	No	N/A
	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: 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)	☐	☐	☐
IFRS 7.B11E *IFRS 7.B11F*	The entity discloses a maturity analysis of financial assets it holds for managing liquidity risk (for example, 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. Other factors that the entity considers in item 235(c). include, but are not limited to, whether the entity has the following: a. Committed borrowing facilities (for example, 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 e. Internal control processes and contingency plans for managing liquidity risk f. Instruments that include accelerated repayment terms (for example, upon the downgrade of the entity's credit rating) g. Instruments that could require the posting of collateral (for example, margin calls for derivatives) 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 Or i. Instruments that are subject to master netting agreements.			
IFRS 7.B10A	d. Unless the information is included in the contractual maturity analysis required by item 235(a) or (b), does the entity state that fact and provide quantitative information that enables users of its financial statements to evaluate the extent of this risk if the outflow of cash (or another financial asset) could either:			
	▶ Occur significantly earlier than indicated in the data	☐	☐	☐
	Or			
	▶ Be for significantly different amounts from those indicated in the data (for example, 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)	☐	☐	☐
	Market risk			
	Sensitivity analysis			
236 *IFRS 7.40*	Unless the entity complies with item 237., does the entity disclose:			
IFRS 7.IG33 *IFRS 7.IG34*	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	☐	☐	☐
	b. The methods and assumptions used in preparing the sensitivity analysis	☐	☐	☐
	c. Changes from the previous period in the methods and assumptions used and reasons for such changes	☐	☐	☐
IFRS 7.B17 - B21	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 about 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. For this purpose: 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 (that is, interest expense) for the current year if interest rates had varied by reasonably possible amounts			

			Disclosure made		
			Yes	No	N/A

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

In determining what a reasonably possible change in the relevant risk variable is, the entity considers the following:

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. 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

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.

237 *IFRS 7.41*

If the entity prepares a sensitivity analysis, such as a value-at-risk, that reflects interdependencies between risk variables (for example, interest rates and exchange rates) and uses it to manage financial risks, it may use that sensitivity analysis in place of the analysis in item 236. does the entity also explain:

a. The method used in preparing such a sensitivity analysis, and the main parameters and assumptions underlying the data ☐ ☐ ☐

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 ☐ ☐ ☐

IFRS 7.B23 -B24

Currency risk

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 the entity has significant exposure.

IFRS 7.B25 -B28

Other price risk

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.

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.

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 and impairments of available-for-sale financial assets are disclosed separately from the sensitivity of instruments classified as available-for-sale or investments in equity instruments whose changes in fair value are presented in other comprehensive income.

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.

Other market risk disclosures

238 *IFRS 7.42*

If the sensitivity analyses in items 236. and 237. are unrepresentative of a risk inherent in a financial instrument (for example, 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. ☐ ☐ ☐

IFRS 7.IG37-IG40

The entity discloses additional information if the sensitivity analysis is unrepresentative of a risk inherent in a financial instrument. For example, this can occur if:

a. A financial instrument contains terms and conditions whose effects are not apparent from the sensitivity analysis. For example, options that remain out of (or in) the money for the chosen change in the risk variable

IFRS 7.IG39

b. Financial assets are illiquid. For example, if there is a low volume of transactions in similar assets and the entity finds it difficult to find a counterparty

Or

			Disclosure made		
			Yes	No	N/A
	IFRS 7.IG40	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			
239	*IAS 1.80A*	If the entity reclassifies:			
		▶ A puttable financial instruments classified as an equity instrument			
		Or			
		▶ 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:			
		a. The amount reclassified into and out of each category (financial liabilities or equity)	☐	☐	☐
		b. The timing of the reclassification	☐	☐	☐
		c. The reason for the reclassification	☐	☐	☐
240	*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	☐	☐	☐
		d. Information about how the expected cash outflow on redemption or repurchase was determined	☐	☐	☐
241	*IAS 1.138*	If the entity is a limited life entity, does it disclose the length of its life	☐	☐	☐
		Extinguishing financial liabilities with equity instruments (IFRIC 19)			
242	*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 in the income statement or in the notes.	☐	☐	☐
	IFRIC 19.12 *IFRIC 19.13*	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.			
243	*IAS 21.52* *IAS 39.9*	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	☐	☐	☐
		b. Net exchange differences classified in a separate component of equity, and a reconciliation of the amount of such exchange differences at the beginning and end of the period	☐	☐	☐
244	*IAS 21.53*	If the presentation currency is different from the functional currency, does the entity disclose:			
		a. That fact	☐	☐	☐
		b. The functional currency	☐	☐	☐
		c. The reason for using a different presentation currency	☐	☐	☐
245	*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	☐	☐	☐
		b. The reason for the change in functional currency	☐	☐	☐
246	*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 IFRS only if they comply with all the requirements of each applicable IFRS, including the translation method set out in IAS 21.39 and IAS 21.42.	☐	☐	☐
247	*IAS 21.55* *IAS 21.57*	If 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:			

			Disclosure made Yes	No	N/A
		a. That the information is supplementary information to distinguish it from the information that complies with IFRS	☐	☐	☐
		b. The currency in which the supplementary information is displayed	☐	☐	☐
		c. The functional currency and the method of translation used to determine the supplementary information	☐	☐	☐

Fourth quarter information

248	*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	☐	☐	☐
		b. The amount of that change in estimate	☐	☐	☐

Goodwill

249	*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	☐	☐	☐
	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	☐	☐	☐
		c. Adjustments resulting from the subsequent recognition of deferred tax assets during the reporting period	☐	☐	☐
	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 period without having previously been included in a disposal group classified as held for sale	☐	☐	☐
		e. Impairment losses recognised during the reporting period in accordance with IAS 36	☐	☐	☐
		f. Net exchange differences arising during the reporting period in accordance with IAS 21	☐	☐	☐
		g. Any other changes in the carrying amount during the reporting period	☐	☐	☐
		h. The gross amount of goodwill and accumulated impairment losses at the end of the reporting period	☐	☐	☐
250	*IAS 36.133*	If the initial allocation of goodwill acquired in a business combination is incomplete at the end of the reporting period, and therefore, the entity does not allocate goodwill to a cash generating unit (group of units) at the reporting date, does the entity disclose:			
		a. The unallocated goodwill	☐	☐	☐
		b. The reasons why that amount remains unallocated	☐	☐	☐

Government grants

251	*IAS 20.39*	Does the entity disclose the following information on government grants:			
		a. The accounting policy for government grants	☐	☐	☐
		b. The methods of presentation in the financial statements	☐	☐	☐
		c. The nature and extent of government grants recognised in the financial statements	☐	☐	☐
		d. An indication of other forms of government assistance from which the entity has directly benefited	☐	☐	☐
		e. Any unfulfilled conditions and other contingencies attaching to government assistance that has been recognised	☐	☐	☐

Hyperinflation

252	*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	☐	☐	☐
		b. Whether the financial statements are based on a historical cost approach or a current cost approach	☐	☐	☐
		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	☐	☐	☐

			Disclosure made		
			Yes	No	N/A
253	*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)	☐	☐	☐
254	*IAS 1.117*	Does the entity disclose its accounting policy for its restatement approach	☐	☐	☐
		Impairment of assets			
255	*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	☐	☐	☐
		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	☐	☐	☐
		c. The amount of impairment losses on revalued assets recognised in other comprehensive income during the reporting period	☐	☐	☐
		d. The amount of reversals of impairment losses on revalued assets recognised in other comprehensive income during the reporting period	☐	☐	☐
256	*IAS 36.129* *IFRS 8.11*	If the entity reports segment information under IFRS 8, 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	☐	☐	☐
		b. The amount of reversals of impairment losses recognised in profit or loss and in other comprehensive income during the reporting period	☐	☐	☐
257	*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 and is material, does the entity disclose:			
		a. The events and circumstances that led to the recognition or reversal of the impairment loss	☐	☐	☐
		b. The amount of the impairment loss recognised or reversed	☐	☐	☐
		c. For an individual asset:			
		▶ The nature of the asset	☐	☐	☐
		▶ If the entity reports segment information under IFRS 8, the reportable segment to which the asset belongs	☐	☐	☐
		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)	☐	☐	☐
		▶ The impairment loss recognised or reversed by class of assets and by reportable segment if the entity reports segment information under IFRS 8	☐	☐	☐
		▶ If the aggregation of assets for identifying the cash-generating unit changed since the previous estimate of the cash-generating unit's recoverable amount, the entity discloses the current and former way of aggregating assets and the reasons for changing the way the cash-generating unit is identified	☐	☐	☐
		e. Whether the recoverable amount of the asset (cash-generating unit) is its fair value less costs to sell or its value in use	☐	☐	☐
		f. If recoverable amount is fair value less costs to sell, the basis used to determine fair value less costs to sell (such as whether fair value was determined by reference to an active market)	☐	☐	☐
		g. If recoverable amount is value in use, the discount rate(s) used in the current estimate and previous estimate of value in use	☐	☐	☐
258	*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 item 257.			
		a. The main classes of assets affected by impairment losses and the main classes of assets affected by reversals of impairment losses	☐	☐	☐
		b. The main events and circumstances that led to the recognition of these impairment losses and reversals of impairment losses	☐	☐	☐
259	*IAS 36.132*	Does the entity disclose the assumptions used to determine the recoverable amount of assets (cash-generating units) during the period	☐	☐	☐
260	*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:			

			Disclosure made Yes	No	N/A
		a. The carrying amount of goodwill allocated to the unit (group of units)	☐	☐	☐
		b. The carrying amount of intangible assets with indefinite useful lives allocated to the unit (group of units)	☐	☐	☐
		c. The recoverable amount of the unit (or group of units) and basis on which the unit's (group of units') recoverable amount has been determined (that is, value in use or fair value less costs of disposal)	☐	☐	☐
		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	☐	☐	☐
		▶ 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	☐	☐	☐
		▶ The period over which management has projected cash flows based on financial budgets/forecasts approved by management and, if 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	☐	☐	☐
		▶ The growth rate used to extrapolate cash flow projections beyond the period covered by the most recent budgets/forecasts	☐	☐	☐
		▶ 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	☐	☐	☐
		▶ The discount rate(s) applied to the cash flow projections	☐	☐	☐
		e. If the unit's (group of units') recoverable amount is based on fair value less costs of disposal, the valuation techniques 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), an entity shall disclose the following information:			
		▶ Each key assumption on which management based its determination of fair value less costs to sell	☐	☐	☐
		▶ 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	☐	☐	☐
New		If the entity has early adopted IFRS 13, the following two disclosures items are required:			
New		▶ The level of the fair value hierarchy (see IFRS 13) within which the fair value measurement is categorised in its entirety (without giving regard to the observability of 'costs of disposal')	☐	☐	☐
New		▶ If there has been a change in valuation technique, the change and the reason for making it	☐	☐	☐
		f. 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	☐	☐	☐
		▶ The value assigned to the key assumption	☐	☐	☐
		▶ 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	☐	☐	☐
261	*IAS 36.134(e)*	If the entity determines fair value less costs to sell using discounted cash flow projections, does it disclose:			
		a. The period over which management projected cash flows	☐	☐	☐
		b. The growth rate used to extrapolate cash flow projections	☐	☐	☐
		c. The discount rate(s) applied to the cash flow projections	☐	☐	☐
262	*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 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	☐	☐	☐

			Disclosure made		
			Yes	No	N/A
		b. The aggregate carrying amount of goodwill or intangible assets with indefinite useful lives allocated to those units (groups of units)	☐	☐	☐
263	*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	☐	☐	☐
		b. The aggregate carrying amount of goodwill allocated to those units (groups of units)	☐	☐	☐
		c. The aggregate carrying amount of intangible assets with indefinite useful lives allocated to those units (groups of units)	☐	☐	☐
		d. The key assumption(s)	☐	☐	☐
		e. 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	☐	☐	☐
		f. If a reasonably possible change in the key assumption(s) would cause the aggregate of the units' (groups of units') 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	☐	☐	☐
		▶ The value(s) assigned to the key assumption(s)	☐	☐	☐
		▶ 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	☐	☐	☐

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.			
264	*IAS 12.79* *IAS 12.80*	Does the entity disclose:			
		a. The current tax expense (income)	☐	☐	☐
		b. Any adjustments recognised in the period for current tax of prior periods	☐	☐	☐
		c. The deferred tax expense (income) relating to the origination and reversal of temporary differences	☐	☐	☐
		d. The deferred tax expense (income) relating to changes in tax rates or the imposition of new taxes	☐	☐	☐
		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	☐	☐	☐
		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	☐	☐	☐
		g. Deferred tax expense arising from the write-down, or reversal of a previous write-down, of a deferred tax asset	☐	☐	☐
		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	☐	☐	☐
265	*IAS 12.81*	Does the entity separately disclose the following information:			
		a. The aggregate current and deferred tax relating to items recognised outside of profit or loss:	☐	☐	☐
		b. 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	☐	☐	☐
		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	☐	☐	☐
		c. The changes in the applicable tax rate(s) compared to the previous accounting period	☐	☐	☐

			Disclosure made		
			Yes	No	N/A
		d. 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	☐	☐	☐
		▶ Expiry date, if any	☐	☐	☐
	IAS 12.39	e. The aggregate amount of temporary differences associated with investments in subsidiaries, branches and associates and interests in joint ventures, for which deferred tax liabilities have not been recognised	☐	☐	☐
		f. For each type of temporary difference and for each type of unused tax losses and unused tax credits:			
		▶ 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 the statement of comprehensive income if this is not apparent from the changes in the amounts recognised in the statement of financial position	☐	☐	☐
		g. For discontinued operations, the tax expense relating to:			
		▶ The gain or loss on discontinuance	☐	☐	☐
		▶ The profit or loss from the discontinuing operation for the period, together with the corresponding amounts for each prior period presented	☐	☐	☐
		h. 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	☐	☐	☐
266	*IAS 12.81*	Does the entity disclose:			
	IAS 12.67	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	☐	☐	☐
	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	☐	☐	☐
	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 to 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.			
	IAS 12.32A	If a deferred tax asset arises on a business combination from the initial recognition of goodwill (if the carrying amount of the goodwill is less than the tax base), it is only recognised as part of the accounting for a business combination to the extent that it is probable that taxable profit will be available against which the deductible temporary difference can be utilised.			
267	*IAS 12.87*	*Does the entity disclose the unrecognised deferred tax liabilities associated with investments in subsidiaries, branches and associates and interests in joint ventures, for which it has not recognised deferred tax liabilities, if this disclosure does not require undue cost or effort*	☐	☐	☐
268	*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	☐	☐	☐
		b. The nature of the evidence supporting its recognition	☐	☐	☐
269	*IAS 12.82A*	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 some other jurisdictions, income taxes may be refundable or payable if part or all of the net profit or retained earnings is paid out as a dividend to shareholders of the entity. In these circumstances, does the entity disclose:			
	IAS 12.87A	a. 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 facts that will affect the amount of the potential income tax consequences of dividends	☐	☐	☐
		b. The amounts of the potential income tax consequences determinable without undue cost or effort	☐	☐	☐
		c. Any potential income tax consequences that cannot be determined without undue cost or effort	☐	☐	☐

			Disclosure made		
			Yes	No	N/A
270	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	☐	☐	☐
		b. If applicable, does the entity disclose that there are additional potential income tax consequences that cannot be determined without undue cost or effort	☐	☐	☐
		c. Do the parent's separate financial statements, if any, disclose the potential income tax consequences relating to the parent's retained earnings	☐	☐	☐
271	*IAS 12.88, IAS 37.86*	Does the enterprise disclose any tax-related contingent liabilities and contingent assets in accordance with IAS 37	☐	☐	☐
	IAS 12.88	Contingent liabilities and contingent assets may arise, for example, from unresolved disputes with the taxation authorities.			
		Item 272. sets out the disclosure requirements if an entity adopts the Amendments to IAS 12 *Deferred Tax: Recovery of Underlying Assets*.			
New 272	*IAS 12.98*	If an entity adopts The Amendments to IAS 12 *Deferred Tax: Recovery of Underlying Assets* for annual periods beginning before 1 January 2012, does the entity disclose that fact	☐	☐	☐
		The Amendments to IAS 12 *Deferred Tax: Recovery of Underlying Assets*, issued in December 2010, renumbered IAS 12.52 as IAS 12.51A; amended IAS 12.10, IAS 12.51B, IAS 12.51C and the examples following IAS 12.51A and IAS 12.51C, and added paragraphs IAS 12.51D, IAS 12.51E and IAS 12.99. The Amendments to IAS 12 D*eferred Tax: Recovery of Underlying Assets*, superseded SIC Interpretation 21 *Income Taxes - Recovery of Revalued Non-Depreciable Assets*. An entity applies those amendments or annual periods beginning on or after 1 January 2012. Early application is permitted.			

Intangible assets

			Yes	No	N/A
273	*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	☐	☐	☐
		b. The amortisation methods used for intangible assets with finite useful lives	☐	☐	☐
		c. The gross carrying amount and the accumulated amortisation (aggregated with accumulated impairment losses):			
		▶ At the beginning of the reporting period	☐	☐	☐
		▶ At the end of the reporting period	☐	☐	☐
		d. The line item(s) of the statement of comprehensive income in which any amortisation of intangible assets is included	☐	☐	☐
		e. A reconciliation of the carrying amount at the beginning and end of the reporting period, showing:			
		▶ Additions indicating separately those from internal development, those acquired separately, and those acquired through business combinations	☐	☐	☐
	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	☐	☐	☐
	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	☐	☐	☐
	IAS 36.126	▶ Impairment losses recognised in profit or loss during the reporting period under IAS 36, if any	☐	☐	☐
	IAS 36.126	▶ Impairment losses reversed in profit or loss during the reporting period under IAS 36, if any	☐	☐	☐
		▶ Any amortisation recognised during the reporting period	☐	☐	☐
		▶ 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	☐	☐	☐
		▶ Other changes in the carrying amount during the reporting period	☐	☐	☐

			Disclosure made		
			Yes	No	N/A
274	*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	☐	☐	☐
		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	☐	☐	☐
		c. For any individual intangible asset that is material to the entity's financial statements:			
		▶ A description of that intangible asset	☐	☐	☐
		▶ The carrying amount	☐	☐	☐
		▶ Remaining amortisation period	☐	☐	☐
		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	☐	☐	☐
		▶ Their carrying amount	☐	☐	☐
		▶ Whether they are measured after recognition under the cost model or the revaluation model	☐	☐	☐
		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	☐	☐	☐
		f. The amount of contractual commitments for the acquisition of intangible assets	☐	☐	☐
		Revalued intangible assets			
275	*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	☐	☐	☐
		▶ The carrying amount of revalued intangible assets	☐	☐	☐
	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	☐	☐	☐
		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	☐	☐	☐
		c. The method and significant assumptions applied in estimating the assets' fair values (in case of early adoption of IFRS 13 this disclosure should be replaced by items 585. – 588.)	☐	☐	☐
		Research and development			
276	*IAS 38.126*	Does the entity disclose the aggregate amount of research and development expenditure recognised as an expense during the reporting period	☐	☐	☐
		Other information			
277	*IAS 38.128*	*Does the entity disclose :*			
		a. Any fully amortised intangible asset that is still in use	☐	☐	☐
		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	☐	☐	☐

Interests in joint ventures

			Yes	No	N/A
New	*IFRS 11.C* *IFRS 12.c*	Disclosures in items 278.-283. below are related to joint ventures under IAS 31. If an entity has early adopted IFRS 11 and, consequently, IFRS 10, IFRS 12 and IAS 27 and 28 modified in 2011, disclosure requirements are included in items 531.-580. below.			
	IAS 31.1	Investments in joint ventures that are held by venture capital organisations, mutual funds, unit trusts, and similar entities including investment-linked insurance funds that, upon initial recognition, are designated as at fair value through profit or loss or are classified as held for trading are not within the scope of IAS 31, but accounted for under IAS 39 or IFRS 9, as appropriate. However, the entity holding such investment discloses the information required by items 280.-282.			
278	*IAS 31.42* *IFRS 5.6*	Does the entity classify its interests in jointly controlled entities as 'held for sale' and account for it in accordance with IFRS 5 if:			
		a. Its carrying amount will be recovered principally through a sale transaction rather than through continuing use	☐	☐	☐
		And			
		b. It is available for immediate sale in its present condition and its sale is 'highly probable'	☐	☐	☐

			Disclosure made		
			Yes	No	N/A
279	*IAS 31.54*	Does the entity (venturer) disclose the aggregate amount of the following contingent liabilities, unless the probability of loss is remote, separately from the amount of other contingent liabilities:			
		a. Any contingent liabilities that the venturer has incurred in relation to its interests in joint ventures and its share in each of the contingent liabilities that have been incurred jointly with other venturers	☐	☐	☐
		b. Its share of the contingent liabilities of the joint ventures themselves for which it is contingently liable	☐	☐	☐
		c. Those contingent liabilities that arise because the venturer is contingently liable for the liabilities of the other venturers of a joint venture	☐	☐	☐
280	*IAS 31.55*	Does the entity (venturer) disclose the aggregate amount of the following commitments for its interests in joint ventures separately from other commitments:			
		a. Any capital commitments of the venturer in relation to its interests in joint ventures and its share in the capital commitments that have been incurred jointly with other venturers	☐	☐	☐
		b. Its share of the capital commitments of the joint ventures themselves	☐	☐	☐
281	*IAS 31.56*	Does the entity (venturer) disclose:			
		a. A listing of interests in significant joint ventures	☐	☐	☐
		b. The interests in significant joint ventures	☐	☐	☐
		c. The proportion of ownership interest held in jointly controlled entities	☐	☐	☐
282	*IAS 31.56*	If the entity (venturer) recognises its interests in jointly controlled entities using the line-by-line reporting format for proportionate consolidation or the equity method, does it disclose the aggregate amounts related to its interests in joint ventures of each of:			
		a. Current assets	☐	☐	☐
		b. Long-term assets	☐	☐	☐
		c. Current liabilities	☐	☐	☐
		d. Long-term liabilities	☐	☐	☐
		e. Income	☐	☐	☐
		f. Expenses	☐	☐	☐
283	*IAS 31.57*	Does the entity (venturer) disclose the method it uses to recognise its interests in jointly controlled entities	☐	☐	☐

Inventories

284	*IAS 2.36*	Does the entity disclose:			
		a. The accounting policies for measuring inventories, including the cost formula used	☐	☐	☐
		b. The total carrying amount of inventories and the carrying amount in classifications appropriate to the entity	☐	☐	☐
	IAS 2.37	Common classifications of inventories are merchandise, production supplies, materials, work in progress and finished goods. A service provider may describe inventories as work in progress.			
		c. The carrying amount of inventories carried at fair value less costs to sell	☐	☐	☐
		d. The amount of inventories recognised as an expense during the period	☐	☐	☐
		e. The amount of any write-down of inventories recognised as an expense in the period	☐	☐	☐
		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	☐	☐	☐
		g. The circumstances or events that led to the reversal of a write-down of inventories	☐	☐	☐
		h. The carrying amount of inventories pledged as security for liabilities	☐	☐	☐

Investment property

	IAS 40.74	The disclosures set out in items 285.-289. apply in addition to those in IAS 17. Under IAS 17, an owner of an investment property provides lessor's disclosures about leases into which it has entered. Under IAS 17, an entity that holds an investment property under a finance or an operating lease provides lessee's disclosures for finance leases and lessor's disclosures for any operating leases into which it has entered.			

Fair value model and cost model

285	*IAS 40.75*	Does the entity disclose:			
		a. Whether it applies the fair value model or the cost model	☐	☐	☐

			Disclosure made		
			Yes	No	N/A
		b. If it applies the fair value model, whether, and in what circumstances, property interests held under operating leases are classified and accounted for as investment property	☐	☐	☐
		c. 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	☐	☐	☐
		d. The methods and significant assumptions applied in determining the fair value of investment property (If IFRS 13 is early adopted this disclosure will be replaced for those indicated in items 585.-588.)	☐	☐	☐
		e. A statement of whether fair value is supported by market evidence or is more heavily based on other factors (which the entity discloses) because of the nature of the property and lack of comparable market data	☐	☐	☐
		f. 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	☐	☐	☐
		g. If there is no valuation by an independent valuer as described in (f), that fact	☐	☐	☐
		h. The amounts included in the profit or loss for:			
		▶ Rental income from investment property	☐	☐	☐
		▶ Direct operating expenses (including repairs and maintenance) arising from investment property that generated rental income during the period	☐	☐	☐
		▶ Direct operating expenses (including repairs and maintenance) arising from investment property that do not generate rental income during the period	☐	☐	☐
	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	☐	☐	☐
		i. The existence and amounts of restrictions on the realisability of investment property or the remittance of income and proceeds of disposal	☐	☐	☐
		j. The contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements	☐	☐	☐
		Fair value model			
286	*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	☐	☐	☐
		b. Additions resulting from acquisitions through business combinations	☐	☐	☐
	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	☐	☐	☐
		d. Net gains or losses from fair value adjustments	☐	☐	☐
		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	☐	☐	☐
		f. Transfers to and from inventories and owner-occupied property	☐	☐	☐
		g. Other changes	☐	☐	☐
287	*IAS 40.77*	If the entity adjusts a valuation obtained for an investment property significantly for 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 unrecognised lease obligations that have been added back	☐	☐	☐
		b. Any other significant adjustments	☐	☐	☐
288	*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, does the entity disclose:			
		a. A reconciliation – relating to that investment property separately – of the carrying amount at the beginning and end of the period	☐	☐	☐
		b. A description of the investment property	☐	☐	☐
		c. An explanation of why fair value cannot be measured reliably	☐	☐	☐

			Disclosure made Yes	No	N/A
		d. If possible, the range of estimates within which fair value is highly likely to lie	☐	☐	☐
		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	☐	☐	☐
		▶ The carrying amount of that investment property at the time of sale	☐	☐	☐
		▶ The amount of gain or loss recognised	☐	☐	☐
		Cost model			
289	*IAS 40.79*	If the entity applies the cost model, does it disclose:			
		a. The depreciation methods used	☐	☐	☐
		b. The useful lives or the depreciation rates used	☐	☐	☐
		c. The gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period	☐	☐	☐
		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	☐	☐	☐
		▶ Additions resulting from acquisitions through business combinations	☐	☐	☐
	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	☐	☐	☐
		▶ Depreciation	☐	☐	☐
	IAS 36.126	▶ The amount of impairment losses recognised, and the amount of impairment losses reversed, during the period in accordance with IAS 36	☐	☐	☐
		▶ 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	☐	☐	☐
		▶ Transfers to and from inventories and owner-occupied property	☐	☐	☐
		▶ Other changes	☐	☐	☐
		e. The fair value of investment property	☐	☐	☐
	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	☐	☐	☐
		▶ An explanation of why fair value cannot be measured reliably	☐	☐	☐
		▶ If possible, the range of estimates within which fair value is highly likely to lie	☐	☐	☐
	IAS 40.83	IAS 8 applies to any change in accounting policies when the entity first applies IAS 40 and chooses to use the cost model. The effect of the change in accounting policies includes the reclassification of any amount held in revaluation surplus for investment property.			

Investments in associates

			Yes	No	N/A
New	*IFRS 12.C*	Disclosures in items 290.-297. below are related to associates under IAS 28. If an entity has early adopted IFRS 12 and, consequently, IFRS 10, IFRS 11 and IAS 27 and 28 modified in 2011, disclosure requirements are included in items 531.-580. below.			
	IAS 28.41C	Investments held in associates that are held by (a) venture capital organisations; or (b) mutual funds, unit trusts and similar entities including investment-linked insurance funds are not within the scope of IAS 28, but rather are accounted for under IAS 39 or IFRS 9 (issued in 2009) or IFRS 9 (issued in 2010), as appropriate. However, the entity holding such investment must disclose the information required by item 291(f).			
290	*IAS 28.14* *IFRS 5.6*	Does the entity classify the investment in associate as ‘held for sale' and account for it in accordance with IFRS 5 if:			
		a. Its carrying amount will be recovered principally through a sale transaction rather than through continuing use	☐	☐	☐
		And			
		b. It is available for immediate sale in its present condition and its sale is ‘highly probable'	☐	☐	☐
291	*IAS 28.37*	Does the entity disclose the following:			
		a. The fair value of investments in associates for which there are published price quotations	☐	☐	☐

			Disclosure made		
			Yes	No	N/A
		b. Summarised financial information of associates, including the aggregated amounts of assets, liabilities, revenues and profit or loss	☐	☐	☐
		c. The reasons why the investor has significant influence if it holds directly, or indirectly through subsidiaries less than 20% of the voting or potential voting power of the investee	☐	☐	☐
		d. The reasons why the investor does not have significant influence if it holds directly, or indirectly through subsidiaries, 20% or more of the voting or potential voting power of the investee	☐	☐	☐
		e. The end of the reporting period of the financial statements of an associate, if such financial statements are used in applying the equity method and are as of a date or for a period that is different from that of the investor, and the reason for using a different reporting date or different period	☐	☐	☐
		f. The nature and extent of any significant restrictions (for example, items resulting from borrowing arrangements or regulatory requirements) on the ability of associates to transfer funds to the investor in the form of cash dividends, repayment of loans or advances	☐	☐	☐
		g. The unrecognised share of losses of an associate, both for the period and cumulatively, if an investor has discontinued recognition of its share of losses of an associate	☐	☐	☐
	IAS 28.13	h. The fact that an associate is not accounted for using the equity method in accordance with IAS 28.13	☐	☐	☐
		i. Summarised financial information of associates, either individually or in groups, which are not accounted for using the equity method, including the amounts of total assets, total liabilities, revenues and profit or loss	☐	☐	☐
292	*IAS 28.38*	Are investments in associates accounted for using the equity method:			
		a. Classified as non-current assets	☐	☐	☐
		b. Disclosed as a separate item in the statement of financial position	☐	☐	☐
293	*IAS 28.38*	Does the entity disclose its share of profit or loss of associates accounted for using the equity method as a separate item in the statement of comprehensive income	☐	☐	☐
294	*IAS 28.38*	Does the entity separately disclose its share of any discontinued operations of such associates accounted for using the equity method	☐	☐	☐
295	*IAS 28.39*	Does the investor disclose its share of changes recognised in other comprehensive income by the associate in the entity's statement of other comprehensive income	☐	☐	☐
296	*IAS 28.40* *IAS 37.86*	Does the entity, in accordance with IAS 37, disclose:			
		a. Its share of the contingent liabilities of an associate incurred jointly with other investors	☐	☐	☐
		b. Those contingent liabilities that arise because the investor is severally liable for all or part of the liabilities of the associate	☐	☐	☐
297	*IAS 28.1*	Investments in associates that are held by (a) venture capital organisations; or (b) mutual funds, unit trusts, and similar entities including investment-linked insurance funds that are accounted for in accordance with IAS 39, does the entity holding such investments disclose the information required by item 291(f).	☐	☐	☐

Lease disclosures by lessees

Finance leases

IAS 17.32

The requirements on disclosure under the following IFRS also apply to assets acquired under finance leases:

a. IAS 16 - *Property, Plant and Equipment*

b. IAS 36 - *Impairment of Assets*

c. IAS 38 - *Intangible Assets*

d. IAS 40 - *Investment Property*

e. IAS 41 - *Agriculture*

			Yes	No	N/A
298	*IAS 17.31*	Does the entity disclose the following information for finance leases (in which it is the lessee):			
		a. For each class of asset, the net carrying amount at the end of the reporting period	☐	☐	☐
		b. A reconciliation between total minimum lease payments at the end of the reporting period and their present value	☐	☐	☐
		c. The future minimum lease payments at the end of the reporting period and their present value for each of the following periods:			
		▶ Not later than one year	☐	☐	☐
		▶ Later than one year and not later than five years	☐	☐	☐

			Disclosure made		
			Yes	No	N/A
		▶ Later than five years	☐	☐	☐
		d. The contingent rents recognised as an expense in the period	☐	☐	☐
		e. The future minimum sublease payments expected to be received under non-cancellable subleases at the end of the reporting period	☐	☐	☐
		f. The lessee's material leasing arrangements including, but not limited to, the following:			
		▶ The basis on which contingent rent payable is determined	☐	☐	☐
		▶ The existence and terms of renewal or purchase options and escalation clauses	☐	☐	☐
		▶ Restrictions imposed by lease arrangements, such as those concerning dividends, additional debt and further leasing	☐	☐	☐
		Operating leases			
	IAS 17.35	The presentation requirements under IAS 32 and disclosure requirements of IFRS 7 also apply to operating leases.			
299	*IAS 17.35*	Does the entity disclose the following information for operating leases (in which it is the lessee):			
		a. The future minimum lease payments under non-cancellable operating leases for each of the following periods:			
		▶ Not later than one year	☐	☐	☐
		▶ Later than one year and not later than five years	☐	☐	☐
		▶ Later than five years	☐	☐	☐
		b. The future minimum sublease payments expected to be received under non-cancellable subleases at the end of the reporting period	☐	☐	☐
		c. The lease and sublease payments recognised as an expense in the period, with separate amounts for:			
		▶ Minimum lease payments	☐	☐	☐
		▶ Contingent rents	☐	☐	☐
		▶ Sublease payments	☐	☐	☐
		d. The lessee's material leasing arrangements including, but not limited to, the following:			
		▶ The basis on which contingent rent payable is determined	☐	☐	☐
		▶ The existence and terms of renewal or purchase options and escalation clauses	☐	☐	☐
		▶ Restrictions imposed by lease arrangements, such as those concerning dividends, additional debt and further leasing	☐	☐	☐
		Sale and leaseback transactions			
300	*IAS 17.65*	Does the disclosure of material leasing arrangements include the unique or unusual provisions of the agreement or terms of the sale and leaseback transactions	☐	☐	☐
	IAS 17.66 *IAS 1.32* *IAS 1.33* *IAS 1.98*	Sale and leaseback transactions may trigger the separate disclosure criteria in IAS 1, which require that an entity does not offset income and expense, unless required or permitted by an IFRS, and that the entity disclose material items of income or expense.			
		Substance of transactions involving the legal form of a lease			
301	*SIC-27.10* *SIC-27.11* *IAS 17.2*	If the entity has arrangements that are leases in form but not in substance, does the entity disclose, separately for each arrangement or each class of arrangements, the following information:			
		a. A description of the arrangement including:			
		▶ The underlying asset and any restrictions on its use	☐	☐	☐
		▶ The life and other significant terms of the arrangement	☐	☐	☐
		▶ The transactions that are linked together, including any options	☐	☐	☐
		b. The accounting treatment applied to any fee received	☐	☐	☐
		c. The amount of fees recognised as income in the period	☐	☐	☐
		d. The line item of the statement of comprehensive income in which the fee income is included	☐	☐	☐
		Determining whether an arrangement contains a lease (IFRIC 4)			
302	*IAS 1.117*	Does the entity disclose its accounting policy for determining whether an arrangement contains a lease	☐	☐	☐

Disclosure made: Yes | No | N/A

IFRIC 4.12
IFRIC 4.13

> IFRIC 4 provides guidance for determining whether an arrangement that does not take the legal form of a lease but conveys a right to use an asset is, or contains, a lease that is accounted for under IAS 17. Under IAS 17, the entity separates payments from other consideration required by the arrangement. In some cases, it is impractical to separate the payments for the lease from payments for other elements in the arrangement reliably.

303 *IFRIC 4.15* *IAS 17.35*

If in an operating lease the entity is a purchaser and concludes that it is impractical to reliably separate the payments for the lease from payments for other elements in the arrangement, does the entity:

a. Treat all payments under the arrangement as lease payments to comply with the disclosure requirements of IAS 17, but:

▶ Discloses those payments separately from minimum lease payments of other arrangements that do not include payments for non-lease elements ☐ ☐ ☐

And

▶ States that the disclosed payments also include payments for non-lease elements in the arrangement ☐ ☐ ☐

Non-current assets held for sale and discontinued operations

IFRS 5.31

> A 'component' of an entity comprises operations and cash flows that can be clearly distinguished, operationally and for financial reporting, 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
>
> *IFRS 5.36A*
>
> If an entity commits to a sale plan involving a loss of control of a subsidiary and the subsidiary is a disposal group that meets the definition of discontinued operation under IFRS 5.32, it discloses items 304.-306. for this subsidiary.

304 *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 and disposals of non-current assets (or disposal groups) 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 ☐ ☐ ☐

▶ 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 ☐ ☐ ☐

b. An analysis of the single amount in (a) into the following:

▶ The revenue, expenses and pre-tax profit or loss of discontinued operations ☐ ☐ ☐

▶ The related income tax expense ☐ ☐ ☐

▶ 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 ☐ ☐ ☐

▶ The related income tax expense ☐ ☐ ☐

IFRS 5.33
IFRS 5.11

> The entity may present the analysis in (b) in the notes or in the statement of comprehensive income (or income statement). If it is presented in the statement of comprehensive income, it is presented in a section 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 ☐ ☐ ☐

IFRS 5.33

> 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 (see IFRS 5.11).

			Disclosure made		
			Yes	No	N/A
		d. The income from continuing operations and from discontinued operations attributable to owners of the parent	☐	☐	☐
305	*IFRS 5.34*	Does the entity re-present the disclosures in item 304. 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	☐	☐	☐
306	*IFRS 5.35*	Does the entity classify separately in discontinued operations and disclose the nature of 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	☐	☐	☐
	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			
307	*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)	☐	☐	☐
		b. The facts and circumstances of the sale, or leading to the expected disposal, and the expected manner and timing of that disposal	☐	☐	☐
	IFRS 5.20	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	☐	☐	☐
	IFRS 8.21	d. The reportable segment in which the non-current asset (or disposal group) is presented under IFRS 8, if applicable	☐	☐	☐
308	*IFRS 5.26* *IFRS 5.29* *IFRS 5.42*	If the entity ceases to classify the asset (or disposal group) as held for sale, does the entity disclose the following information in the reporting 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	☐	☐	☐
		b. The effect of the decision on the results of operations for the period and any prior periods presented	☐	☐	☐
		Operating segments			
309	*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 item 311.	☐	☐	☐
		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 items 312.-317.	☐	☐	☐
		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 items 318.-319.	☐	☐	☐
310	*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 items 320.-321.	☐	☐	☐
311	*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)	☐	☐	☐
		b. Types of products and services from which each reportable segment derives its revenues	☐	☐	☐
		Information about profit or loss, assets and liabilities			
312	*IFRS 8.23*	Does the entity disclose a measure of profit or loss for each reportable segment	☐	☐	☐
313	*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	☐	☐	☐

			Disclosure made		
			Yes	No	N/A
314	*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	☐	☐	☐
		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	☐	☐	☐
		Measurement			
315	*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	☐	☐	☐
	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.			
316	*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 on those measures.	☐	☐	☐
	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, is the segment information reported as determined based on the measurement principles most consistent with those used in measuring the corresponding amounts in the entity's financial statements.			
317	*IFRS 8.27*	Does the entity explain the measurements of segment profit or loss, segment assets and segment liabilities for each reportable segment. The entity discloses:			
		a. The basis of accounting for any transactions between reportable segments	☐	☐	☐
		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 item 318.) Those differences could include accounting policies and policies for allocation of centrally incurred costs that are necessary for an understanding of the reported segment information	☐	☐	☐
		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 item 318.), which could include accounting policies and policies for allocation of jointly used assets that are necessary for an understanding of the reported segment information	☐	☐	☐
		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 item 318.), which could include accounting policies and policies for allocation of jointly utilised liabilities that are necessary for an understanding of the reported segment information	☐	☐	☐
		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	☐	☐	☐
		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	☐	☐	☐
		Reconciliations			
318	*IFRS 8.28*	Does the entity reconcile:			
		a. Total reportable segments' revenues to the entity's revenue	☐	☐	☐
		b. Total reportable segments' measures of profit or loss to the entity's profit or loss before tax expense (tax income) and discontinued operations. 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	☐	☐	☐
		d. Total reportable segments' liabilities to the entity's liabilities if segment liabilities are reported under item 313.	☐	☐	☐

			Disclosure made		
			Yes	No	N/A
		e. Total reportable segments' amounts for every other material item of information disclosed to the corresponding amount for the entity	☐	☐	☐
319	*IFRS 8.28*	Does the entity separately identify and disclose all material reconciling items	☐	☐	☐
	IFRS 8.28	For example, the entity separately identifies and discloses 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			
320	*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. 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	☐	☐	☐
321	*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	☐	☐	☐
		Entity-wide disclosures			
	IFRS 8.31	The entity-wide disclosures set out in items 322.-324. 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 in items 309.-321.			
		Information about products and services			
322	*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	☐	☐	☐
		The revenues reported are based on the financial information used to produce the entity's financial statements.			
		Information about geographical areas			
323	*IFRS 8.33*	Does the entity report the following geographical information:			
		a. Revenues from external customers:			
		▶ Attributed to the entity's country of domicile	☐	☐	☐
		▶ Attributed to all foreign countries in total from which the entity derives revenues	☐	☐	☐
		▶ Attributed to an individual foreign country, if material	☐	☐	☐
		▶ The basis for attributing revenues from external customers to individual countries	☐	☐	☐
		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	☐	☐	☐
		▶ Located in all foreign countries in total in which the entity holds assets	☐	☐	☐
		▶ Located in an individual foreign country, if material	☐	☐	☐
		c. If the necessary information is not available and the cost to develop it would be excessive, does the entity disclose that fact	☐	☐	☐
	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			
324	*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	☐	☐	☐
		b. The revenues from each such customer	☐	☐	☐
		c. The identity of the segment or segments reporting the revenues	☐	☐	☐

			Disclosure made		
			Yes	No	N/A
	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 and 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			
325	*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.	☐	☐	☐
326	*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	☐	☐	☐
		b. The depreciation methods used	☐	☐	☐
		c. The useful lives or the depreciation rates used	☐	☐	☐
		d. The gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period	☐	☐	☐
		e. A reconciliation of the carrying amount at the beginning and end of the period showing:			
		▶ Additions	☐	☐	☐
		▶ 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	☐	☐	☐
		▶ Acquisitions through business combinations	☐	☐	☐
	IAS 16.31 *IAS16.39*	▶ Increases or decreases during the reporting period resulting from revaluations and from impairment losses recognised or reversed in other comprehensive income under IAS 36	☐	☐	☐
		▶ Impairment losses recognised in profit or loss during the period under IAS 36	☐	☐	☐
		▶ Impairment losses reversed in profit or loss during the period under IAS 36	☐	☐	☐
	IAS 16.75	▶ Depreciation (whether recognised in profit or loss or as a part of the cost of other assets)	☐	☐	☐
		▶ 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	☐	☐	☐
		▶ Other changes	☐	☐	☐
	IAS 16.78	The 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).			
327	*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	☐	☐	☐
		b. The amount of expenditures recognised in the carrying amount of an item of property, plant and equipment during its construction	☐	☐	☐
		c. The amount of contractual commitments for the acquisition of property, plant and equipment	☐	☐	☐
		d. If it is not disclosed separately in the statement of comprehensive income, 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	☐	☐	☐
328	*IAS 16.77*	If items of property, plant and equipment are stated at revalued amounts, does the entity disclose the following information:			
		a. The effective date of the revaluation	☐	☐	☐
		b. Whether an independent valuer was involved	☐	☐	☐
		c. The methods and significant assumptions applied in estimating the items' fair values	☐	☐	☐
		d. The extent to which the items' fair values were determined directly by reference to observable prices in an active market or recent market transactions on arm's length terms or were estimated using other valuation techniques	☐	☐	☐
New		If an entity early adopts IFRS 13, information required in c and d above will be replaced by disclosures required in items 585.-588. below	☐	☐	☐
		e. 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	☐	☐	☐
		f. The revaluation surplus, indicating the change for the period and any restrictions on the distribution of the balance to shareholders	☐	☐	☐

			Disclosure made		
			Yes	No	N/A
329	*IAS 16.79*	*Does the entity disclose:*			
		a. The carrying amount of temporarily idle property, plant and equipment	☐	☐	☐
		b. The gross carrying amount of any fully depreciated property, plant and equipment that is still in use	☐	☐	☐
		c. The carrying amount of property, plant and equipment retired from active use and held for disposal	☐	☐	☐
		d. If the cost model is used, the fair value of property, plant and equipment, if this is materially different from the carrying amount	☐	☐	☐
		Provisions, contingent liabilities and contingent assets			
330	*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	☐	☐	☐
		b. Additional provisions made in the reporting period, including increases to existing provisions	☐	☐	☐
		c. Amounts used (that is, incurred and charged against the provision) during the reporting period	☐	☐	☐
		d. Unused amounts reversed during the reporting period	☐	☐	☐
		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	☐	☐	☐
331	*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	☐	☐	☐
	IAS 37.49	b. The uncertainties about the amount or timing of those outflows. If necessary to provide adequate information, the entity discloses the major assumptions concerning future events	☐	☐	☐
		c. The amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement	☐	☐	☐
332	*IAS 37.86* *IAS 37.91*	Unless the possibility of any outflow in settlement is remote, does the entity disclose for each class of contingent liability at the end of the reporting period:			
		a. The nature of the contingent liability	☐	☐	☐
	IAS 37.36	b. An estimate of its financial effect, measured in accordance with the requirements for measuring provisions (under IAS 37.36-52)	☐	☐	☐
		c. The uncertainties relating to the amount or timing of any outflow	☐	☐	☐
		d. The possibility of any reimbursement	☐	☐	☐
		e. If the entity does not disclose any of the information in (a) - (d), the fact that it is not practical to do so	☐	☐	☐
333	*IAS 37.88*	If a provision and a contingent liability arise from the same set of circumstances, does the entity disclose items 330.-332., in a way that shows the link between the provision and the contingent liability.	☐	☐	☐
334	*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	☐	☐	☐
	IAS 37.36	b. An estimate of their financial effect, measured in accordance with the requirements for measuring provisions (under IAS 37.36-52)	☐	☐	☐
		c. If the entity does not disclose information in (a) and (b), the fact that it is not practicable to do so	☐	☐	☐
335	*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	☐	☐	☐
		b. The fact, and the reason why, the information is not disclosed	☐	☐	☐
		Rights to interests arising from decommissioning, restoration and environmental rehabilitation funds (IFRIC 5)			
336	*IAS 1.117*	Does the entity disclose its accounting policy for decommission, restoration and environmental rehabilitation funds	☐	☐	☐
	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:			

			Disclosure made		
			Yes	No	N/A
		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			
337	*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	☐	☐	☐
338	*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 item 332.	☐	☐	☐
339	*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 item 331.	☐	☐	☐
		Liabilities arising from participating in a specific market-waste electrical and electronic equipment (IFRIC 6)			
340	*IAS 1.117*	Does the entity disclose its accounting policy for liabilities arising from participating in specific market-waste electrical and electronic equipment	☐	☐	☐
		Related parties			
	IAS 24.3 IAS 24R.2 IAS 24.4 IAS 24R.3	The disclosure requirements of IAS 24 for related party transactions and outstanding balances, including commitments, apply for consolidated and separate financial statements of a parent, venturer or investor presented under IAS 27. The standard also applies to individual financial statements.			
	IAS 24.22 IAS 24R.24	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. 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.			
341	*IAS 24.12 IAS 24R.13*	Does the entity disclose relationships between parents and subsidiaries, irrespective of whether there are transactions between them	☐	☐	☐
	IAS 24.14 IAS24R.15	The requirement to disclose related party relationships between a parent and its subsidiaries is in addition to the disclosure requirements in IAS 27, IAS 28 and IAS 31.			
342	*IAS 24.12 IAS 24R.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 financial statements available for public use, the name of the next most senior parent that does so	☐	☐	☐
343	*IAS 24.16 IAS 24R.17*	Does the entity disclose key management personnel compensation in total and for each of the following categories:			
		a. Short-term employee benefits	☐	☐	☐
		b. Post-employment benefits	☐	☐	☐
		c. Other long-term benefits	☐	☐	☐
		d. Termination benefits	☐	☐	☐
		e. Share-based payments	☐	☐	☐
344	*IAS 24.17 IAS 24R.18*	If there are related party transactions during the reporting period with related parties, does the entity disclose the following information:			
		a. The nature of the related party relationship	☐	☐	☐
		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	☐	☐	☐
		▶ The amount of outstanding balances, including commitments	☐	☐	☐
		And			
		A. Their terms and conditions, including whether they are secured and the nature of the consideration to be provided in settlement	☐	☐	☐
		B. Details of any guarantees given or received	☐	☐	☐

			Disclosure made Yes	No	N/A
		▶ Provisions for doubtful debts related to the amount of outstanding balances	☐	☐	☐
		▶ The expense recognised during the reporting period for bad or doubtful debts due from related parties	☐	☐	☐
345	*IAS 24.18* *IAS 24R.19*	Does the entity disclose the information in item 344. separately for each of the following categories:			
		a. The parent	☐	☐	☐
		b. Entities with joint control or significant influence over the entity	☐	☐	☐
		c. Subsidiaries	☐	☐	☐
		d. Associates	☐	☐	☐
		e. Joint ventures in which the entity is a venturer	☐	☐	☐
		f. Key management personnel of the entity or its parent	☐	☐	☐
		g. Other related parties	☐	☐	☐
346	*IAS 24.20* *IAS 24R.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)	☐	☐	☐
		b. Purchases or sales of property and other assets	☐	☐	☐
		c. Rendering or receiving of services	☐	☐	☐
		d. Leases	☐	☐	☐
		e. Transfer of research and development	☐	☐	☐
		f. Transfer under licence agreements	☐	☐	☐
		g. Transfers under finance arrangements (including loans and equity contributions in cash or in kind)	☐	☐	☐
		h. Provision of guarantees or collateral	☐	☐	☐
	IAS 24R.21(i)	i. Commitments to do something if a particular event occurs or does not occur in the future, including executory contracts (recognised and unrecognised)	☐	☐	☐
		j. Settlement of liabilities on behalf of the entity or by the entity on behalf of that related party	☐	☐	☐
347	*IAS 24.21* *IAS 24R.23*	If the entity discloses that related party transactions are on terms equivalent to arm's length transactions, are such terms substantiated	☐	☐	☐
348	*IAS 24R.26*	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	☐	☐	☐
	IAS 24R.27	In using its judgement to determine the level of detail to be disclosed in accordance with the requirements in paragraph 26(b), 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

			Yes	No	N/A
349	*IAS 18.35*	Does the entity disclose:			
		a. The accounting policies for recognising revenue	☐	☐	☐
		b. The methods used to determine the stage of completion of transactions involving the rendering of services	☐	☐	☐

			Disclosure made		
			Yes	No	N/A
		c. The amount of each significant category of revenue recognised during the period including revenue arising from:			
		▶ The sale of goods	☐	☐	☐
		▶ The rendering of services	☐	☐	☐
		▶ Interest	☐	☐	☐
		▶ Royalties	☐	☐	☐
		▶ Dividends	☐	☐	☐
		d. The amount of revenue arising from exchanges of goods or services included in each significant category of revenue	☐	☐	☐
		Service concession arrangements (IFRIC 12)			
350	*SIC-29.6* *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 Provider, does the entity disclose the following for each service concession arrangement or each class of service concession arrangements:			
		a. A description of the arrangement	☐	☐	☐
		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	☐	☐	☐
		c. The nature and extent (for example, quantity, period, or amount) of the following:			
		▶ Rights to use specified assets	☐	☐	☐
		▶ Obligations to provide or rights to expect provision of services	☐	☐	☐
		▶ Obligations to acquire or build items of property, plant and equipment	☐	☐	☐
		▶ Obligations to deliver or rights to receive specified assets at the end of the concession period	☐	☐	☐
		▶ Renewal and termination options	☐	☐	☐
		▶ Other rights and obligations	☐	☐	☐
		d. Changes in the arrangement occurring during the reporting period	☐	☐	☐
		e. How the service arrangement is classified	☐	☐	☐
		f. The revenue and profits or losses recognised in the reporting period on exchanging construction services for a financial asset or an intangible asset	☐	☐	☐

Share-based payments

			Yes	No	N/A
351	*IAS 1.117*	Does the entity disclose its accounting policy for transactions in which some or all of the goods or services received as consideration for equity instruments of the entity cannot be specifically identified	☐	☐	☐
352	*IFRS 2.44* *IFRS 2.45*	Does the entity disclose information that enables users of the financial statements to understand the nature and extent of share-based payment arrangement in existence during the period by disclosing:			
		a. Each type of share-based payment arrangement including the general terms and conditions of each arrangement such as:			
		▶ The vesting requirements	☐	☐	☐
		▶ The maximum term of options granted	☐	☐	☐
		▶ The method of settlement (for example, whether in cash or equity)	☐	☐	☐
		b. The number and weighted average exercise prices of share options for each of the following groups of options:			
		▶ Outstanding at the beginning of the period	☐	☐	☐
		▶ Granted during the period	☐	☐	☐
		▶ Forfeited during the period	☐	☐	☐
		▶ Exercised during the period	☐	☐	☐
		▶ Expired during the period	☐	☐	☐
		▶ Outstanding at the end of the period	☐	☐	☐
		▶ Exercisable at the end of the period	☐	☐	☐

			Disclosure made Yes	No	N/A
		c. For share options exercised during the reporting period, the weighted average share price, or if options were exercised on a regular basis throughout the reporting period, the entity may instead disclose the weighted average share price during the reporting period	☐	☐	☐
		d. For share options outstanding at the end of the reporting period, the entity discloses the following information in total and where the range of exercise prices is wide, the outstanding options is divided into ranges that are meaningful for assessing the number and timing of additional shares that may be issued and the cash that may be received upon exercise of those options:			
		▶ The range of exercise prices	☐	☐	☐
		▶ The weighted average remaining contractual life	☐	☐	☐
	IFRS 2.45	An entity with substantially similar types of share-based payment arrangements may aggregate the information in item 352., unless separate disclosure of each arrangement is necessary to enable users of the financial statements to understand the nature and extent of share-based payment arrangements that existed during the reporting period.			
353	*IFRS 2.46* *IFRS 2.47*	If the entity measured the fair value of goods or services received as consideration for equity instruments of the entity indirectly, by reference to the fair value of the equity instruments granted, does the entity disclose information that enables users of the financial statements to understand how the fair value of the equity instruments granted during the period was determined by disclosing at least the following items:			
		a. For share options granted during the period, the weighted average fair value of those options at the measurement date and information on how that fair value was measured , including:			
		▶ The option pricing model used	☐	☐	☐
		▶ The inputs to that model, including the weighted average share price, exercise price, expected volatility, option life, expected dividends, the risk free interest rate and any other inputs to the model, including the method used and assumptions made to incorporate the effects of expected early exercise	☐	☐	☐
		▶ How expected volatility was determined, including 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	☐	☐	☐
		b. For other equity instruments granted during the period (that is, other than share options):			
		▶ 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 how the fair value was determined if it was not measured on the basis of an observable market price, whether and how expected dividends were incorporated and whether and how any other features of the equity instruments granted were incorporated	☐	☐	☐
		c. For share-based payment arrangements that were modified during the period:			
		▶ 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	☐	☐	☐
354	*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).	☐	☐	☐
355	*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	☐	☐	☐
		b. Why the entity rebutted the presumption	☐	☐	☐
356	*IFRS 2.50*	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:			
		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	☐	☐	☐

			Disclosure made Yes	No	N/A
		b. For liabilities arising from share-based payment transactions:			
		▶ The total carrying amount at the end of the period	☐	☐	☐
		▶ 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)	☐	☐	☐
357	*IFRS 2.52*	Does the entity disclose additional information necessary to satisfy the principles in IFRS 2.44, IFRS 2.46, and IFRS 2.50, set forth in items 342.-346.	☐	☐	☐

Agriculture

			Yes	No	N/A
358	*IAS 41.40*	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	☐	☐	☐
359	*IAS 41.41*	Does the entity disclose a description of each group of biological assets, either in the form of a narrative or a quantified description	☐	☐	☐
360	*IAS 41.43*	Does the entity 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	☐	☐	☐
361	*IAS 41.46*	If not disclosed elsewhere in information published with the financial statements, do the financial statements include:			
		a. The nature of its activities involving each group of biological assets	☐	☐	☐
		b. Non-financial measures or estimates of the physical quantities of:			
		▶ Each group of the entity's biological assets at the end of the period	☐	☐	☐
		▶ Output of agricultural produce during the period	☐	☐	☐
362	*IAS 41.47*	Does the entity disclose the methods and significant assumptions applied in determining the fair value of each group of agricultural produce at the point of harvest and each group of biological assets	☐	☐	☐
363	*IAS 41.48*	Does the entity disclose the fair value less costs to sell agricultural produce harvested during the period, determined at the point of harvest	☐	☐	☐
364	*IAS 41.49*	Does the entity disclose:			
		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. The financial risk management strategies related to agricultural activity	☐	☐	☐
365	*IAS 41.50*	Does the entity reconcile changes in the carrying amount of biological assets between the beginning and the end of the current period that includes at least:			
		a. The gain or loss arising from changes in fair value less costs to sell	☐	☐	☐
		b. Increases due to purchases	☐	☐	☐
	IFRS 5.6	c. Decreases due to sales and biological assets classified as held for sale in accordance with IFRS 5	☐	☐	☐
		d. Decreases due to harvest	☐	☐	☐
		e. Increases resulting from business combinations	☐	☐	☐
		f. Net exchange differences arising on the translation of financial statements into a different presentation currency and on translation of a foreign entity into the presentation currency of the reporting entity	☐	☐	☐
		g. Other changes	☐	☐	☐
366	*IAS 41.53*	Does the entity disclose material items of income or expense that result from climatic, disease, or other natural events and the nature of such item	☐	☐	☐
367	*IAS 41.57*	Does the entity disclose the following information for agricultural activity and government grants:			
		a. The nature and extent of government grants recognised in the financial statements	☐	☐	☐
		b. Any unfulfilled conditions and other contingencies attaching to government grants	☐	☐	☐
		c. Significant decreases expected in the level of government grants	☐	☐	☐
368	*IAS 41.51*	*Does the entity disclose, by group or otherwise, the amount of change in fair value less costs to sell included in net profit or loss due to physical changes and due to price changes.*	☐	☐	☐

Disclosure when fair value cannot be measured reliably

			Disclosure made Yes	No	N/A
369	*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	☐	☐	☐
		b. Why fair value cannot be measured reliably	☐	☐	☐
		c. The range of estimates within which fair value is highly likely to lie, if possible	☐	☐	☐
		d. The depreciation method used	☐	☐	☐
		e. The useful lives or the depreciation rates used	☐	☐	☐
		f. The gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period	☐	☐	☐
370	*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	☐	☐	☐
		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 (comparative information is not required):			
		▶ Increases due to purchases	☐	☐	☐
	IFRS 5.6	▶ Decreases due to sales and biological assets classified as held for sale in accordance with IFRS 5	☐	☐	☐
		▶ Decreases due to harvest	☐	☐	☐
		▶ Increases resulting from business combinations	☐	☐	☐
		▶ Net exchange differences arising on the translation of financial statements into a different presentation currency, and on translation of a foreign entity into the presentation currency of the reporting entity	☐	☐	☐
		▶ Impairment losses included in net profit or loss	☐	☐	☐
		▶ Reversals of impairment losses included in net profit or loss	☐	☐	☐
		▶ Depreciation included in net profit or loss	☐	☐	☐
		▶ Other changes	☐	☐	☐
371	*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	☐	☐	☐
		b. An explanation of why fair value has become reliably measurable	☐	☐	☐
		c. The effect of the change	☐	☐	☐
372	*IAS 41.57*	Does the entity disclose the following information related to agricultural activity covered by IAS 41:			
		a. The nature and extent of government grants recognised in the financial statements	☐	☐	☐
		b. Any unfulfilled conditions and other contingencies attaching to government grants	☐	☐	☐
		c. Significant decreases expected in the level of government grants	☐	☐	☐

Construction contracts

			Yes	No	N/A
373	*IAS 11.42*	Does the entity present the following amounts for construction contracts separately in the statement of financial position:			
		a. The gross amount due from customers for contract work as an asset	☐	☐	☐
		b. The gross amount due to customers for contract work as a liability	☐	☐	☐
374	*IAS 11.39*	Does the entity disclose:			
		a. The amount of contract revenue recognised as revenue in the period	☐	☐	☐
		b. The methods used to determine the contract revenue recognised in the period	☐	☐	☐
		c. The methods used to determine the stage of completion of contracts in progress	☐	☐	☐
375	*IAS 11.40*	Does the entity disclose the following for contracts in progress at the end of the reporting period:			

			Disclosure made Yes	No	N/A
		a. The aggregate amount of costs incurred and recognised profits (less recognised losses) to date	☐	☐	☐
		b. The amount of advances received	☐	☐	☐
		c. The amount of retentions	☐	☐	☐
376	*IAS 11.45*	Does the entity disclose any contingent assets and contingent liabilities in connection with construction contracts under items 330.-335.	☐	☐	☐
377	*IFRIC 15.20 IAS 18.14*	If the entity recognises revenue using the percentage of completion method for agreements that meet all the criteria in IAS 18.14 as construction progresses, does the entity disclose:			
		a. How it determines which agreements meet all the criteria in IAS 18.14 continuously as construction progresses	☐	☐	☐
		b. The amount of revenue arising from such agreements in the period	☐	☐	☐
		c. The methods used to determine the stage of completion of agreements in progress	☐	☐	☐
378	*IFRIC 15.21*	For the agreements described in item 377. that are in progress at the end of the reporting period, does the entity disclose:			
		a. The aggregate amount of costs incurred and recognised profits (less recognised losses) to date	☐	☐	☐
		b. The amount of advances received	☐	☐	☐

Extractive industries

			Yes	No	N/A
	IFRS 6.1	The objective of IFRS 6 is to specify the financial reporting for the exploration for and evaluation of mineral resources. IFRS 6 contains the following definitions:			
	IFRS 6 AppA	a. Exploration and evaluation assets – exploration and evaluation expenditures recognised as assets in accordance with the entity's accounting policy.			
		b. Exploration and evaluation expenditures – expenditures incurred by an entity in connection with the exploration for and evaluation of mineral resources before the technical feasibility and commercial viability of extracting a mineral resource are demonstrable.			
		c. Exploration for and evaluation of mineral resources – the search for mineral resources, including minerals, oil, natural gas and similar non-regenerative resources after the entity has obtained legal rights to explore in a specific area, as well as the determination of the technical feasibility and commercial viability of extracting the mineral resource.			
379	*IFRS 6.15*	Does the entity classify exploration and evaluation assets as tangible or intangible according to the nature of the assets acquired consistently	☐	☐	☐
380	*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	☐	☐	☐
381	*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	☐	☐	☐
382	*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	☐	☐	☐
		b. The following amounts arising from the exploration for and evaluation of mineral resources:			
		▶ Assets	☐	☐	☐
		▶ Liabilities	☐	☐	☐
		▶ Income	☐	☐	☐
		▶ Expense	☐	☐	☐
		▶ Operating cash flows	☐	☐	☐
		▶ Investing cash flows	☐	☐	☐
383	*IFRS 6.25*	Does the entity treat exploration and evaluation assets as a separate class of assets and make the disclosures required by either IAS 16 (see items 325.-329.) or IAS 38 (see items 273.-277.) consistent with how the assets are classified	☐	☐	☐

Insurance contracts

			Disclosure made		
			Yes	No	N/A
	IFRS 4.IG11- IFRS 4.IG71	IFRS 4.IG11 – 4.IG71 suggests possible ways to apply the disclosure requirements in IFRS 4.36-37.			
		Explanation of recognised amounts			
384	*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	☐	☐	☐
		b. The recognised assets, liabilities, income and expense (and, if it presents its statement using the direct method, cash flows) arising from insurance contracts	☐	☐	☐
		c. If the insurer is a cedant:			
		▶ Gains and losses recognised in profit or loss on buying reinsurance	☐	☐	☐
		▶ 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	☐	☐	☐
		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). An insurer also quantifies those assumptions, if practical	☐	☐	☐
		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	☐	☐	☐
		f. Reconciliations of changes in insurance liabilities, reinsurance assets and, if any, related deferred acquisition costs	☐	☐	☐
		Discretionary participation features			
385	*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			
386	*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	☐	☐	☐
		b. Information about insurance risk (both before and after risk mitigation by reinsurance), including information about:			
		▶ The sensitivity to insurance risk (see item 387.)	☐	☐	☐
		▶ 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)	☐	☐	☐
		▶ Actual claims compared with previous estimates (i.e., claims development)	☐	☐	☐
	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	The entity need not disclose information about claims development that occurred earlier than five years before the end of the first financial year in which it applies this IFRS. Furthermore, if it is impractical 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.			
		c. Information about credit risk, liquidity risk, and market risk that items 227.-238. would require if the insurance contracts were within the scope of IFRS 7	☐	☐	☐
	IFRS 4.39	An insurer need not disclose the maturity analysis required by item 227. 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 item 232.(a). Such an insurer also provides the disclosures required by item 237			

			Disclosure made Yes	No	N/A
		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	☐	☐	☐
387	*IFRS 4.39A*	To comply with the requirements to disclose information about the sensitivity to insurance risk (see item 386.) does the entity disclose either:			
		a. Quantitative information about sensitivity, which comprises:			
		▶ 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	☐	☐	☐
		▶ The methods and assumptions used in preparing the sensitivity analysis	☐	☐	☐
		▶ 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 item 236.			
		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	☐	☐	☐

Lease disclosures by lessors

Finance leases

			Yes	No	N/A
	IAS 17.47	The presentation requirements of IAS 32 and disclosure requirements of IFRS 7 also apply to finance leases.			
388	*IAS 17.36*	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	☐	☐	☐
389	*IAS 17.47*	For finance leases, does the entity disclose:			
		a. A reconciliation between the gross investment in the lease at the end of the reporting period, and the present value of minimum lease payments receivable at the end of the reporting period	☐	☐	☐
		b. The gross investment in the lease and the present value of minimum lease payments receivable at the end of the reporting period, for each of the following periods:			
		▶ Not later than one year	☐	☐	☐
		▶ Later than one year and not later than five years	☐	☐	☐
		▶ Later than five years	☐	☐	☐
		c. The unearned finance income	☐	☐	☐
		d. The unguaranteed residual values accruing to the benefit of the lessor	☐	☐	☐
		e. The accumulated allowance for uncollectible minimum lease payments receivable	☐	☐	☐
		f. The contingent rents recognised as income in the period	☐	☐	☐
		g. The lessor's material leasing arrangements	☐	☐	☐
390	*IAS 17.48*	*Does the entity disclose the gross investment less unearned income in new business added during the period, after deducting the relevant amounts for cancelled leases*	☐	☐	☐

Operating leases

			Yes	No	N/A
	IAS 17.57	The requirements on disclosure under the following IFRS also apply for assets under operating leases: a. IAS 16 — *Property, Plant and Equipment* b. IAS 36 — *Impairment of Assets* c. IAS 38 — *Intangible Assets* d. IAS 40 — *Investment Property* e. IAS 41 — *Agriculture*			
391	*IAS 17.49*	Does the entity present assets subject to operating leases in the statement of financial position according to the nature of the asset.	☐	☐	☐
392	*IAS 17.56*	Does the entity disclose the following information for operating leases:			
		a. The future minimum lease payments under non-cancellable operating leases in the aggregate and for each of the following periods:			
		▶ Not later than one year	☐	☐	☐

			Disclosure made		
			Yes	No	N/A
		▶ Later than one year and not later than five years	☐	☐	☐
		▶ Later than five years	☐	☐	☐
		b. Total contingent rents recognised as income in the period	☐	☐	☐
		c. A general description of the lessor's leasing arrangements	☐	☐	☐
		Sale and leaseback transactions			
393	*IAS 17.65*	Does the disclosure of material leasing arrangements include the unique or unusual provisions of the agreement or terms of the sale and leaseback transactions	☐	☐	☐
	IAS 17.66	Sale and leaseback transactions may trigger the separate disclosure criteria in IAS 1, which requires that the entity does not offset income and expense, unless required or permitted by an IFRS, and that the entity disclose material items of income or expense.			
		Substance of transactions involving the legal form of a lease			
394	*SIC-27.10* *SIC-27.11* *IAS 17.2*	If the entity enters into arrangements that are leases in form, but not in substance, does the entity disclose the following information in each reporting period that an arrangement exists, separately for each arrangement or each class of arrangements:			
		a. A description of the arrangement including:			
		▶ The underlying asset and any restrictions on its use	☐	☐	☐
		▶ The life and other significant terms of the arrangement	☐	☐	☐
		▶ The transactions that are linked together, including any options	☐	☐	☐
		b. The accounting treatment applied to any fee received	☐	☐	☐
		c. The amount of fees recognised as income in the period	☐	☐	☐
		d. The line item of the statement of comprehensive income in which the fee income is included	☐	☐	☐
		Determining whether an arrangement contains a lease (IFRIC 4)			
395	*IAS 1.117*	Does the entity disclose its accounting policy for determining whether an arrangement contains a lease	☐	☐	☐
	IFRIC 4.12 *IFRIC 4.13*	IFRIC 4 provides guidance for determining whether an arrangement that does not take the legal form of a lease, but conveys a right to use an asset is, or contains, a lease that is accounted for in accordance with IAS 17. In applying IAS 17, the entity separates payments from other consideration required by the arrangement. In some cases, it will be impractical to separate the payments for the lease from payments for other elements in the arrangement reliably.			

Financial statements of retirement benefit plans

			Yes	No	N/A
	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			
396	*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	☐	☐	☐
		▶ The basis of valuation of assets	☐	☐	☐
		▶ Details of any single investment exceeding either 5% of the net assets available for benefits or 5% of any class or type of security	☐	☐	☐
		▶ Details of any investment in the employer	☐	☐	☐
		▶ Liabilities other than the actuarial present value of promised retirement benefits	☐	☐	☐
		b. A statement of changes in net assets available for benefits showing the following:			
		▶ Employer contributions	☐	☐	☐
		▶ Employee contributions	☐	☐	☐
		▶ Investment income such as interest and dividends	☐	☐	☐
		▶ Other income	☐	☐	☐

			Disclosure made		
			Yes	No	N/A
		▶ Benefits paid or payable (analysed, for example, as retirement, death and disability benefits and lump sum payments)	☐	☐	☐
		▶ Administrative expenses	☐	☐	☐
		▶ Other expenses	☐	☐	☐
		▶ Taxes on income	☐	☐	☐
		▶ Profits and losses on disposal of investments and changes in value of investments	☐	☐	☐
		▶ Transfers from and to other plans	☐	☐	☐
		c. The funding policy	☐	☐	☐
		d. A summary of significant accounting policies	☐	☐	☐
		e. The plan and the effect of any changes in the plan during the period	☐	☐	☐
397	*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	☐	☐	☐
		b. The number of participants receiving benefits	☐	☐	☐
		c. The number of other participants	☐	☐	☐
		d. The type of plan – defined contribution	☐	☐	☐
		e. A note as to whether participants contribute to the plan	☐	☐	☐
		f. The retirement benefits promised to participants	☐	☐	☐
		g. Any plan termination terms	☐	☐	☐
		h. Changes in items (a) - (g) during the period covered by the report	☐	☐	☐
398	*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	☐	☐	☐
399	*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	☐	☐	☐
		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	☐	☐	☐
		c. A summary of the investment policies	☐	☐	☐

Defined benefit plans

	IAS 26.28 *IAS 26.31*	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: 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 include a separate actuary's report supporting the actuarial present value of promised retirement benefits. 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 include a report from an actuary supporting the actuarial present value of promised retirement benefits. Or 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.			
400	*IAS 26.34-35*	Do the financial statements of the retirement benefit plan contain:			
		a. A statement of net assets available for benefits disclosing:			
		▶ The assets at the end of the period suitably classified	☐	☐	☐
		▶ The basis of valuation of assets	☐	☐	☐
		▶ Any investment exceeding either 5% of the net assets available for benefits or 5% of any class or type of security	☐	☐	☐
		▶ Any investment in the employer	☐	☐	☐

			Disclosure made		
			Yes	No	N/A
		▶ Liabilities other than the actuarial present value of promised retirement benefits	☐	☐	☐
		b. A statement of changes in net assets available for benefits showing:			
		▶ Employer contributions	☐	☐	☐
		▶ Employee contributions	☐	☐	☐
		▶ Investment income such as interest and dividends	☐	☐	☐
		▶ Other income	☐	☐	☐
		▶ Benefits paid or payable (analysed, for example, as retirement, death and disability benefits and lump sum payments)	☐	☐	☐
		▶ Administrative expenses	☐	☐	☐
		▶ Other expenses	☐	☐	☐
		▶ Taxes on income	☐	☐	☐
		▶ Profits and losses on disposal of investments and changes in value of investments	☐	☐	☐
		▶ Transfers from and to other plans	☐	☐	☐
		c. A summary of the funding policy	☐	☐	☐
		d. Significant accounting policies	☐	☐	☐
		e. Significant actuarial assumptions	☐	☐	☐
		f. The method used to calculate the actuarial present value of promised retirement benefits	☐	☐	☐
		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	☐	☐	☐
		h. A description of the plan and the effect of any changes in the plan during the period	☐	☐	☐
401	*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:			
		a. The names of the employers and the employee groups covered	☐	☐	☐
		b. The number of participants receiving benefits	☐	☐	☐
		c. The number of other participants	☐	☐	☐
		d. The type of plan — defined benefit	☐	☐	☐
		e. Whether participants contribute to the plan	☐	☐	☐
		f. The retirement benefits promised to participants	☐	☐	☐
		g. Any plan termination terms	☐	☐	☐
		h. Changes in items (a) — (g) during the period covered by the report	☐	☐	☐
402	*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	☐	☐	☐
403	*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	☐	☐	☐
404	*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	☐	☐	☐
405	*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	☐	☐	☐
406	*IAS 26.17*	Do the financial statements of a defined benefit plan contain:			
		a. A statement that shows:			
		▶ The net assets available for benefits	☐	☐	☐
		▶ The actuarial present value of promised retirement benefits, distinguishing between vested benefits and non-vested benefits	☐	☐	☐
		▶ The resulting excess or deficit	☐	☐	☐
		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	☐	☐	☐
		Or			

			Disclosure made Yes	No	N/A
		▶ A reference to this information in an accompanying actuarial report	☐	☐	☐
407	*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	☐	☐	☐
408	*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	☐	☐	☐
		b. The investment policies	☐	☐	☐

Interim reporting

IAS 34.1 IAS 34 does not mandate whether, how frequently, or how soon after the end of an interim period, an entity publishes interim financial reports. However, IAS 34 applies if the entity publishes an interim financial report in accordance with IFRS.

IAS 34.9 If the entity publishes a complete set of financial statements in its interim financial report, the form and content of those statements conform to the requirements of IAS 1 for a complete set of financial statements.

IAS 34.18 Other IFRS specify required disclosures in financial statements. In that context, 'financial statements' means complete sets of financial statements of the type normally included in an annual financial report and sometimes included in other reports. The disclosures required by those other IFRS are not required if the entity's interim financial report includes only condensed financial statements and selected explanatory notes rather than a complete set of financial statements.

Therefore, this section of the checklist contains only those interim disclosures that are specifically required by IFRS for condensed financial statements. Consistent with IAS 34.6, any disclosures that would duplicate the disclosure contained in the most recent annual financial statements, such as details of accounts that have not changed significantly in amount since the end of the most recently completed fiscal year, may be omitted. However, consistent with the principles of the *Framework* and IAS 34.16, disclosure must be provided for events subsequent to the end of the most recent annual reporting period that have a material effect on the interim financial statements. For example, disclosures must address significant changes in accounting policies and methods, estimates used in the preparation of financial statements, status of long-term contracts, capitalisation (including significant new borrowings or modification of existing financing arrangements) and the reporting entity resulting from business combinations or dispositions.

IAS 34.19 The entity does not describe an interim financial report as complying with IFRS unless it complies with all of the requirements of each IFRS.

IAS 34.43 IAS 34.43 and IAS 34.44 provide guidance for reporting a change in accounting policy in interim financial reports.

Components of condensed interim financial statements

			Yes	No	N/A
409	*IAS 34.19*	If the entity’s interim financial report complies with IAS 34, does the entity disclose that fact	☐	☐	☐
410	*IAS 34.8*	Do the interim financial statements include at least the following components:			
		a. A condensed statement of financial position	☐	☐	☐
		b. A condensed statement of comprehensive income as either:			
		▶ A condensed single statement	☐	☐	☐
New	*IAS 1.139J*	The 2011 amendment to IAS 1 states that if a single statement is presented, it should show separately profit or loss and other comprehensive income. Application is required for annual periods beginning on or after 1 January 2012, early application is permitted			
		Or			
		▶ A condensed separate income statement and a condensed statement of comprehensive income	☐	☐	☐
		c. A condensed statement of changes in equity	☐	☐	☐
		d. A condensed statement of cash flows	☐	☐	☐
		e. Selected explanatory notes	☐	☐	☐
411	*IAS 34.10*	The format of the condensed financial statements is consistent with the format presented in the annual accounts. Do the condensed financial statements include:			
		a. Each of the headings and subtotals that were included in its most recent annual financial statements	☐	☐	☐

			Disclosure made		
			Yes	No	N/A
		b. Additional line items or notes whose omission would make the condensed interim financial statements misleading	☐	☐	☐
412	*IAS 34.11* *IAS 33.2*	If the entity is within the scope of IAS 33, does the entity present basic and diluted earnings per share in the statement that presents profit or loss (which may be a separate income statement)	☐	☐	☐
		Periods to be included			
413	*IAS 34.20*	Does the entity include in interim financial reports (condensed or complete) the following statements:			
		a. A statement of financial position:			
		▶ As of the end of the current interim period	☐	☐	☐
		▶ As of the end of the immediately preceding financial year	☐	☐	☐
		b. Either a single statement of comprehensive income, or a statement displaying components of profit or loss (separate income statement) and a second statement beginning with profit or loss and displaying components of other comprehensive income (statement of comprehensive income):			
		▶ For the current interim period	☐	☐	☐
		▶ For the same current interim period of the immediately preceding financial year	☐	☐	☐
		▶ Cumulatively for the current financial year to date	☐	☐	☐
		▶ For the same year to date current interim period of the immediately preceding financial year	☐	☐	☐
		c. A statement showing changes in equity:			
		▶ Cumulatively for the current financial year to date	☐	☐	☐
		▶ For the comparable year-to-date period of the immediately preceding financial year	☐	☐	☐
		d. A statement of cash flows:			
		▶ Cumulatively for the current financial year to date	☐	☐	☐
		▶ For the comparable year-to-date period of the immediately preceding financial year	☐	☐	☐
414	*IAS 34.21*	If the entity's business is highly seasonal, does it disclose:			
		a. Financial information for the 12 months ending on the interim reporting period	☐	☐	☐
		b. Comparative information for the prior 12-month period	☐	☐	☐
415	*IFRS 8.20*	Does the entity disclose the following segment information (disclosure of segment data is required in the entity's interim financial report only if IFRS 8 requires that entity to disclose segment information in its annual financial statements):			
		a. Revenues from external customers, if included in the measure of segment profit or loss reviewed by the chief operating decision maker or otherwise regularly provided to the chief operating decision maker	☐	☐	☐
		b. Intersegment revenues, if included in the measure of segment profit or loss reviewed by the chief operating decision maker or otherwise regularly provided to the chief operating decision maker	☐	☐	☐
		c. A measure of segment profit or loss	☐	☐	☐
		d. Total assets for which there is a material change from the amount disclosed in the last annual financial statements	☐	☐	☐
		e. The differences from the last annual financial statements in the basis of segmentation or in the basis of measurement of segment profit or loss	☐	☐	☐
		f. A reconciliation of total reportable segments' measures of profit or loss to the entity's profit or loss before tax expense (tax income) and discontinued operations. However, if the entity allocates items such as tax expense (tax income) to reportable segments, the entity may reconcile the total of the segments' measures of profit or loss to profit or loss after those items. Reconciling items are separately identified and described in that reconciliation	☐	☐	☐
416	*IAS 34.15B*	Does the entity also disclose any significant events or transactions of the current interim reporting period or financial year-to-date reporting period such as:			
		a. The write-down of inventories to net realisable value and the reversal of such a write-down	☐	☐	☐
		b. Recognition of a loss from the impairment of financial assets, property, plant, and equipment, intangible assets, or other assets, and the reversal of such an impairment loss	☐	☐	☐
		c. The reversal of any provisions for the costs of restructuring	☐	☐	☐

				Disclosure made		
				Yes	No	N/A
			d. Acquisitions and disposals of items of property, plant, and equipment	☐	☐	☐
			e. Commitments for the purchase of property, plant, and equipment	☐	☐	☐
			f. Litigation settlements	☐	☐	☐
			g. Corrections of prior period errors	☐	☐	☐
			h. Changes in the business or economic circumstances that affect the fair value of the entity's financial assets and financial liabilities, whether those assets or liabilities are recognised at fair value or amortised cost	☐	☐	☐
			i. Any loan default or breach of a loan agreement that has not been remedied on or before the end of the reporting period	☐	☐	☐
			j. Related party transactions			
			k. Transfers between levels of the fair value hierarchy used in measuring the fair value of financial instruments	☐	☐	☐
			l. Changes in the classification of financial assets as a result of a change in the purpose or use of those assets	☐	☐	☐
			m. Changes in contingent liabilities or contingent assets	☐	☐	☐
			Explanatory notes			
	417	*IAS 34.16A*	Does the entity disclose the following information in the notes to its interim financial statements, if it is not disclosed elsewhere in the interim financial report. The information is normally reported on a financial year-to-date basis			
			a. The same accounting policies and methods of computation are followed in the interim financial statements as were followed in the most recent annual financial statements or, if those policies or methods have been changed, the nature and effect of the change	☐	☐	☐
			b. The seasonality or cyclicality of interim operations	☐	☐	☐
			c. The nature and amount of items affecting assets, liabilities, equity, net income, or cash flows that are unusual because of their nature, size, or incidence	☐	☐	☐
			d. The nature and amount of changes in estimates of amounts reported in prior interim periods of the current financial year, or changes in estimates of amounts reported in prior financial years	☐	☐	☐
			e. The issues, repurchases, and repayments of debt and equity securities	☐	☐	☐
			f. The dividends paid (aggregate or per share) separately for ordinary shares and other shares	☐	☐	☐
			g. Events after the interim period that are not reflected in the financial statements for the interim period	☐	☐	☐
			h. The effect of changes in the composition of the entity during the interim period, including business combinations, obtaining or losing control of subsidiaries and long-term investments, restructurings, and discontinued operations. In the case of business combinations, the entity discloses the information required by IFRS 3 *Business Combinations*	☐	☐	☐
New	418	*IFRS 13.App C*	If the entity has early adopted IFRS 13 does it disclose for financial instruments, the disclosures about fair value required by paragraphs 91–93(h), 94–96, 98 and 99 of IFRS 13 *Fair Value Measurement* and paragraphs 25, 26 and 28–30 of IFRS 7 *Financial Instruments: Disclosures.*	☐	☐	☐
			Interim financial reporting and impairment (IFRIC 10)			
	419	*IAS 1.117* *IAS 34.15* *IAS 34.15B*	Does the entity disclose its accounting policy for impairment losses in relation to goodwill recognised in an interim period	☐	☐	☐
			First-time adoption requirements			
		IFRS 1.IG63	IFRS 1.IG63 provides an example of the level of detail required in the reconciliations from previous GAAP to IFRS.			
	420	*IFRS 1.32*	If the entity presents an interim financial report for part of the period covered by its first IFRS financial statements, does the entity:			
			a. Reconcile:			
			▶ Its equity under previous GAAP at the end of that comparable interim period to its equity under IFRS at that date	☐	☐	☐
			▶ Its current total comprehensive income (or, if an entity did not report such a total, profit or loss) under previous GAAP for that comparable interim period to its total comprehensive income under IFRS for that period	☐	☐	☐

			Disclosure made		
			Yes	No	N/A
		▶ Its year-to-date total comprehensive income (or, if an entity did not report such a total, profit or loss) under previous GAAP for that comparable interim period to its total comprehensive income under IFRS for that period	☐	☐	☐
		b. Disclose the following information or cross-reference to another published document that contains this information:			
		▶ Reconciliations of its equity reported under previous GAAP to its equity under IFRS for:			
		A. The date of transition to IFRS	☐	☐	☐
		B. The end of the latest period presented in the entity's most recent annual financial statements under previous GAAP	☐	☐	☐
		▶ A reconciliation of the profit or loss reported under previous GAAP for the latest period in the entity's most recent annual financial statements to its profit or loss under IFRS for the same period	☐	☐	☐
		▶ 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	☐	☐	☐
		▶ In the reconciliations of equity, any errors made under previous GAAP and any changes in accounting policies	☐	☐	☐
		▶ In the reconciliation of profit or loss, any errors made under previous GAAP and any changes in accounting policies	☐	☐	☐
421	*IFRS 1.33*	If the entity does not, in its most recent annual financial statements under previous GAAP, disclose information material to an understanding of the current interim period, does it disclose in its interim financial report that information or include a cross-reference to another published document that includes it	☐	☐	☐

New pronouncements

422	*IAS 8.30*	Does the entity disclose items required by recent accounting pronouncements issued subsequent to the date of this checklist (see items 123.-128.)	☐	☐	☐

Adoption of IFRS 9 *Financial Instruments* (issued in 2009)

	IFRS 9.8.2.3	Items 423-424 set out the disclosure requirements if an entity adopts IFRS 9 *Financial Instruments* (issued in 2009), i.e., for financial assets only. If an entity adopts IFRS 9 (issued in 2010), i.e., for financial assets and financial liabilities, refer to items 476.-477.			
423	*IFRS 9.8.1.1*	If the entity adopts IFRS 9 (issued in 2009) for annual periods beginning before 1 January 2013, does the entity disclose that fact	☐	☐	☐
424	*IFRS 9.8.2.3*	If the entity adopts IFRS 9 (issued in 2009) not from the beginning of a reporting period and before 31 December 2010, does the entity disclose this fact and the reasons for using that date of initial application	☐	☐	☐
	IFRS 9.8.1.1 IFRS 1.E2(d) IFRS 9 Appendices	In November 2009, the IASB issued IFRS 9 *Financial Instruments*. The transition requirements depend on the adoption date. Entities are required to apply IFRS 9 for reporting periods beginning on or after 1 January 2013 with early application permitted.			
	IFRS 9.7.3.2 (2010)	In October 2010, the IASB issued IFRS 9 *Financial Instruments*, which superseded IFRS 9 *Financial Instruments* issued in 2009. Entities are required to apply IFRS 9 (issued in 2010) for reporting periods beginning on or after 1 January 2013 with early application permitted. However, for annual periods beginning before 1 January 2013, an entity may elect to apply IFRS 9 (issued in 2009) instead of applying IFRS 9 (issued in 2010).			

Adoption of IFRS 9 (issued in 2009) for first-time adopters

Items 425-427 set out the disclosure requirements if the entity adopts IFRS 9 *Financial Instruments* (issued in 2009), i.e., for financial assets only. If the entity adopts IFRS 9 *Financial Instruments* (issued in 2010), i.e., for financial assets and financial liabilities, refer to items 478-480 If the entity does not adopt IFRS 9 *Financial Instruments,* but rather applies IAS 39 *Financial Instruments: Recognition and Measurement,* refer to item 26.

Designation of financial assets or financial liabilities

425	*IFRS 1.29 IFRS 1.D19A*	If the entity designates previously recognised financial assets as financial assets at fair value through profit or loss under IFRS 1.D19A, does the entity disclose for financial assets:			
		a. The fair value at the date of designation	☐	☐	☐
		b. Classification in the previous financial statements	☐	☐	☐

			Disclosure made Yes	No	N/A
		c. Carrying amount in the previous financial statements	☐	☐	☐
426	*IFRS 1.29A* *IFRS 1.D19*	If the entity designates previously recognised financial liabilities as financial liabilities at fair value through profit or loss under IFRS 1.D19, does the entity disclose for financial liabilities:			
		a. The fair value at the date of designation	☐	☐	☐
		b. Classification in the previous financial statements	☐	☐	☐
		c. Carrying amount in the previous financial statements	☐	☐	☐

Exemption from the requirement to restate comparative information for IFRS 9 (issued in 2009)

			Yes	No	N/A
427	*IFRS 1.E2*	If an entity chooses to present comparative information that does not comply with IFRS 9 (issued in 2009) and IFRS 7 in its first year of transition, does the entity disclose:			
	IFRS 1.E2(b)	a. This fact	☐	☐	☐
	IFRS 1.E2(b)	b. The basis used to prepare this information	☐	☐	☐
	IFRS 1.E2(c)	c. The information required by IAS 8.28(a)–(e) and (f)(i) (see item 124 a. – f.) for any adjustment between the statement of financial position at the comparative period's reporting date and the statement of financial position at the start of the first IFRS reporting period	☐	☐	☐
	IFRS 1.E2(d) *IAS 1.17(c)*	d. Additional information in accordance with IAS 1.17(c) when compliance with the specific requirements in IFRSs is insufficient to enable users to understand the impact of particular transactions, other events and conditions on the entity's financial position and financial performance	☐	☐	☐
	IFRS 1.E1	In its first IFRS financial statements, an entity that (a) adopts IFRSs for annual periods beginning before 1 January 2012 and (b) applies IFRS 9 (issued in 2009) must present at least one year of comparative information. However, this comparative information need not comply with IFRS 9 (issued in 2009) or IFRS 7, to the extent that the disclosures required by IFRS 7 relate to assets within the scope of IFRS 9 (issued in 2009). For such entities, references to the 'date of transition to IFRSs' means, in the case of IFRS 9 (issued in 2009) and IFRS 7 only, the beginning of the first IFRS reporting period.			

Financial instruments

Items 428.-475. set out the disclosure requirements if the entity adopts IFRS 9 *Financial Instruments* (issued in 2009), i.e., for financial assets only. If the entity adopts IFRS 9 *Financial Instruments* (issued in 2010), i.e., for financial assets and financial liabilities, refer to items 481.-530. If the entity does not adopt IFRS 9 *Financial Instruments*, but rather continues to apply IAS 39 *Financial Instruments: Recognition and Measurement*, refer to items 188.-238.

			Yes	No	N/A
428	*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	☐	☐	☐
		b. Provide sufficient information to permit reconciliation to the relevant items in the statement of financial position	☐	☐	☐
	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 IAS 39 or 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 those financial instruments as a separate class or classes 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.			
429	*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.	☐	☐	☐

			Disclosure made		
			Yes	No	N/A
430	*IFRS 7.8* *IAS 39.9*	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	☐	☐	☐
		▶ Those mandatorily measured at fair value	☐	☐	☐
		b. Financial liabilities at fair value through profit or loss, showing separately:			
		▶ Those designated as such upon initial recognition	☐	☐	☐
		▶ Those that meet the definition of held for trading in IAS 39	☐	☐	☐
		c. Financial assets measured at amortised cost	☐	☐	☐
		d. Financial liabilities measured at amortised cost	☐	☐	☐
		e. Financial assets measured at fair value through other comprehensive income	☐	☐	☐
431	*IFRS 7.9* *IFRS 7.36(a)*	If the entity designated a financial asset (or group of financial assets) as measured at fair value that would otherwise be measured at amortised cost, does it disclose:			
		a. The maximum exposure to credit risk of the financial asset (or group of financial assets) at the end of the reporting period	☐	☐	☐
		b. The amount by which any related credit derivatives or similar instruments mitigate that maximum exposure to credit risk	☐	☐	☐
		c. The 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	☐	☐	☐
		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	☐	☐	☐
	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 change in the fair value of any related credit derivatives or similar instruments that occurred during the reporting period and cumulatively since the financial asset was designated	☐	☐	☐
432	*IFRS 7.10* *IAS 39.9*	If the entity designated a financial liability as at fair value through profit or loss in accordance with IAS 39.9, does it disclose:			
		a. The 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 determined either:			
	IFRS 7.B4	▶ As the change in its fair value that is not attributable to changes in market conditions that give rise to market risk	☐	☐	☐
		Or			
		▶ Using an alternate method that the entity believes more faithfully represents the change in its fair value that is attributable to changes in the credit risk of the liability	☐	☐	☐
	IFRS 7.10	Changes in market conditions that give rise to market risk include changes in a benchmark interest rate, price of another entity's financial instrument, commodity price, foreign exchange rate or an index of prices or rates. For contracts that include a unit-linking feature, changes in market conditions include changes in the performance of the related internal or external investment fund.			
		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	☐	☐	☐
433	*IFRS 7.11*	Does the entity disclose:			
		a. The methods used to comply with the requirements in items 431 (c). and 432 (a).	☐	☐	☐
		b. If the entity believes that the disclosure it has given to comply with the requirements in items 431 (c). and 432(a). does not faithfully represent the change in the fair value of the financial asset or financial liability attributable to changes in the credit risk:			
		▶ The reasons for reaching this conclusion	☐	☐	☐
		And			
		▶ The factors the entity believes are relevant	☐	☐	☐

Investments at fair value through other comprehensive income

				Disclosure made		
				Yes	No	N/A
	434	*IFRS 7.11A*	If an entity designated investments in equity instruments to be measured at fair value through other comprehensive income, does it disclose:			
			a. Which investments in equity instruments are designated to be measured at fair value through other comprehensive income	☐	☐	☐
			b. The reasons for using this presentation alternative	☐	☐	☐
			c. The fair value of each such investment at the end of the reporting period	☐	☐	☐
			d. Dividends recognised during the period, showing separately:			
			▶ Those related to investments derecognised during the reporting period	☐	☐	☐
			▶ Those related to investments held at the end of the reporting period	☐	☐	☐
			e. Any transfers of the cumulative gain or loss within equity during the reporting period and the reason for such transfers	☐	☐	☐
	435	*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	☐	☐	☐
			b. The fair value of the investments at the date of derecognition	☐	☐	☐
			c. The cumulative gain or loss on disposal	☐	☐	☐
			Reclassification			
	436	*IFRS 7.12B*	If the entity, in the current or in previous reporting periods, reclassified any financial assets in accordance with paragraph 4.9 of IFRS 9 (issued in 2009), does the entity disclose:			
			a. The date of reclassification	☐	☐	☐
			b. A detailed explanation of the change in business model and a qualitative description of its effect on the entity's financial statements	☐	☐	☐
			c. The amount reclassified into and out of each category	☐	☐	☐
		IAS 1.82(ca)	d. For any financial assets reclassified so they are measured at fair value, any gain or loss arising from a difference between the previous carrying amount and its fair value at the reclassification date	☐	☐	☐
	437	*IFRS 7.12C*	For each reporting period following reclassification until derecognition for assets reclassified to be measured at amortised cost, does the entity disclose:			
			a. The effective interest rate determined on the date of reclassification	☐	☐	☐
			b. The interest income or expense recognised	☐	☐	☐
	438	*IFRS 7.12D*	If the entity reclassified financial assets so that they are measured at amortised cost since its last annual reporting date, does it disclose:			
			a. The fair value of the financial assets at the end of the reporting period	☐	☐	☐
			b. The fair value gain or loss that would have been recognised in profit or loss during the reporting period if the financial assets had not been reclassified	☐	☐	☐
			Derecognition			
	439	*IFRS 7.13*	If the entity transferred financial assets in such a way that part or all of the financial assets do not qualify for derecognition, does the entity disclose for each class of such financial assets:			
			a. The nature of the assets	☐	☐	☐
			b. The nature of the risks and rewards of ownership to which the entity remains exposed	☐	☐	☐
			c. If the entity continues to recognise all of the assets, the carrying amounts of the assets and of the associated liabilities	☐	☐	☐
			d. If the entity continues to recognise the assets to the extent of its continuing involvement:			
			▶ The total carrying amount of the original assets	☐	☐	☐
			▶ The amount of the assets that the entity continues to recognise	☐	☐	☐
			▶ The carrying amount of the associated liabilities	☐	☐	☐
			Items 440.-446. set out the disclosure requirements if an entity adopts the Amendments to IFRS 7 *Disclosures — Transfers of Financial Assets*.			
New	440	*IFRS 7.44M*	If an entity adopts the Amendments to IFRS 7 *Disclosures — Transfers of Financial Assets*, for an annual period beginning before 1 July 2011, does the entity:			
			▶ Disclose that fact	☐	☐	☐

				Disclosure made		
				Yes	No	N/A
			▶ Provide the amended disclosures for all transactions from that earlier date	☐	☐	☐
		IFRS 7.44M	The Amendments to IFRS 7 *Disclosures — Transfers of Financial Assets*, issued in October 2010, deleted IFRS 7.13 and added IFRS 7.42A - 42H and IFRS 1.B29-B39. An entity applies those amendments for annual periods beginning on or after 1 July 2011. In the first year of application, an entity need not provide comparative disclosures required by the amendments for any period presented that begins before 1 July 2011. Early application is permitted. However, if the entity applies those amendments from an earlier date, it provides the amended disclosures for all transactions from that earlier date.			
			Transfers of financial assets			
New	441	*IFRS 7.42A*	Does the entity present the disclosures required in items 442.-446. in a single note in its financial statements.	☐	☐	☐
New	442	*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	☐	☐	☐
			b. To evaluate the nature of, and risks associated with, the entity's continuing involvement in derecognised financial assets	☐	☐	☐
		IFRS 7.42A	The disclosures required in items 442.-446. 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. For these disclosure requirements, an entity transfers all or part of a financial asset (the transferred financial asset), if it either: a. Transfers the contractual rights to receive the cash flows of that financial asset 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			
			Transferred financial assets that are not derecognised in their entirety			
New	443	*IFRS 7.42D* *IFRS 7.B32*	To meet the objectives in item 442.(a), 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	☐	☐	☐
			b. The nature of the risks and rewards of ownership to which the entity remains exposed	☐	☐	☐
			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	☐	☐	☐
			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	☐	☐	☐
			▶ The fair value of the associated liabilities	☐	☐	☐
			▶ The net position	☐	☐	☐
			e. When the entity continues to recognise all of the transferred assets, the carrying amounts of the transferred assets and the associated liabilities	☐	☐	☐
		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	☐	☐	☐
			▶ The carrying amount of the assets that the entity continues to recognise	☐	☐	☐
			▶ The carrying amount of the associated liabilities	☐	☐	☐
			Transferred financial assets that are derecognised in their entirety			
New	444	*IFRS 7.42E* *IFRS 9.3.2.6(a)* *IFRS 9.3.2.6(c)(i)*	To meet the objectives in item 442.(b), when the entity derecognises financial assets, but has continuing involvement in them, does the entity disclose for each type of continuing involvement at the reporting date:			
			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	☐	☐	☐

				Disclosure made		
				Yes	No	N/A
			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.	☐	☐	☐
			Examples of cash outflows to repurchase the derecognised financial include, the strike price in an option agreement or the repurchase price in a repurchase agreement. If the cash outflow is variable, then the amount disclosed are based on the conditions that exist at each reporting date.			
		IFRS 7.B34 *IFRS 7.B35* *IFRS 7.B36*	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	☐	☐	☐
			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). An entity uses its judgement to determine an appropriate number of time bands in preparing the maturity analysis. 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:			
			▶ 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:			
			A. A description of how the entity manages the risk inherent in its continuing involvement in the derecognised financial assets	☐	☐	☐
			B. 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)	☐	☐	☐
			C. A description of any triggers associated with obligations to provide financial support or to repurchase a transferred financial asset	☐	☐	☐
		IFRS 7.42F	An entity may aggregate the information required by item 444. 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.			
New	445	*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:	☐	☐	☐
			▶ 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	☐	☐	☐
			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)	☐	☐	☐
			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):			
			▶ When the greatest transfer activity took place within that reporting period (for example, the last five days before the end of the reporting period)	☐	☐	☐
			▶ 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	☐	☐	☐
			Supplementary information			
New	446	*IFRS 7.42H* *IFRS 7.B39*	Does the entity disclose any additional information that it considers necessary to meet the disclosure objectives in item 442.	☐	☐	☐

			Disclosure made		
			Yes	No	N/A
	IFRS 7.42C IFRS 7.B29 IFRS 7.B30 IFRS 7.B31	For the disclosure requirements in items 444.-446. 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. However, the following do not constitute continuing involvement: 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.B33	Items 444.-446. require 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 the entity's 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).			
		Collateral			
447	IFRS 7.14 IAS 39.37	Does the entity disclose:			
		a. The carrying amount of financial assets pledged as collateral for liabilities or contingent liabilities, including amounts reclassified in accordance with IAS 39.37	☐	☐	☐
		b. The terms and conditions relating to the pledge	☐	☐	☐
	IAS 39.37	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 on 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 instruments or repurchase receivable) separately from other assets.			
448	IFRS 7.15	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:			
		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	☐	☐	☐
		Allowance account for credit losses			
449	IFRS 7.16	If financial assets are impaired by credit losses and the entity records the impairment in a separate account (for example, an allowance account or similar account used to record a collective impairment of assets) rather than directly reducing the carrying amount of the asset, does the entity reconcile changes in that account during the period for each class of financial assets.	☐	☐	☐
		Compound financial instruments with multiple embedded derivatives			
450	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.	☐	☐	☐
		Defaults and breaches			
451	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	☐	☐	☐
		b. The carrying amount of the loans payable in default at the end of the reporting period	☐	☐	☐
		c. Whether the default was remedied, or the terms of the loans payable were renegotiated, before the financial statements were authorised for issue	☐	☐	☐
452	IFRS 7.19	If, during the reporting period, there are breaches of loan agreement terms other than those described in item 451, does the entity disclose the same information as required by item 444. 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)	☐	☐	☐

			Disclosure made		
			Yes	No	N/A

Statement of comprehensive income and equity

Items of income, expense, gains and losses

453 *IFRS 7.20* Does the entity disclose the following items of income, expense, gains or losses, either in the statement of comprehensive income or in the notes:

a. Net gains or net losses on:

▶ Financial assets measured at fair value through profit or loss, showing separately:

A. Those financial assets designated as such upon initial recognition ☐ ☐ ☐

IAS 39.9 B. Those that are mandatorily measured at fair value in accordance with IFRS 9 (issued in 2009) ☐ ☐ ☐

▶ Financial liabilities at fair value through profit or loss, showing separately:

A. Those financial liabilities designated as such upon in initial recognition ☐ ☐ ☐

B. Those that meet the definition of held for trading in IAS 39 ☐ ☐ ☐

▶ Financial assets measured at amortised cost ☐ ☐ ☐

▶ Financial liabilities measured at amortised cost ☐ ☐ ☐

▶ Financial assets measured at fair value through other comprehensive income ☐ ☐ ☐

454 *IFRS 7.20* 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 financial liabilities not at fair value through profit or loss:

a. Total interest income ☐ ☐ ☐

b. Total interest expense ☐ ☐ ☐

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.

455 *IFRS 7.20* Does the entity disclose either in the statement of comprehensive income or in the notes, the fee income and expense (other than amounts included in determining the effective interest rate) arising from:

a. Financial assets measured at amortised cost or financial liabilities that are not at fair value through profit or loss ☐ ☐ ☐

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 ☐ ☐ ☐

456 *IAS 39.AG93* Does the entity disclose either in the statement of comprehensive income or in the notes, the interest income on impaired financial assets accrued in accordance with IAS 39.AG93 ☐ ☐ ☐

457 Does the entity disclose either in the statement of comprehensive income or in the notes, the impairment loss for each class of financial asset ☐ ☐ ☐

458 *IFRS 7.20A* If the entity derecognised a financial asset measured at amortised cost, does the entity disclose:

IAS 1.82(aa) a. An analysis of the gain or loss recognised in the statement of comprehensive income arising from the derecognition of those financial assets, showing separately gains and losses arising from derecognition ☐ ☐ ☐

b. The reasons for derecognising those financial assets ☐ ☐ ☐

Other disclosures

Accounting policies

459 *IFRS 7.21* Does the entity disclose, in the summary of significant accounting policies, 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. ☐ ☐ ☐

460 *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 ☐ ☐ ☐

b. The criteria for so designating such financial liabilities on initial recognition ☐ ☐ ☐

IAS 39.9
IAS 39.11A
IAS 39.12
c. how the entity satisfied the conditions in IAS 39.9, IAS 39.11A or IAS 39.12 for such designation

			Disclosure made Yes	No	N/A
	IAS 39.9(b)	▶ For instruments designated in accordance with the definition of a financial liability at fair value through profit or loss in IAS 39.9(b)(i), that disclosure includes the circumstances underlying the measurement or recognition inconsistency that would otherwise arise	☐	☐	☐
	IAS 39.9(b)	▶ For instruments designated in accordance with the definition of a financial liability at fair value through profit or loss in IAS 39.9(b)(ii), that disclosure includes how designation at fair value through profit or loss is consistent with the entity's documented risk management or investment strategy	☐	☐	☐
461	*IFRS 7.B5 (a)*	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	☐	☐	☐
	IFRS 9.4.5	b. How the entity has satisfied the criteria in paragraph 4.5 of IFRS 9 (issued in 2009) for such designation	☐	☐	☐
	IFRS 7.20	c. 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	☐	☐	☐
	IFRS 7.20	d. The criteria the entity uses to determine that there is objective evidence that an impairment loss has occurred	☐	☐	☐
	IFRS 7.36	e. If the terms of financial assets that would otherwise be past due or impaired have been renegotiated, the accounting policy for financial assets that are the subject of renegotiated terms	☐	☐	☐
462	*IFRS 7.B5* *IAS 1.122*	Does the entity disclose management's judgements for financial instruments that have the most significant affect the financial statements.	☐	☐	☐
		Hedge accounting			
463	*IFRS 7.22* *IAS 39.86*	Does the entity disclose the following separately for each type of hedge in IAS 39 (that is, fair value hedges, cash flow hedges and hedges of a net investment in a foreign operations):			
		a. A description of each type of hedge	☐	☐	☐
		b. A description of the financial instruments designated as hedging instruments	☐	☐	☐
		c. Their fair values at the end of the reporting period	☐	☐	☐
		d. The nature of the risks being hedged	☐	☐	☐
464	*IFRS 7.23*	For cash flow hedges, does the entity disclose:			
		a. The reporting periods when the cash flows are expected to occur and when they are expected to affect profit or loss	☐	☐	☐
		b. Any forecast transaction for which hedge accounting was previously used, but which is no longer expected to occur	☐	☐	☐
		c. The amount recognised in other comprehensive income during the reporting period	☐	☐	☐
		d. The amount reclassified from equity to profit or loss as a reclassification adjustment for the reporting period, showing the amount included in each line item in the statement of comprehensive income	☐	☐	☐
		e. The amount removed from equity during the reporting period and included in the initial cost or other carrying amount of a non-financial asset or non-financial liability whose acquisition or incurrence was a hedged highly probable forecast transaction	☐	☐	☐
465	*IFRS 7.24*	Does the entity separately disclose:			
		a. In fair value hedges, gains or losses:			
		▶ On the hedging instrument	☐	☐	☐
		▶ On the hedged item attributable to the hedged risk	☐	☐	☐
		b. The ineffectiveness recognised in profit or loss that arises from cash flow hedges	☐	☐	☐
		c. The ineffectiveness recognised in profit or loss that arises from hedges of net investment in foreign operations	☐	☐	☐
		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 derivatives linked to investments in equity instruments that do not have a quoted market price in an active market that are measured at cost in accordance with IAS 39 because their fair value cannot be measured reliably			

			Disclosure made		
			Yes	No	N/A
		Or c. For a contract containing a discretionary participation feature, if the fair values of that feature cannot be measured reliably			
466	*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)	☐	☐	☐
467	*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	☐	☐	☐
468	*IFRS 7.27*	For each class of financial instrument, does the entity disclose:			
		a. The methods used in determining fair value	☐	☐	☐
		b. If a valuation technique is used to determine fair value, the assumptions applied in determining fair values of each class of financial assets or financial liabilities	☐	☐	☐
	IFRS 7.27	For example, the entity discloses the assumptions for prepayment rates, rates of estimated credit losses, interest rates and discount rates.			
		c. Any change in the valuation technique	☐	☐	☐
		d. The reasons for that change	☐	☐	☐
	IFRS 1.E3 *IFRS 7.44G*	First-time adopters are exempt from disclosing comparative information in items 469-470.			
469	*IFRS 7.27A*	For the disclosures required by item 470., does the entity classify fair value measurements using a fair value hierarchy that reflects the significance of the inputs used in the measurements, according to the following levels:			
		a. Quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1)	☐	☐	☐
		b. Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices) (Level 2)	☐	☐	☐
		c. Inputs for the asset or liability that are not based on observable market data (unobservable inputs) (Level 3)	☐	☐	☐
	IFRS 7.27A	The entity determines the level in the fair value hierarchy based on the lowest level input that is significant to the fair value measurement in its entirety. The entity assesses the significance of an input against the fair value measurement in its entirety. If a fair value measurement uses observable inputs that require significant adjustment based on unobservable inputs, that measurement is a Level 3 measurement. Assessing the significance of a particular input to the fair value measurement in its entirety requires judgement, considering factors specific to the asset or liability.			
470	*IFRS 7.27B*	For fair value measurements recognised in the statement of financial position, does the entity disclose for each class of financial instruments in a tabular format unless another format is more appropriate:			
		a. The level in the fair value hierarchy into which the fair value measurements are categorised in their entirety, segregating fair value measurements based on the levels defined in item 469.	☐	☐	☐
		b. Any significant transfers between (into and out of) Level 1 and Level 2 of the fair value hierarchy and the reasons for those transfers, presented separately	☐	☐	☐
	IFRS 7.27B	Significance is judged with respect to profit or loss, and total assets or total liabilities.			
		c. For fair value measurements in Level 3 of the fair value hierarchy, a reconciliation from the beginning balances to the ending balances, disclosing separately changes during the reporting period attributable to the following:			
		▶ Total gains or losses for the reporting period recognised in profit or loss, and a description of where they are presented in the statement of comprehensive income or the separate income statement (if presented)	☐	☐	☐
		▶ Total gains or losses recognised in other comprehensive income	☐	☐	☐
		▶ Purchases, sales, issues and settlements (separately for each type of movement)	☐	☐	☐
		▶ Transfers into or out of Level 3 (for example, transfers attributable to changes in observable market data) and the reasons for those transfers, presented separately	☐	☐	☐
		d. The amount of total gains or losses for the reporting period in (c) included in profit or loss that are attributable to gains or losses relating to those assets and liabilities held at the end of the reporting period and a description of where those gains or losses are presented in the statement of comprehensive income or the separate income statement (if presented)	☐	☐	☐

			Disclosure made		
			Yes	No	N/A
		e. For fair value measurements in Level 3, if changing one or more of the inputs to reasonably possible alternative assumptions changes fair value significantly, disclose:			
		▶ That fact	☐	☐	☐
		▶ The effect of those changes	☐	☐	☐
		▶ How the effect of a change to a reasonably possible alternative assumption was calculated	☐	☐	☐
	IFRS 7.27B(e)	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.			
471	*IFRS 7.28* *IAS 39.AG76A*	If there is a difference between the fair value (transaction price) at initial recognition and the amount that is determined at that date using a valuation technique, does the entity disclose, by class of financial instrument:			
	IAS 39.AG76A	a. Its accounting policy for recognising that difference in profit or loss for changes in factors (including time) that market participants would consider in setting a price	☐	☐	☐
	IAS 39.AG76A	An entity subsequently measures a financial asset or financial liability and recognises gains and losses consistently with the requirements of IAS 39 or IFRS 9 (issued in 2009), as appropriate. The application of IAS 39.AG76 may result in no gain or loss being recognised on the initial recognition of a financial asset or financial liability. In such a case, IAS 39 requires that a gain or loss is recognised after initial recognition only to the extent that it arises from a change in a factor (including time) that market participants would consider in setting a price.			
		b. The aggregate difference yet to be recognised in profit or loss at the beginning and end of the reporting period and reconcile this difference	☐	☐	☐
472	*IFRS 7.29* *IFRS 7.30*	In the cases described in IFRS 7.29(b) and (c), does the entity 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	☐	☐	☐
		b. A description of the financial instruments, their carrying amount and an explanation of why fair value cannot be measured reliably	☐	☐	☐
		c. Information about the market for the instruments	☐	☐	☐
		d. Information about whether and how the entity intends to dispose of the financial instruments	☐	☐	☐
		e. If financial instruments whose fair value previously could not be reliably measured are derecognised:			
		▶ That fact	☐	☐	☐
		▶ Their carrying amount at the time of derecognition	☐	☐	☐
		▶ The amount of gain or loss recognised	☐	☐	☐
		Nature and extent of risk arising from financial instruments			
	IFRS 7.B6 *IFRS 7.32*	The disclosures required by items 227.-238. 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. 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.			
473	*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	☐	☐	☐
		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.			
		Transition requirements			
474	*IFRS 7.44I*	When an entity first applies IFRS 9 (issued in 2009), for each class of financial assets at the date of initial application, does the entity disclose in tabular format unless another format is more appropriate:			
		a. The original measurement category and carrying amount determined in accordance with IAS 39	☐	☐	☐
		b. The new measurement category and carrying amount determined in accordance with IFRS 9	☐	☐	☐

			Disclosure made Yes	No	N/A
		c. The amount of any financial assets 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, distinguishing between (a) those that IFRS 9 requires an entity to reclassify and (b) those that an entity elects to reclassify	☐	☐	☐
475	*IFRS 7.44J*	When an entity first applies IFRS 9 (issued in 2009), does the entity disclose qualitative information to enable users to understand:			
		a. How it applied the classification requirements in IFRS 9 to those financial assets whose classification changed as a result of applying IFRS 9	☐	☐	☐
		b. The reasons for any designation or de-designation of financial assets or financial liabilities as measured at fair value through profit or loss	☐	☐	☐

Adoption of IFRS 9 *Financial Instruments* (issued in 2010)

IFRS 9.8.2.3 Items 476.-477. set out the disclosure requirements if an entity adopts IFRS 9 *Financial Instruments* (issued in 2010), i.e., for financial assets and financial liabilities. If an entity adopts IFRS 9 *Financial Instruments* (issued in 2009), i.e., for financial assets only, refer to items 423.-424.

				Yes	No	N/A
New	476	*IFRS 9.7.1.1*	If the entity adopts IFRS 9 (issued in 2010) for annual periods beginning before 1 January 2013, does the entity disclose that fact.	☐	☐	☐
New	477	*IFRS 9.7.2.3*	If the entity adopts IFRS 9 (issued in 2010) not from the beginning of a reporting period and before 31 December 2010, does the entity disclose this fact and the reasons for using that date of initial application.	☐	☐	☐

IFRS 9.7.1.1 An entity applies IFRS 9 (issued in 2010) for annual periods beginning on or after 1 January 2013. Early application is permitted. However, if an entity applies IFRS 9 (issued in 2010) early and has not already applied IFRS 9 (issued in 2009), it must apply all of the requirements in IFRS 9 (issued in 2010) at the same time.

IFRS 9.7.3.2 However, for annual periods beginning before 1 January 2013, an entity may apply IFRS 9 (issued in 2009) instead of applying IFRS 9 (issued in 2010).

Adoption of IFRS 9 (issued in 2010) for first-time adopters

Items 478.-480. set out the disclosure requirements if the entity adopts IFRS 9 *Financial Instruments* (issued in 2010), i.e., for financial assets and financial liabilities. If the entity adopts IFRS 9 *Financial Instruments* (issued in 2009), i.e., for financial assets only, refer to items 425.-426. If the entity does not adopt IFRS 9 *Financial Instruments*, but continues to apply IAS 39 *Financial Instruments: Recognition and Measurement*, refer to item 26.

Designation of financial assets or financial liabilities

				Yes	No	N/A
New	478	*IFRS 1.29* *IFRS 1.D19A*	If the entity designates previously recognised financial assets as financial assets at fair value through profit or loss under IFRS 1.D19A, does the entity disclose for financial assets:			
			a. The fair value at the date of designation	☐	☐	☐
			b. Classification in the previous financial statements	☐	☐	☐
			c. Carrying amount in the previous financial statements	☐	☐	☐
New	479	*IFRS 1.29A* *IFRS 1.D19*	If the entity designates previously recognised financial liabilities as financial liabilities at fair value through profit or loss under IFRS 1.D19, does the entity disclose for financial liabilities:			
			a. The fair value at the date of designation	☐	☐	☐
			b. Classification in the previous financial statements	☐	☐	☐
			c. Carrying amount in the previous financial statements	☐	☐	☐

Exemption from the requirement to restate comparative information for IFRS 9 (issued in 2010)

				Yes	No	N/A
New	480	*IFRS 1.E2*	If an entity chooses to present comparative information that does not comply with IFRS 9 (issued in 2010) and IFRS 7 in its first year of transition, does the entity disclose:			
		IFRS 1.E2(b)	a. This fact	☐	☐	☐
		IFRS 1.E2(b)	b. The basis used to prepare this information	☐	☐	☐

Disclosure made: Yes | No | N/A

IFRS 1.E2(c)
IAS 8.28

c. The information required by IAS 8.28(a)–(e) and (f)(i) (see item 124 a. – f. for the individual requirements) for any adjustment between the statement of financial position at the comparative period's reporting date and the statement of financial position at the start of the first IFRS reporting period ☐ ☐ ☐

IFRS 1.E2(d)
IAS 1.17(c)

d. Additional information in accordance with IAS 1.17(c) when compliance with the specific requirements in IFRSs is insufficient to enable users to understand the impact of particular transactions, other events and conditions on the entity's financial position and financial performance ☐ ☐ ☐

IFRS 1.E1

> In its first IFRS financial statements, an entity that (a) adopts IFRSs for annual periods beginning before 1 January 2012 and (b) applies IFRS 9 (issued in 2010) presents at least one year of comparative information. However, this comparative information need not comply with IFRS 9 (issued in 2010) or IFRS 7, to the extent that the disclosures required by IFRS 7 relate to assets within the scope of IFRS 9 (issued in 2010). For such entities, references to the 'date of transition to IFRSs' means, in the case of IFRS 9 (issued in 2010) and IFRS 7 only, the beginning of the first IFRS reporting period.

Financial instruments

Items 481.-530. set out the disclosure requirements if the entity adopts IFRS 9 *Financial Instruments*(issued in 2010), i.e., for financial assets and financial liabilities. If the entity adopts IFRS 9 *Financial Instruments* (issued in 2009), i.e., for financial assets only, refer to items 428.-474. If the entity does not adopt IFRS 9 *Financial Instruments*, but rather applies IAS 39 *Financial Instruments: Recognition and Measurement*, refer to items 188.-238.

New 481 *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 ☐ ☐ ☐

b. Provide sufficient information to permit reconciliation to the relevant items in the statement of financial position ☐ ☐ ☐

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 (issued in 2010).
>
> 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 those financial instruments as a separate class or classes 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 balance between excessive detail that may not assist users of financial statements 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.

New 482 *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. ☐ ☐ ☐

New 483 *IFRS 7.8*
IFRS 9.4.1
IFRS 9.4.2

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 ☐ ☐ ☐
- Those mandatorily measured at fair value ☐ ☐ ☐

b. Financial liabilities at fair value through profit or loss, showing separately:

- Those designated as such upon initial recognition ☐ ☐ ☐
- Those that meet the definition of held for trading in IFRS 9 (issued in 2010) ☐ ☐ ☐

c. Financial assets measured at amortised cost ☐ ☐ ☐

d. Financial liabilities measured at amortised cost ☐ ☐ ☐

e. Financial assets measured at fair value through other comprehensive income ☐ ☐ ☐

				Disclosure made Yes	No	N/A
			Financial assets or financial liabilities at fair value through profit or loss			
New	484	*IFRS 7.9* *IFRS 7.36(a)*	If the entity designated a financial asset (or group of financial assets) as measured at fair value that would otherwise be measured at amortised cost, does it disclose:			
			a. The maximum exposure to credit risk of the financial asset (or group of financial assets) at the end of the reporting period	☐	☐	☐
			b. The amount by which any related credit derivatives or similar instruments mitigate that maximum exposure to credit risk	☐	☐	☐
			c. The change, during the reporting 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	☐	☐	☐
			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	☐	☐	☐
		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 change in the fair value of any related credit derivatives or similar instruments that occurred during the reporting period and cumulatively since the financial asset was designated	☐	☐	☐
		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			
			b. The remaining amount of change in the fair value of the liability is presented in profit or loss			
		IFRS 9.B5.7.5 -7, 10-12	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.			
		IFRS 9.5.7.8	If these requirements would create or enlarge an accounting mismatch in profit or loss, an entity presents all gains and losses on that liability (including the effects of changes in the credit risk of that liability) in profit or loss.			
New	485	*IFRS 7.10* *IFRS 9.4.2.2* *IFRS 9.5.7.7*	If the entity (a) 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:			
		IFRS 9.B5.7.13 - B5.7.20	a. The change, cumulatively, in the fair value of the financial liability that is attributable to changes in the credit risk of that liability	☐	☐	☐
			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	☐	☐	☐
			c. Any transfers of the cumulative gain or loss within equity during the reporting period including the reason for such transfers	☐	☐	☐
			d. If a liability is derecognised during the reporting period, the amount (if any) presented in other comprehensive income that was realised at derecognition	☐	☐	☐
New	486	*IFRS 7.10A* *IFRS 9.4.2.2* *IFRS 9.5.7.7* *IFRS 9.5.7.8*	If the entity (a) 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 change, during the reporting period and cumulatively, in the fair value of the financial liability that is attributable to changes in the credit risk of that liability	☐	☐	☐
			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	☐	☐	☐
New	487	*IFRS 7.11*	Does the entity disclose:			
			a. A detailed description of the methods used to comply with the requirements in items 484(c)., 485(a). and 486(a).	☐	☐	☐
			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 items 484(c)., 485(a). or 486(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 the credit risk:			
			▶ The reasons for reaching this conclusion	☐	☐	☐
			▶ The factors the entity believes are relevant	☐	☐	☐

				Disclosure made Yes	No	N/A
		IFRS 9. B5.7.6	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.	☐	☐	☐
		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, include its disclosure to comply with (c), a detailed description of the economic relationship described in IFRS 9.B5.7.6	☐	☐	☐
		IFRS 9. B5.7.5	When an entity designates a financial liability as at fair value through profit or loss, it must determine whether presenting in other comprehensive income the effects of changes in the liability's credit risk would create or enlarge an accounting mismatch in profit or loss. An accounting mismatch would be created or enlarged if presenting the effects of changes in the liability's credit risk in other comprehensive income would result in a greater mismatch in profit or loss than if those amounts were presented in profit or loss.			
		IFRS 9. B5.7.6	To make that determination, an entity must assess whether it expects that the effects of changes in the liability's credit risk will be offset in profit or loss by a change in the fair value of another financial instrument measured at fair value through profit or loss. Such an expectation must be based on an economic relationship between the characteristics of the liability and the characteristics of the other financial instrument.			
			Financial assets measured at fair value through other comprehensive income			
New	488	*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, does it disclose:			
			a. Which investments in equity instruments are designated to be measured at fair value through other comprehensive income	☐	☐	☐
			b. The reasons for using this presentation alternative	☐	☐	☐
			c. The fair value of each such investment at the end of the reporting period	☐	☐	☐
			d. Dividends recognised during the reporting period, showing separately:			
			▶ Those related to investments derecognised during the reporting period	☐	☐	☐
			▶ Those related to investments held at the end of the reporting period	☐	☐	☐
			e. Any transfers of the cumulative gain or loss within equity during the reporting period and the reason for such transfers	☐	☐	☐
New	489	*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	☐	☐	☐
			b. The fair value of the investments at the date of derecognition	☐	☐	☐
			c. The cumulative gain or loss on disposal	☐	☐	☐
			Reclassification			
New	490	*IFRS 7.12B IFRS 9.4.4.1*	If the entity, in the current or previous reporting periods, reclassified any financial assets in accordance with paragraph 4.4.1 of IFRS 9 (issued in 2010), does the entity disclose:			
			a. The date of reclassification	☐	☐	☐
			b. A detailed explanation of the change in business model and a qualitative description of its effect on the entity's financial statements	☐	☐	☐
			c. The amount reclassified into and out of each category	☐	☐	☐
		IAS 1.82(ca)	d. For any financial assets reclassified so they are measured at fair value, any gain or loss arising from a difference between the previous carrying amount and its fair value at the reclassification date	☐	☐	☐
New	491	*IFRS 7.12C IFRS 9.4.4.1*	For each reporting period following reclassification until derecognition for assets reclassified to be measured at amortised cost, does the entity disclose:			
			a. The effective interest rate determined on the date of reclassification	☐	☐	☐
			b. The interest income or expense recognised	☐	☐	☐
New	492	*IFRS 7.12D*	If the entity reclassified financial assets so that they are measured at amortised cost since its last annual reporting date, does it disclose:			
			a. The fair value of the financial assets at the end of the reporting period	☐	☐	☐
			b. The fair value gain or loss that would have been recognised in profit or loss during the reporting period if the financial assets had not been reclassified	☐	☐	☐
			Derecognition			
			Item 493. sets out the disclosure requirements if the entity DOES NOT adopt the 2010 amendments to *IFRS 7 Financial Instruments: Disclosures*.			

				Disclosure made		
				Yes	No	N/A
New	493	*IFRS 7.13*	If the entity transferred financial assets in such a way that part or all of the financial assets do not qualify for derecognition, does the entity disclose for each class of such financial assets:			
			a. The nature of the assets	☐	☐	☐
			b. The nature of the risks and rewards of ownership to which the entity remains exposed	☐	☐	☐
			c. If the entity continues to recognise all of the assets, the carrying amounts of the assets and of the associated liabilities	☐	☐	☐
			d. If the entity continues to recognise the assets to the extent of its continuing involvement:			
			▶ The total carrying amount of the original assets	☐	☐	☐
			▶ The amount of the assets that the entity continues to recognise	☐	☐	☐
			▶ The carrying amount of the associated liabilities	☐	☐	☐
			Items 494.-500. set out the disclosure requirements if an entity adopts the Amendments to IFRS 7 *Disclosures — Transfers of Financial Assets*.			
New	494	*IFRS 7.44M*	If an entity adopts the Amendments to IFRS 7 *Disclosures — Transfers of Financial Assets*, for an annual period beginning before 1 July 2011, does the entity:			
			▶ Disclose that fact	☐	☐	☐
			▶ Provide the amended disclosures for all transactions from that earlier date	☐	☐	☐
		IFRS 7.44M	The Amendments to IFRS 7 *Disclosures — Transfers of Financial Assets*, issued in October 2010, deleted IFRS 7.13 and added IFRS 7.42A - 42H and IFRS 1.B29-B39. An entity applies those amendments for annual periods beginning on or after 1 July 2011. In the first year of application, an entity need not provide comparative disclosures required by the amendments for any period presented that begins before 1 July 2011. Early application is permitted. However, if the entity applies those amendments from an earlier date, it provides the amended disclosures for all transactions from that earlier date.			
			Transfers of financial assets			
New	495	*IFRS 7.42A*	Does the entity present the disclosures required in items 496.-500. in a single note in its financial statements.	☐	☐	☐
New	496	*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	☐	☐	☐
			b. To evaluate the nature of, and risks associated with, the entity's continuing involvement in derecognised financial assets	☐	☐	☐
		IFRS 7.42A	The disclosures required in items 496.-500. 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. For these disclosures, an entity transfers all or part of a financial asset (the transferred financial asset), if it either: a. Transfers the contractual rights to receive the cash flows of that financial asset Or 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			
			Transferred financial assets that are not derecognised in their entirety			
New	497	*IFRS 7.42D* *IFRS 7.B32*	To meet the objectives in item 496.(a), 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	☐	☐	☐
			b. The nature of the risks and rewards of ownership to which the entity remains exposed	☐	☐	☐
			c. 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	☐	☐	☐
			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	☐	☐	☐

				Disclosure made		
				Yes	No	N/A
			▶ The fair value of the associated liabilities	☐	☐	☐
			▶ The net position	☐	☐	☐
			e. When the entity continues to recognise all of the transferred assets, the carrying amounts of the transferred assets and the associated liabilities	☐	☐	☐
		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	☐	☐	☐
			▶ The carrying amount of the assets that the entity continues to recognise	☐	☐	☐
			▶ The carrying amount of the associated liabilities	☐	☐	☐
			Transferred financial assets that are derecognised in their entirety			
New	498	*IFRS 7.42E* *IFRS 9.3.2.6(a)* *IFRS 9.3.2.6(c)(i)*	To meet the objectives in item 496.(b), when the entity derecognises financial assets, but has continuing involvement in them, does the entity disclose for each type of continuing involvement at the reporting date:			
			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	☐	☐	☐
			Examples of cash outflows to repurchase the derecognised financial include the strike price in an option agreement or the repurchase price in a repurchase agreement. If the cash outflow is variable, then the amount disclosed are based on the conditions that exist at each reporting date.			
		IFRS 7.B34 *IFRS 7.B35* *IFRS 7.B36*	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	☐	☐	☐
			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). An entity uses its judgement to determine an appropriate number of time bands in preparing the maturity analysis. 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:			
			▶ 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:			
			A. A description of how the entity manages the risk inherent in its continuing involvement in the derecognised financial assets	☐	☐	☐
			B. 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)	☐	☐	☐
			C. A description of any triggers associated with obligations to provide financial support or to repurchase a transferred financial asset	☐	☐	☐
		IFRS 7.42F	An entity may aggregate the information required by item 498. 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.			
New	499	*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:	☐	☐	☐

				Disclosure made		
				Yes	No	N/A
			▶ 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	☐	☐	☐
			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)	☐	☐	☐
			c. If the total proceeds from transfer activity (that qualifies for derecognition) in a reporting period are 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):			
			▶ When the greatest transfer activity took place within that reporting period (for example, the last five days before the end of the reporting period)	☐	☐	☐
			▶ 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	☐	☐	☐
			Supplementary information			
New	500	*IFRS 7.42H* *IFRS 7.B39*	Does the entity disclose any additional information that it considers necessary to meet the disclosure objectives in item 496.	☐	☐	☐
		IFRS 7.42C *IFRS 7.B29* *IFRS 7.B30* *IFRS 7.B31*	For items 498-500 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. However, the following do not constitute continuing involvement: 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.B33	Items 498-500 require 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 the entity's exposure to risks. For example, by type of financial instrument (e.g., guarantees or call options) or by type of transfer (for example, factoring of receivables, securitisations and secured lending).			
			Collateral			
New	501	*IFRS 7.14*	Does the entity disclose:			
		IFRS 9.2.3.23(a)	a. The carrying amount of financial assets pledged as collateral for liabilities or contingent liabilities, including amounts reclassified in accordance with IFRS 9.2.3.23(a)	☐	☐	☐
			b. The terms and conditions relating to the pledge	☐	☐	☐
		IFRS 9.2.3.23(a)	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 on 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 instruments or repurchase receivable) separately from other assets.			
New	502	*IFRS 7.15*	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:			
			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	☐	☐	☐

				Disclosure made Yes	No	N/A
			Allowance account for credit losses			
New	503	*IFRS 7.16*	If financial assets are impaired by credit losses and the entity records the impairment in a separate account (for example, an allowance account or similar account used to record a collective impairment of assets) rather than directly reducing the carrying amount of the asset, does the entity reconcile changes in that account during the reporting period for each class of financial assets.	☐	☐	☐
			Compound financial instruments with multiple embedded derivatives			
New	504	*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.	☐	☐	☐
			Defaults and breaches			
New	505	*IFRS 7.18*	For loans payable recognised at the end of the reporting period, does the entity disclose:			
			a. Details of any defaults of principal, interest, sinking fund, or redemption terms of those loans payable during the reporting period	☐	☐	☐
			b. The carrying amount of the loans payable in default at the end of the reporting period	☐	☐	☐
			c. Whether the default was remedied, or the terms of the loans payable were renegotiated, before the financial statements were authorised for issue	☐	☐	☐
New	506	*IFRS 7.19*	If, during the reporting period, there are breaches of loan agreement terms other than those described in item 505. does the entity disclose the same information as required by item 505., 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).	☐	☐	☐
			Statement of comprehensive income and equity			
			Items of income, expense, gains and losses			
New	507	*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:			
			a. Net gains or net losses on:			
			▶ Financial assets measured at fair value through profit or loss, showing separately:			
			A. Those financial assets designated as such upon initial recognition	☐	☐	☐
			B. Those that are mandatorily measured at fair value in accordance with IFRS 9 (issued in 2010).	☐	☐	☐
			▶ Financial liabilities at fair value through profit or loss, showing separately:			
			A. Those financial liabilities designated as such upon in initial recognition, showing separately the gain or loss recognised in other comprehensive income and the amount recognised in profit or loss	☐	☐	☐
			B. Those that are mandatorily measured at fair value in accordance with IFRS 9 (issued in 2010) (for example, financial liabilities that meet the definition of held for trading in IFRS 9 (issued in 2010))	☐	☐	☐
			▶ Financial assets measured at amortised cost	☐	☐	☐
			▶ Financial liabilities measured at amortised cost	☐	☐	☐
			▶ Financial assets measured at fair value through other comprehensive income	☐	☐	☐
New	508	*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 financial liabilities not at fair value through profit or loss:			
			a. Total interest income	☐	☐	☐
			b. Total interest expense	☐	☐	☐
		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.			
New	509	*IFRS 7.20(c)*	Does the entity disclose either in the statement of comprehensive income or in the notes, the fee income and expense (other than amounts included in determining the effective interest rate) arising from:			
			a. Financial assets measured at amortised cost or financial liabilities that are not at fair value through profit or loss	☐	☐	☐
			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	☐	☐	☐

				Disclosure made		
				Yes	No	N/A
New	510	*IFRS 7.20(d)* *IAS 39.AG93*	Does the entity disclose either in the statement of comprehensive income or in the notes, the interest income on impaired financial assets accrued in accordance with of IAS 39.AG93	☐	☐	☐
New	511	*IFRS 7.20(e)*	Does the entity disclose either in the statement of comprehensive income or in the notes, the impairment loss for each class of financial asset	☐	☐	☐
New	512	*IFRS 7.20A*	If the entity derecognised a financial asset measured at amortised cost, does the entity disclose:			
		IAS 1.82(aa)	a. An analysis of the gain or loss recognised in the statement of comprehensive income arising from the derecognition of those financial assets, showing separately gains and losses arising from derecognition	☐	☐	☐
			b. The reasons for derecognising those financial assets	☐	☐	☐
			Other disclosures			
			Accounting policies			
New	513	*IFRS 7.21* *IAS 1.117*	Does the entity disclose, in the summary of significant accounting policies, 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.	☐	☐	☐
New	514	*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	☐	☐	☐
			b. The criteria for so designating such financial liabilities on initial recognition	☐	☐	☐
		IFRS 9.4.2.2	c. How the entity satisfied the conditions in IFRS 9.4.2.2 for such designation	☐	☐	☐
New	515	*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	☐	☐	☐
		IFRS 9.4.1.5	b. How the entity has satisfied the criteria in paragraph 4.1.5 of IFRS 9 (issued in 2010) for such designation	☐	☐	☐
		IFRS 7.B5(e) *IFRS 7.20(a)*	c. 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	☐	☐	☐
		IFRS 7.B5(f) *IFRS 7.20(e)*	d. The criteria the entity uses to determine that there is objective evidence that an impairment loss has occurred	☐	☐	☐
		IFRS 7.B5(g) *IFRS 7.36(d)*	e. If the terms of financial assets that would otherwise be past due or impaired have been renegotiated, the accounting policy for financial assets that are the subject of renegotiated terms	☐	☐	☐
New	516	*IFRS 7.B5* *IAS 1.122*	Does the entity disclose management's judgements for financial instruments that have the most significant affect the financial statements	☐	☐	☐
			Hedge accounting			
New	517	*IFRS 7.22* *IAS 39.86*	Does the entity disclose the following separately for each type of hedge in IAS 39 (that is, fair value hedges, cash flow hedges and hedges of a net investment in a foreign operations):			
			a. A description of each type of hedge	☐	☐	☐
			b. A description of the financial instruments designated as hedging instruments	☐	☐	☐
			c. Their fair values at the end of the reporting period	☐	☐	☐
			d. The nature of the risks being hedged	☐	☐	☐
New	518	*IFRS 7.23*	For cash flow hedges, does the entity disclose:			
			a. The reporting periods when the cash flows are expected to occur, and when they are expected to affect profit or loss	☐	☐	☐
			b. A description of any forecast transaction for which hedge accounting was previously used, but which is no longer expected to occur	☐	☐	☐
			c. The amount recognised in other comprehensive income during the reporting period	☐	☐	☐
			d. The amount reclassified from equity to profit or loss as a reclassification adjustment for the reporting period, showing the amount included in each line item in the statement of comprehensive income	☐	☐	☐

				Disclosure made		
				Yes	No	N/A
			e. The amount removed from equity during the reporting period and included in the initial cost or other carrying amount of a non-financial asset or non-financial liability whose acquisition or incurrence was a hedged highly probable forecast transaction	☐	☐	☐
New	519	*IFRS 7.24*	Does the entity separately disclose:			
			a. In fair value hedges, gains or losses:			
			▶ On the hedging instrument	☐	☐	☐
			▶ On the hedged item attributable to the hedged risk	☐	☐	☐
			b. The ineffectiveness recognised in profit or loss that arises from cash flow hedges	☐	☐	☐
			c. The ineffectiveness recognised in profit or loss that arises from hedges of net investment in foreign operations	☐	☐	☐
			Fair value			
New		*IFRS 9 B5.4.14 and B5.4.15*	In limited circumstances, some investments in equity instruments may be measured at cost if there is insufficient recent information available to determine fair value. No fair value disclosures are required for these investments unless indicators included in IFRS 9 B5.4.15 allows the entity to calculate the 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 Or b. For a contract containing a discretionary participation feature, if the fair values of that feature cannot be measured reliably			
New	520	*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)	☐	☐	☐
New	521	*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	☐	☐	☐
New	522	*IFRS 7.27*	For each class of financial instrument, does the entity disclose:			
			a. The methods used in determining fair value	☐	☐	☐
			b. If a valuation technique is used to determine fair value, the assumptions applied in determining fair values of each class of financial assets or financial liabilities	☐	☐	☐
		IFRS 7.27	For example, the entity discloses the assumptions for prepayment rates, rates of estimated credit losses, interest rates and discount rates.			
			c. Any change in the valuation technique	☐	☐	☐
			d. The reasons for that change	☐	☐	☐
		IFRS 1.E3 *IFRS 7.44G*	First-time adopters are exempt from disclosing comparative information in items 523.-524.			
New	523	*IFRS 7.27A*	For the disclosures required by item 524., does the entity classify fair value measurements using a fair value hierarchy that reflects the significance of the inputs used in the measurements, according to the following levels:			
			a. Quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1)	☐	☐	☐
			b. Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices) (Level 2)	☐	☐	☐
			c. Inputs for the asset or liability that are not based on observable market data (unobservable inputs) (Level 3)	☐	☐	☐
		IFRS 7.27A	The entity determines the level in the fair value hierarchy based on the lowest level input that is significant to the fair value measurement in its entirety. The entity assesses the significance of an input against the fair value measurement in its entirety. If a fair value measurement uses observable inputs that require significant adjustment based on unobservable inputs, that measurement is a Level 3 measurement. Assessing the significance of a particular input to the fair value measurement in its entirety requires judgement, considering factors specific to the asset or liability.			
New	524	*IFRS 7.27B*	For fair value measurements recognised in the statement of financial position, does the entity disclose for each class of financial instruments in a tabular format unless another format is more appropriate:			
			a. The level in the fair value hierarchy into which the fair value measurements are categorised in their entirety, segregating fair value measurements based on the levels defined in item 523.	☐	☐	☐

				Disclosure made Yes	No	N/A
			b. Any significant transfers between (into and out of) Level 1 and Level 2 of the fair value hierarchy and the reasons for those transfers, presented separately	☐	☐	☐
		IFRS 7.27B(b)	Significance is judged with respect to profit or loss, and total assets or total liabilities.			
			c. For fair value measurements in Level 3 of the fair value hierarchy, a reconciliation from the beginning balances to the ending balances, disclosing separately changes during the reporting period attributable to the following:			
			▶ Total gains or losses for the reporting period recognised in profit or loss, and a description of where they are presented in the statement of comprehensive income or the separate income statement (if presented)	☐	☐	☐
			▶ Total gains or losses recognised in other comprehensive income	☐	☐	☐
			▶ Purchases, sales, issues and settlements (separately for each type of movement)	☐	☐	☐
			▶ Transfers into or out of Level 3 (for example, transfers attributable to changes in observable market data) and the reasons for those transfers, presented separately	☐	☐	☐
			d. The total gains or losses for the reporting period in (c) included in profit or loss that are attributable to gains or losses relating to those assets and liabilities held at the end of the reporting period and a description of where those gains or losses are presented in the statement of comprehensive income or the separate income statement (if presented)	☐	☐	☐
			e. For fair value measurements in Level 3, if changing one or more of the inputs to reasonably possible alternative assumptions changes fair value significantly, disclose:			
			▶ That fact	☐	☐	☐
			▶ The effect of those changes	☐	☐	☐
			▶ How the effect of a change to a reasonably possible alternative assumption was calculated	☐	☐	☐
		IFRS 7.27B(e)	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.			
New	525	*IFRS 7.28* *IFRS 9.B5.4.8*	If there is a difference between the transaction price at initial recognition and the single fair value amount at that date determined using a valuation technique that does not use data from observable markets, does the entity disclose, by class of financial instrument:			
		IFRS 9.B5.4.9	a. Its accounting policy for recognising that difference in profit or loss to reflect a change in factors (including time) that market participants would take into account when pricing the asset or liability	☐	☐	☐
		IFRS 9.B5.4.9	An entity subsequently measures a financial asset or financial liability and recognises gains and losses consistently with the requirements of IFRS 9 (issued in 2010). The application of IFRS 9.B5.4.8 may result in no gain or loss being recognised on the initial recognition of a financial asset or financial liability. In such a case, IFRS 9 (issued in 2010) requires that a gain or loss is recognised after initial recognition only to the extent that it arises from a change in a factor (including time) that market participants would take into account when pricing the asset or liability.			
			b. The aggregate difference yet to be recognised in profit or loss at the beginning and end of the reporting period and reconcile this difference	☐	☐	☐
New			c. If an entity early adopts IFRS 13, it should also disclose 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	☐	☐	☐
New	526	*IFRS 7.29* *IFRS 7.30*	In the cases described in IFRS 7.29(c), does the entity 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	☐	☐	☐
			b. A description of the financial instruments, their carrying amount and an explanation of why fair value cannot be measured reliably	☐	☐	☐
			c. Information about the market for the instruments	☐	☐	☐
			d. Information about whether and how the entity intends to dispose of the financial instruments	☐	☐	☐
			e. If financial instruments whose fair value previously could not be reliably measured are derecognised:			
			▶ That fact	☐	☐	☐
			▶ Their carrying amount at the time of derecognition	☐	☐	☐
			▶ The gain or loss recognised	☐	☐	☐
New	527		If an entity early adopts IFRS 13, has the entity applied the requirements of items 585.-588. instead 525.-526.	☐	☐	☐

				Disclosure made		
				Yes	No	N/A
			Nature and extent of risk arising from financial instruments			
		IFRS 7.B6 *IFRS 7.32*	The disclosures required by items 227.-238. 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. 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.			
New	528	*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.	☐	☐	☐
			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.			
			Transition requirements			
New	529	*IFRS 7.44I*	When an entity first applies IFRS 9 for each class of financial assets at the date of initial application, does the entity disclose in tabular format unless another format is more appropriate:			
			a. The original measurement category and carrying amount determined in accordance with IAS 39	☐	☐	☐
			b. The new measurement category and carrying amount determined in accordance with IFRS 9 (issued in 2010)	☐	☐	☐
			c. The amount of any financial assets 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, distinguishing between those that IFRS 9 (issued in 2010) requires an entity to reclassify and those that an entity reclassifies	☐	☐	☐
New	530	*IFRS 7.44J*	When an entity first applies IFRS 9 (issued in 2010), does the entity disclose qualitative information to enable users to understand:			
			a. How it applied the classification requirements in IFRS 9 (issued in 2010) to those financial assets whose classification changed as a result of applying IFRS 9 (issued in 2010)	☐	☐	☐
			b. The reasons for any designation or de-designation of financial assets or financial liabilities as measured at fair value through profit or loss	☐	☐	☐

New

Adoption of IFRS 10 *Consolidated Financial Statements*

New	*IFRS 10.C1*	An entity will apply this IFRS for annual periods beginning on or after 1 January 2013. Earlier application is permitted. If an entity applies this IFRS earlier, it must also apply IFRS 11, IFRS 12, IAS 27 *Separate Financial Statements* and IAS 28 (as amended in 2011) at the same time.
New	*IFRS 10.C2*	If an entity has early adopted IFRS 10, the entity has to apply this standard retrospectively in accordance with IAS 8, except as specified in the comment box below.
New	*IFRS 10.C3*	If application of this standard results in:
New		(a) Entities that were previously consolidated continue to be consolidated
New		Or
New		(b) Entities that were previously unconsolidated continue to be unconsolidated
New		an entity is not required to do any adjustment in application of this standard
New	*IFRS 10.C4*	When application of this IFRS for the first time results in an investor consolidating an investee that was not previously consolidated the investor will:
New		(a) If the investee is a business, apply IFRS 3 from the date when the investor obtained control of that investee on the basis of the requirements of this IFRS.
New		(b) If the investee is not a business, measure the assets, liabilities and non-controlling interests as if that investee had been consolidated (without recognising any goodwill for the investee) from the date when the investor obtained control of that investee on the basis of the requirements of this IFRS, and any difference between the amounts recognised and the previous carrying amount be recognized it in the opening balance of equity.
New		(c) If application of (a) or (b) is impracticable, the investor will:

				Disclosure made		
				Yes	No	N/A
New			(i) If the investee is a business, consider the deemed acquisition date the beginning of the earliest period for which application of IFRS 3 is practicable, which may be the current period.			
New			(ii) If the investee is not a business, consider the deemed acquisition date the beginning of the earliest period for which the application of the acquisition method of IFRS 3 is practicable, which may be the current period.			
New		*IFRS 10.C5*	If first time application of this IFRS results in an investor no longer consolidating an investee that was consolidated, the investor will measure its retained interest in the investee on the date of initial application at the amount at which it would have been measured if the requirements of this IFRS had been effective when the investor became involved with, or lost control of, the investee. If measurement of the retained interest is impracticable, the investor will apply the requirements of this IFRS for accounting for a loss of control at the beginning of the earliest period for which application of this IFRS is practicable, which may be the current period. The investor will recognise any difference between the previously recognised amount of the assets, liabilities and non-controlling interest and the carrying amount of the investor's involvement with the investee as an adjustment to equity			
New	531	*IFRS 10.C1*	If the entity has early applied IFRS 10 and, consequently, IFRS 11, IFRS 12, IAS 27 (amended 2011) and IAS 28 (amended 2011), does the entity disclose that fact.	☐	☐	☐

New

Adoption of IFRS 11 *Joint Arrangements*

New		*IFRS 11.C1*	An entity must apply this IFRS for annual periods beginning on or after 1 January 2013. Earlier application is permitted. If an entity applies this IFRS earlier, it must apply IFRS 10, IFRS 12, IAS 27 (as amended in 2011) and IAS 28 (as amended in 2011) at the same time.			
New		*IFRS 11.C2*	When changing from proportionate consolidation to the equity method, an entity must recognise its investment in the joint venture as at the beginning of the earliest period presented. That initial investment must be measured as the aggregate of the carrying amounts of the assets and liabilities that the entity had previously proportionately consolidated, including any goodwill arising from acquisition. If the goodwill previously belonged to a larger cash-generating unit, or to a group of cash-generating units, the entity shall allocate goodwill to the joint venture on the basis of the relative carrying amounts of the joint venture and the cash-generating unit or group of cash-generating units to which it belonged.			
New		*IFRS 11.C4*	If aggregating all previously proportionately consolidated assets and liabilities results in negative net assets, an entity shall assess whether it has legal or constructive obligations in relation to the negative net assets and, if so, the entity shall recognise the corresponding liability. If not, it must adjust retained earnings at the beginning of the earliest period presented. The entity must disclose this fact, along with its cumulative unrecognised share of losses of its joint ventures as at the beginning of the earliest period presented and at the date at which this IFRS is first applied.			
New		*IFRS 11.C7*	When changing from the equity method to accounting for assets and liabilities (joint operation), an entity must, at the beginning of the earliest period presented, derecognise the investment that was previously accounted for using the equity method and recognise its share of each of the assets and the liabilities in respect of its interest in the joint operation, including any goodwill that might have formed part of the carrying amount of the investment.			
New		*IFRS 11.C9*	Any difference arising from the investment previously accounted for using the equity method, and the net amount of the assets and liabilities, including any goodwill, recognised must be:			
New			(i) Offset against any goodwill relating to the investment with any remaining difference adjusted against retained earnings at the beginning of the earliest period presented, if the net amount of the assets and liabilities, including any goodwill, recognised is higher than the investment derecognised.			
New			(ii) Adjusted against retained earnings at the beginning of the earliest period presented, if the net amount of the assets and liabilities, including any goodwill, recognised is lower than the investment derecognised.			
New	532	*IFRS 11.C1*	If the entity has early applied IFRS 11 and,consequently, IFRS 10, IFRS 12, IAS 27 (amended 2011) and IAS28 (amended 2011), does the entity disclose that fact.	☐	☐	☐

New

Adoption of IFRS 12 *Disclosure of interests in other entities*

				Disclosure made		
				Yes	No	N/A
New		*IFRS 12.IN1* *IFRS 12.IN2* *IFRS 12.C1* *IFRS 12.C2*	IFRS 12 provides guidance for disclosures of an entity in subsidiaries, joint arrangements (joint ventures or joint operations), associates and unconsolidated structured entities (former special purpose entities). The application date for this standard is for annual periods beginning on or after 1 January 2013, but early application is permitted. This standard encourages entities to provide the information required by the standard. If an entity early applies any of the disclosures in the standard, it does not require the entity to comply with the entire standard. If an entity early applies this standard, it is not necessary to also apply IFRS 10, IFRS 11, IAS 27 (amended 2011) and IAS 28 (amended 2011)			
New			Disclosure requirements included in this standard replace those included in IAS 27, IAS 28, IAS 31, SIC 12 and SIC 13. Disclosures detailed below could coincide with those detailed under the captions "Consolidated financial statements" (items 154. – 157.), "Investments in Associates" (items 290.-297.) and "Interests in Joint Ventures" (items 278-283) of this checklist. Below are presented all IFRS 12 disclosures in full even if they are the same that have been detailed in those already mentioned captions for the sake of clarity in the case any entity early adopts IFRS 10 and, consequently, IFRS 11, IAS 27 (amended 2011), IAS 28 (amended 2011) and IFRS 12.			
New			**Subsidiaries**			
New	533	*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	☐	☐	☐
New	534	*IFRS 12.8*	Does the entity include under the significant judgements and assumptions disclosed in item 533. 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?	☐	☐	☐
New	535	*IFRS 12.9*	Does the entity disclose the following examples of significant judgements and assumptions made in determining that:			
New			a. It does not control another entity even though it holds more than half of the voting rights of the other entity	☐	☐	☐
New			b. It controls another entity even though it holds less than half of the voting rights of the other entity	☐	☐	☐
New			c. It is an agent or a principal	☐	☐	☐
New		*IFRS 10.B58*	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.			
New	536	*IFRS 12.10*	Does the entity disclose enough information to understand the composition of the group	☐	☐	☐
New	537	*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:			
New			a. The date of the end of the reporting period of the financial statements of that subsidiary	☐	☐	☐
New			And			
New			b. The reason for using a different date or period.	☐	☐	☐
New			**Non-controlling Interests**			
New	538	*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:			
New			a. The name of the subsidiary	☐	☐	☐
New			b. The principal place of business (and country of incorporation if different from the principal place of business) of the subsidiary	☐	☐	☐
New			c. The proportion of ownership interests held by non-controlling interests	☐	☐	☐
New			d. The proportion of voting rights held by non-controlling interests, if different from the proportion of ownership interests held	☐	☐	☐
New			e. The profit or loss allocated to non-controlling interests of the subsidiary during the reporting period	☐	☐	☐
New			f. Accumulated non-controlling interests of the subsidiary at the end of the reporting period	☐	☐	☐
New			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:			
New			(i) Dividends paid to non-controlling interests	☐	☐	☐

				Disclosure made Yes	No	N/A
New			(ii) Summarised financial information that might include but is not limited to:			
New			▶ Current assets	☐	☐	☐
New			▶ Non-current assets	☐	☐	☐
New			▶ Current liabilities	☐	☐	☐
New			▶ Non-current liabilities	☐	☐	☐
New			▶ Revenue	☐	☐	☐
New			▶ Profit or loss	☐	☐	☐
New			▶ Total comprehensive income	☐	☐	☐
New		*IFRS 12.B17*	When an entity's interest in a subsidiary is classified as held for sale in accordance with IFRS 5 *Non-current Assets Held for Sale and Discontinued Operations*, the entity is not required to disclose summarised financial information for the subsidiary.			
New			**Restrictions**			
New	539	*IFRS 12.13 (a)*	Does the entity disclose those circumstances that restrict the ability of a parent or its subsidiaries to transfer cash or other assets to (or from) other entities within the group	☐	☐	☐
New	540	*IFRS 12.13 (a)*	Does the entity disclose 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	☐	☐	☐
New	541	*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	☐	☐	☐
New	542	*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	☐	☐	☐
New			**Other disclosures for subsidiaries**			
New	543	*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	☐	☐	☐
New	544	*IFRS 12.19*	When an entity loses control on a subsidiary, but retains some investment interest, does the entity disclose :	☐	☐	☐
New			a. The gain or loss			
New			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	☐	☐	☐
New			And			
New			c. The line item(s) in profit or loss in which the gain or loss is recognised (if not presented separately)	☐	☐	☐
New		*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.			
New			**Joint Arrangements**			
New	545	*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:			
New			a. That it has joint control of an arrangement	☐	☐	☐
New			And			
New			b. The type of joint arrangement (ie joint operation or joint venture) when the arrangement has been structured through a separate vehicle	☐	☐	☐
New		*IFRS 11.B14*	When an entity has rights to the assets, and obligations for the liabilities, relating to the arrangement, the arrangement is a joint operation. When an entity has rights to the net assets of the arrangement, the arrangement is a joint venture.			

				Disclosure made		
				Yes	No	N/A
New		IFRS 11. A IFRS 11.B19 IFRS 11.B20 IFRS 11.B21 IFRS 11.B22	A separate vehicle is a separately identifiable financial structure, including separate legal entities or entities recognised by statute, regardless of whether those entities have a legal personality. A joint arrangement in which the assets and liabilities relating to the arrangement are held in a separate vehicle can be either a joint venture or a joint operation. Whether a party is a joint operator or a joint venturer depends on the party's rights to the assets, and obligations for the liabilities, relating to the arrangement that are held in the separate vehicle. When the parties have structured a joint arrangement in a separate vehicle, the parties need to assess whether the legal form of the separate vehicle, the terms of the contractual arrangement and, when relevant, any other facts and circumstances give them:			
New			(a). Rights to the assets, and obligations for the liabilities, relating to the arrangement (i.e., the arrangement is a joint operation)			
			Or			
New			(b). Rights to the net assets of the arrangement (i.e., the arrangement is a joint venture)			
New		IFRS 12.20 IFRS 12.21	A joint operator shall recognise in relation to its interest in a joint operation:			
New			▶ Its assets, including its share of any assets held jointly			
New			▶ Its liabilities, including its share of any liabilities incurred jointly			
New			▶ Its revenue from the sale of its share of the output arising from the joint operation			
New			▶ Its share of the revenue from the sale of the output by the joint operation			
			And			
New			▶ Its expenses, including its share of any expenses incurred jointly			
New			A joint operator must account for the assets, liabilities, revenues and expenses relating to its interest in a joint operation in accordance with the IFRSs applicable to the particular assets, liabilities, revenues and expenses.			
New			IFRS 12 provides guidance for disclosures relating to Joint Ventures. Disclosures relating to Joint Operations are those disclosures related to the assets and liabilities of that operation. Consideration needs to be given to each of the corresponding assets and liabilities captions of this checklist.			
New	546	IFRS 12.8	Does the entity include under significant judgements and assumptions mentioned in the item 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	☐	☐	☐
New	547	IFRS 12.21(a)	Does the entity disclose for each joint arrangement that is material to the reporting entity:			
New			a. The name of the joint arrangement	☐	☐	☐
New			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)	☐	☐	☐
New			c. The principal place of business (and country of incorporation, if applicable and different from the principal place of business) of the joint arrangement	☐	☐	☐
New			d. The proportion of ownership interest or participating share held by the entity and, if different, the proportion of voting rights held (if applicable)	☐	☐	☐
New	548	IFRS 12.21(b) IFRS 12.B12 IFRS 12.B13	Does the entity disclose for each joint venture that is material to the reporting entity:			
New			a. Whether the investment in the joint venture is measured using the equity method or at fair value	☐	☐	☐
New			b. The following financial information including:			
New			i. Dividends received from the joint venture	☐	☐	☐
			ii. Summarised financial information that might include, but is not limited to:			
New			▶ Current assets	☐	☐	☐
New			▶ Non-current assets	☐	☐	☐
New			▶ Current liabilities	☐	☐	☐
New			▶ Non-current liabilities	☐	☐	☐
New			▶ Revenue	☐	☐	☐
New			▶ Profit or loss from continuing operations	☐	☐	☐
New			▶ Post-tax profit or loss from discontinued operations	☐	☐	☐
New			▶ Other comprehensive income	☐	☐	☐
New			▶ Total comprehensive income	☐	☐	☐
New			▶ Cash and cash equivalents (as included in current assets above)	☐	☐	☐

				Disclosure made Yes	No	N/A
New			▶ Current financial liabilities (excluding trade and other payables and provisions) as included in current liabilities above	☐	☐	☐
New			▶ Non-current financial liabilities (excluding trade and other payables and provisions)	☐	☐	☐
New			▶ Depreciation and amortisation	☐	☐	☐
New			▶ Interest income	☐	☐	☐
New			▶ Interest expense	☐	☐	☐
New			▶ Income tax expense or income	☐	☐	☐
New			iii. 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	☐	☐	☐
New	549	*IFRS 12.B14*	Does the detailed financial information, included in the item 548. above, reflect the amounts included in the IFRS financial statements of the joint venture and not the entity's share of those amounts	☐	☐	☐
New	550	*IFRS 12.B14*	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	☐	☐	☐
New	551	*IFRS 12.B14*	Does the entity provide a reconciliation of the summarised financial information presented to the carrying amount of its interest in the joint venture	☐	☐	☐
New	552	*IFRS 12.B15*	If the entity presents the financial information on the basis of the joint venture's financial information, because:			
New			a. The entity measures its interest in the joint venture at fair value			
New			And			
New			b. The joint venture does not prepare IFRS financial statements and preparation on that basis would be impracticable or cause undue cost			
New			Does the entity disclose the basis on which the summarised financial information has been prepared	☐	☐	☐
New	553	*IFRS 12.B16*	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	☐	☐	☐
New	554	*IFRS 12.B16*	Does the entity disclose separately for those individually immaterial joint ventures the aggregate amount of its share in the following financial information:			
New			a. Profit or loss from continuing operations	☐	☐	☐
New			b. Post-tax profit or loss from discontinued operations	☐	☐	☐
New			c. Other comprehensive income	☐	☐	☐
New			d. Total comprehensive income	☐	☐	☐
New		*IFRS 12.B17*	When an entity's interest in a joint venture (or a portion of its interest in a joint venture) is classified as held for sale in accordance with IFRS 5 *Non-current Assets Held for Sale and Discontinued Operations*, the entity is not required to disclose summarised financial information for it.			
New			**Commitments for Joint Ventures**			
New	555	*IFRS 12.23(a)* *IFRS 12.B18* *IFRS 12.B19*	Does the entity disclose the following unrecognised commitments that may give rise to a future outflow of cash or other resources:			
New			a. Unrecognised commitments to contribute funding or resources as a result of, for example:			
New			▶ The constitution or acquisition agreements of a joint venture (that, for example, require an entity to contribute funds over a specific period)	☐	☐	☐
New			▶ Capital-intensive projects undertaken by a joint venture	☐	☐	☐
New			▶ 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	☐	☐	☐
New			▶ Unrecognised commitments to provide loans or other financial support to a joint venture	☐	☐	☐
New			▶ Unrecognised commitments to contribute resources to a joint venture, such as assets or services	☐	☐	☐
New			▶ Other non-cancellable unrecognised commitments relating to a joint venture	☐	☐	☐
New			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	☐	☐	☐

				Disclosure made Yes	No	N/A
New	556	*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	☐	☐	☐
New			**Other disclosures for Joint Ventures**			
New	557	*IFRS 12.22*	Does the entity disclose:			
New			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	☐	☐	☐
New			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:			
New			▶ The date of the end of the reporting period of the financial statements of that joint venture	☐	☐	☐
New			And			
New			▶ The reason for using a different date or period	☐	☐	☐
New			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	☐	☐	☐
New			**Associates**			
New	558	*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	☐	☐	☐
New	559	*IFRS 12.8*	Does the entity include under significant judgements and assumptions mentioned in item 558. above, those made by the entity when changes in facts and circumstances are such that the conclusion about whether it has significant influence changes during the reporting period	☐	☐	☐
New	560	*IFRS 12.9*	Does the entity disclose significant judgements and assumptions made in determining that:			
New			a. It does not have significant influence even though it holds 20 per cent or more of the voting rights of another entity	☐	☐	☐
New			b. It has significant influence even though it holds less than 20 per cent of the voting rights of another entity	☐	☐	☐
New	561	*IFRS 12.21(a)*	Does the entity disclose for each associate that is material to the reporting entity:			
New			▶ The name of the associate	☐	☐	☐
New			▶ 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)	☐	☐	☐
New			▶ The principal place of business (and country of incorporation, if applicable and different from the principal place of business) of the associate	☐	☐	☐
New			▶ The proportion of ownership interest or participating share held by the entity and, if different, the proportion of voting rights held (if applicable)	☐	☐	☐
New	562	*IFRS 12.21(b)* *IFRS 12.B12*	Does the entity disclose for each associate that is material to the reporting entity:			
New			a. Whether the investment in the associate is measured using the equity method or at fair value	☐	☐	☐
New			b. The following financial information (as a minimum):			
New			▶ Dividends received from the associate	☐	☐	☐
New			▶ Current assets	☐	☐	☐
New			▶ Non-current assets	☐	☐	☐
New			▶ Current liabilities	☐	☐	☐
New			▶ Non-current liabilities	☐	☐	☐
New			▶ Revenue	☐	☐	☐
New			▶ Profit or loss from continuing operations	☐	☐	☐
New			▶ Post-tax profit or loss from discontinued operations	☐	☐	☐
New			▶ Other comprehensive income	☐	☐	☐
New			▶ Total comprehensive income	☐	☐	☐

				Disclosure made		
				Yes	No	N/A
New			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	☐	☐	☐
New	563	*IFRS 12.B14*	Does the detailed financial information included in item 562. above reflect the amounts included in the IFRS financial statements of the associate and not the entity's share of those amounts	☐	☐	☐
New	564	*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	☐	☐	☐
New	565	*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	☐	☐	☐
New	566	*IFRS 12.B15*	If the entity presents the financial information on the basis of the associate financial information, because:			
New			a. The entity measures its interest in the associate at fair value			
New			And			
New			b. The associate does not prepare IFRS financial statements and preparation on that basis would be impracticable or cause undue cost			
New			Does the entity disclose the basis on which the summarised financial information has been prepared	☐	☐	☐
New	567	*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	☐	☐	☐
New	568	*IFRS 12.B16*	Does the entity disclose separately, for those individually immaterial associates, the aggregate amount of its share in the following financial information of those associates:			
New			a. Profit or loss from continuing operations	☐	☐	☐
New			b. Post-tax profit or loss from discontinued operations	☐	☐	☐
New			c. Other comprehensive income	☐	☐	☐
New			d. Total comprehensive income	☐	☐	☐
New		*IFRS 12.B17*	When an entity's interest in an associate (or a portion of its interest in an associate) is classified as held for sale in accordance with IFRS 5 *Non-current Assets Held for Sale and Discontinued Operations*, the entity is not required to disclose summarised financial information for it.			
New			**Commitments for Associates**			
New	569	*IFRS 1223(b)*	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	☐	☐	☐
New			**Other disclosures for Associates**			
New	570	*IFRS 12.22*	Does the entity disclose:			
New			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	☐	☐	☐
New			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:			
New			▶ The date of the end of the reporting period of the financial statements of that associate	☐	☐	☐
New			And			
New			▶ The reason for using a different date or period	☐	☐	☐
New			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	☐	☐	☐
New			**Structured Entities (former Special Purpose Entities)**			
New		*IFRS 12.B21* *IFRS 12.B22*	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.			
New			A structured entity often has some or all of the following features or attributes:			

				Disclosure made		
				Yes	No	N/A
New			(a) Restricted activities			
New			(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			
New			(c) Insufficient equity to permit the structured entity to finance its activities without subordinated financial support			
New			(d) Financing in the form of multiple contractually linked instruments to investors that create concentrations of credit or other risks (tranches)			
New			If structured entities are consolidated because they are controlled, they are subject to the same disclosure requirements as subsidiaries. In addition, there certain further disclosure requirements detailed below.			
New	571	*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)	☐	☐	☐
New	572	*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:			
New			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	☐	☐	☐
New			And			
New			b. The reasons for providing the support	☐	☐	☐
New	573	*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	☐	☐	☐
New	574	*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	☐	☐	☐
New			**Unconsolidated Structured Entities**			
New	575	*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	☐	☐	☐
New	576	*IFRS 12.27*	If an entity has sponsored an unconsolidated structured entity for which it does not provide information (eg because it does not have an interest in the entity at the reporting date), does the entity disclose:			
New			a. How it has determined which structured entities it has sponsored;	☐	☐	☐
New			b. Income from those structured entities during the reporting period, including a description of the types of income presented	☐	☐	☐
New			And			
New			c. The carrying amount (at the time of transfer) of all assets transferred to those structured entities during the reporting period	☐	☐	☐
New	577	*IFRS 12.29*	Does the entity disclose a summary of:			
New			a. The carrying amounts of the assets and liabilities recognised in its financial statements relating to its interests in unconsolidated structured entities	☐	☐	☐
New			b. The line items in the statement of financial position in which those assets and liabilities are recognised	☐	☐	☐
New			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. If an entity cannot quantify its maximum exposure to loss from its interests in unconsolidated structured entities, it will disclose that fact and the reasons	☐	☐	☐
New			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	☐	☐	☐
New	578	*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:			

				Disclosure made Yes	No	N/A
New			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:			
New			▶ A description of events or circumstances that could expose the reporting entity to a loss	☐	☐	☐
New			▶ Whether there are any terms that would limit the obligation	☐	☐	☐
New			▶ 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	☐	☐	☐
New			b. Losses incurred by the entity during the reporting period relating to its interests in unconsolidated structured entities	☐	☐	☐
New			c. The types of income the entity received during the reporting period from its interests in unconsolidated structured entities	☐	☐	☐
New			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	☐	☐	☐
New			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	☐	☐	☐
New			f. Any difficulties an unconsolidated structured entity has experienced in financing its activities during the reporting period	☐	☐	☐
New			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	☐	☐	☐
New	579	*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, purchasing assets of or instruments issued by the structured entity), does the entity disclose:			
New			a. The type and amount of support provided, including situations in which the entity assisted the structured entity in obtaining financial support	☐	☐	☐
New			And			
New			b. The reasons for providing the support	☐	☐	☐
New	580	*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	☐	☐	☐
New			**Adoption of IFRS 13 *Fair Value Measurement***			
New	581	*IFRS 13.C1*	If an entity applies this IFRS for annual periods beginning before 1 January 2013, does it disclose that fact	☐	☐	☐
New			**Class of assets and liabilities**			
New		*IFRS 13.5* *IFRS 13.6* *IFRS 13.7*	The application of this IFRS should be made when another IFRS requires it or when the entity elects fair value measurements or disclosures about fair value measurements, except:			
New			(a) Share-based payment transactions within the scope of IFRS 2			
New			(b) Leasing transactions within the scope of IAS 17			
New			(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			
New			(d) Plan assets measured at fair value in accordance with IAS 19			
New			(e) Retirement benefit plan investments measured at fair value in accordance with IAS 26			
New			(f) Assets for which recoverable amount is fair value less costs of disposal in accordance with IAS 36			
New	582	*IFRS 13.94*	Does the entity classify assets and liabilities under the scope of this standard based on:			
New			a. The nature, characteristics and risks of the asset or liability	☐	☐	☐
New			And			

				Disclosure made		
				Yes	No	N/A
New			b. The level of the fair value hierarchy within which the fair value measurement is categorised	☐	☐	☐
New		*IFRS 13.94*	Level of the fair value hierarchy is defined and addressed in detail in IFRS 13.72-90 and IFRS13.B35-36. These levels are based in the inputs that are used to determine the fair value and can be summarized in:			
New			Level 1 inputs: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date			
New			Level 2 inputs: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly			
New			Level 3 inputs: Unobservable inputs for the asset or liability			
New			The number of classes 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.			
New	583	*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	☐	☐	☐
New	584	*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:			
New			a. The level of fair value hierarchy	☐	☐	☐
New			b. For Levels 2 and 3, a description of the valuation techniques and the inputs used in the measurement	☐	☐	☐
New			c. If the highest and best use of the non-financial asset differs from its current use	☐	☐	☐
New			**Fair value disclosures**			
New			**Recurring fair value measurements of assets and liabilities disclosures**			
New		*IFRS 13.93 (a)*	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 entity measures an asset held for sale at fair value less costs to sell in accordance with IFRS 5 *Non-current Assets Held for Sale and Discontinued Operations* because the asset's fair value less costs to sell is lower than its carrying amount).			
New	585	*IFRS 13.91* *IFRS 13.93*	Does the entity disclose for assets and liabilities that are measured at fair value on a recurring basis in the statement of financial position after initial recognition:			
New			a. Fair value measurement at the end of the reporting period	☐	☐	☐
New			b. The level of the fair value hierarchy	☐	☐	☐
New			c. The amount of any transfers between Level 1 and Level 2, reasons for these transfers and entity's policy for determining when transfers are deemed	☐	☐	☐
New			d. For Level 2 and Level 3 a description of the valuation techniques and the inputs used in the fair value measurement, any change and reasons for changes in a valuation technique as well as, for level 3 quantitative information about the significant unobservable inputs used that were internally developed by the entity.	☐	☐	☐
New			e. For Level 3, a reconciliation from opening to closing balances disclosing:			
New			▶ Total gains and losses recognised during the period in profit or loss and the line in which these profits or losses are recognised	☐	☐	☐
New			▶ Total gains and losses recognised during the period in other comprehensive income and the line of other comprehensive income in which these profits or losses are recognised	☐	☐	☐
New			▶ Purchases, sales, issues and settlements (each separately)	☐	☐	☐
New			▶ The amounts of any transfer into and out of Level 3, reasons for the transfer and entity`s policy to determine when these transfers are deemed to have occurred	☐	☐	☐
New			f. For total gains and losses recognised during the period in profit or loss, 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 of profit or loss in which they are recognised	☐	☐	☐
New			g. For Level 3, a description of the valuation processes used by the entity	☐	☐	☐
New			h. For level 3:			
New			▶ A narrative description of the sensitivity if a change in an unobservable input to a different amount might result in a significantly higher or lower fair value measurement	☐	☐	☐

				Disclosure made Yes	No	N/A
New			▶ 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, disclose the effect of those changes	☐	☐	☐
New			i. If the highest and best use of a non-financial asset differs from its current use and why this has been used	☐	☐	☐
New		*IFRS 13. 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.			
New			**Non-recurring fair value measurements assets and liabilities disclosures**			
New	586	*IFRS 13.91* *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:			
New			a. Fair value measurement at the end of the reporting period	☐	☐	☐
New			b. Reasons for the fair value measurement	☐	☐	☐
New			c. The level of the fair value hierarchy	☐	☐	☐
New			d. For Level 2 and Level 3 a description of the valuation techniques and the inputs used in the fair value measurement, any change and reasons for changes in a valuation technique as well as, for level 3 quantitative information about the significant unobservable inputs used that were internally developed by the entity	☐	☐	☐
New			e. For Level 3 a description of the valuation processes used by the entity	☐	☐	☐
New			f. If the highest and best use of a non-financial asset differs from its current use and why this has been used	☐	☐	☐
New			**Other disclosures**			
New	587	*IFRS 13.96*	If an entity holds a group of financial assets and financial liabilities exposed to market and credit risks of each of the counterparties, manages that group of assets and liabilities on the basis of its net exposure, and measures the fair value of that group on the basis of the price that would be received to sell the net position, it should be disclosed	☐	☐	☐
New	588	*IFRS 13.98*	For a liability measured at fair value and issued with an inseparable third-party credit enhancement, an issuer shall disclose the existence of that credit enhancement and whether it is reflected in the fair value measurement of the liability	☐	☐	☐

New

Adoption of IAS 19 (Revised in 2011) *Employee Benefits*

				Yes	No	N/A
New			IAS 19 revised is applicable for annual periods beginning on or after 1 January 2013, early application is permitted. IAS 19 revised includes some accounting changes in respect of existing IAS 19, the main changes are:			
New			▶ Corridor approach removed, it should be now recognised in value pension assets and liabilities as they occur			
New			▶ For post employment benefits, service costs and net interest income (expense) recorded in P&L, remaining changes through OCI			
New			▶ Employment benefits classified as short-term based on expected timing of settlement rather than employee entitlement			
New			▶ Termination benefits recognised only when the offer cannot be withdrawn.			
New			IAS 19 also includes some more disclosure requirements. These new disclosures are focused on defined benefit plans and relates to sensitivity analysis and assets-liabilities matching strategies. If an entity early adopts IAS 19 (revised in 2011), then it must include the disclosures detailed below and not those included in items 167.-179. All cross references below are referred to IAS 19 (revised 2011).			
New	589	*IAS 19.172*	If an entity is early adopted this standard, does the entity disclose that fact.	☐	☐	☐
New			**Short-term employee benefits**			
New		*IAS 19.25* *IAS 1.104*	Although IAS 19 does not require specific disclosures about short-term employee benefits, other IFRS may require disclosures. For example, IAS 1 requires that the entity disclose employee benefits expense and IAS 24 requires disclosures about employee benefits for key management personnel.			
New			**Other long-term employee benefits**			
New		*IAS 19.158* *IAS 1.104*	Although IAS 19 does not require specific disclosures about other long-term employee benefits, other IFRS may require disclosures. For example, IAS 1 requires that the entity disclose employee benefits expense and IAS 24 requires disclosures about employee benefits for key management personnel.			

				Disclosure made		
				Yes	No	N/A
New			**Multi-employer plans**			
New	590	*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 items 595-603 and (a)-(c) of item below	☐	☐	☐
New	591	*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:			
New			a. A description of the funding arrangements, including the method used to determine the entity's rate of contributions and any minimum funding requirements	☐	☐	☐
New			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	☐	☐	☐
New			c. A description of any agreed allocation of a deficit or surplus on:			
New			▶ Wind-up of the plan	☐	☐	☐
			Or			
New			▶ The entity's withdrawal from the plan	☐	☐	☐
New			d. The fact that the plan is a defined benefit plan	☐	☐	☐
New			e. The reason why sufficient information is not available to enable the entity to account for the plan as a defined benefit plan	☐	☐	☐
New			f. The expected contributions to the plan for the next annual reporting period	☐	☐	☐
New			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	☐	☐	☐
New			h. An indication of the level of participation of the entity in the plan compared with other participating entities. Examples of measures that might provide such an indication include the entity's proportion of the total contributions to the plan or the entity's proportion of the total number of active members, retired members, and former members entitled to benefits, if that information is available	☐	☐	☐
New			**Defined benefit plans that share risks between various entities under common control**			
New		*IAS 19.40* *IAS 19.41*	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 the item below only relate to the entity's separate financial statements.			
New	592	*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:			
New			a. The contractual agreement or stated policy for charging the net defined benefit cost or the fact that there is no such policy	☐	☐	☐
New			b. The policy for determining the contribution to be paid by the entity	☐	☐	☐
New			c. If the entity accounts for an allocation of the net defined benefit cost under IAS 41 (that is, if the entity shares the risk from the defined benefit plan among entities under common control, measures the plan as a whole, but recognises the net defined benefit cost that relates to the reporting entity only), all the information about the plan as a whole under item 595.-603.	☐	☐	☐
New			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 items 595 and 598-600.	☐	☐	☐
New			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:			
New			a. That group entity's financial statements separately identify and disclose the information required about the plan			
New			And			
New			b. 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			
New			**Defined contribution plans**			
New	593	*IAS 19.53*	Does the entity disclose the amount recognised as an expense for defined contribution plans	☐	☐	☐
New	594	*IAS 19.54*	Does the entity disclose contributions to defined contribution plans for key management personnel	☐	☐	☐
New			**Defined benefit plans**			

				Yes	No	N/A
New			**Characteristics and risks associated with them**			
New	595	*IAS 19.139*	Does the entity disclose:			
New			a. Information about the characteristics of its defined benefit plans, including:			
New			▶ The nature of the benefits provided by the plan (e.g., final salary defined benefit plan or contribution-based plan with guarantee)	☐	☐	☐
New			▶ 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	☐	☐	☐
New			▶ 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	☐	☐	☐
New			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	☐	☐	☐
New			c. A description of any plan amendments, curtailments and settlements	☐	☐	☐
New			**Explanations of the amounts in the financial statements**			
New	596	*IAS 19.140*	Does the entity provide a reconciliation from the opening balance to the closing balance for each of the following, if applicable:			
New			a. The net defined benefit liability (asset), showing separate reconciliations for:			
New			▶ Plan assets	☐	☐	☐
New			▶ The present value of the defined benefit obligation	☐	☐	☐
New			▶ The effect of the asset ceiling	☐	☐	☐
New			b. Any reimbursement rights. An entity shall also describe the relationship between any reimbursement right and the related obligation	☐	☐	☐
New	597	*IAS 19.141*	Does each reconciliation listed in item above show each of the following, if applicable:			
New			a. Current service cost	☐	☐	☐
New			b. Interest income or expense	☐	☐	☐
New			c. Remeasurements of the net defined benefit liability (asset), showing separately:			
New			▶ The return on plan assets, excluding amounts included in interest in (b)	☐	☐	☐
New			▶ Actuarial gains and losses arising from changes in demographic assumptions	☐	☐	☐
New		*IAS 19.76 (a)*	Demographic assumptions deal with matters such as:			
New			▶ Mortality			
New			▶ Rates of employee turnover, disability and early retirement			
New			▶ The proportion of plan members with dependants who will be eligible for benefits			
New			▶ The proportion of plan members who will select each form of payment option available under the plan terms			
New			▶ Claim rates under medical plans			
New			▶ Actuarial gains and losses arising from changes in financial assumptions.	☐	☐	☐
New		*IAS 19.76 (b)*	Financial assumptions deal with items such as:			
New			▶ The discount rate			
New			▶ Benefit levels, excluding any cost of the benefits to be met by employees, and future salary			
New			▶ 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)			
New			▶ Taxes payable by the plan on contributions relating to service before the reporting date or on benefits resulting from that service			
New			▶ Changes in the effect of limiting a net defined benefit asset to the asset ceiling, excluding amounts included in interest in (b). An entity shall also disclose 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	☐	☐	☐
New			d. Past service cost and gains and losses arising from settlements. Past service cost and gains and losses arising from settlements need not be distinguished if they occur together	☐	☐	☐
New			e. The effect of changes in foreign exchange rates	☐	☐	☐

				Disclosure made Yes	No	N/A
New			f. Contributions to the plan, showing separately those by the employer and by plan participants	☐	☐	☐
New			g. Payments from the plan, showing separately the amount paid in respect of any settlements	☐	☐	☐
New			h. The effects of business combinations and disposals	☐	☐	☐
New	598	*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 *Fair Value Measurement*) and those that do not, including for example:			
New			a. Cash and cash equivalents	☐	☐	☐
New			b. Equity instruments (segregated by industry type, company size, geography etc)	☐	☐	☐
New			c. Debt instruments (segregated by type of issuer, credit quality, geography etc)	☐	☐	☐
New			d. Real estate (segregated by geography etc)	☐	☐	☐
New			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)	☐	☐	☐
New			f. Investment funds (segregated by type of fund)	☐	☐	☐
New			g. Asset-backed securities	☐	☐	☐
			And			
New			h. Structured debt	☐	☐	☐
New			Disclosures above are stated by IAS 19.142 as a suggestion. Considering that information to be provided under this paragraph pretends to offer to third parties all required information to understand risks associated with defined benefit plan assets, it could be understood as a minimum disclosure requirement.			
New	599	*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	☐	☐	☐
New	600	*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 item 597c) above). Such disclosure must be in absolute terms. If the entity provides disclosures in total for a grouping of plans, it shall provide such disclosures in the form of weighted averages or relatively narrow ranges	☐	☐	☐
New			**Cash Flows Information**			
New	601	*IAS 19.145*	Does the entity disclose:			
New			a. A sensitivity analysis for each significant actuarial assumption (see examples of actuarial assumptions in item 597.(c) 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	☐	☐	☐
New			b. The methods and assumptions used in preparing the sensitivity analyses required by item (a) and the limitations of those methods	☐	☐	☐
New			c. Changes from the previous period in the methods and assumptions used in preparing the sensitivity analyses, and the reasons for such changes	☐	☐	☐
New	602	*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	☐	☐	☐
New	603	*IAS 19.147*	Does the entity disclose related to future cash flows plan effects:			
New			a. A description of any funding arrangements and funding policy that affect future contributions	☐	☐	☐
New			b. The expected contributions to the plan for the next annual reporting period	☐	☐	☐
New			c. Information about the maturity profile of the defined benefit obligation. This will include the weighted average duration of the defined benefit obligation and may include other information about the distribution of the timing of benefit payments, such as a maturity analysis of the benefit payments	☐	☐	☐
New			**Termination Benefits**			
New		*IAS 19.171* *IAS 1.104* *IAS 24.17*	Although IAS 19 does not require specific disclosures about termination benefits, other IFRS may require disclosures. For example, IAS 24 requires disclosures about employee benefits for key management personnel. IAS 1 requires disclosure of employee benefits expense.			

Appendix - Commentary

Item Number	*Commentary*	Working paper reference

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Ernst & Young

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