



IFRS Core Tools

Disclosure Checklist

Based on International Financial
Reporting Standards in issue at
31 August 2026

Effective for entities with a year-end of
31 December 2026.

Internal GAAP®

■ ■ ■
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International GAAP® Disclosure Checklist

Updated: 31 August 2026

For the year ending 31 December 2026

Entity:	_____	Prepared by:	_____
Financial statement date:	_____	Reviewed by:	_____

Instructions

Online versions

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

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

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

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

The checklist does not explain other accounting requirements, nor does it reflect the requirements of IFRS 19 *Subsidiaries without Public Accountability: Disclosures*, IFRS for Small and Medium-Sized Entities (SMEs) or the IFRS Practice Statement for Management Commentary. In some instances, to simplify the use of the checklist, disclosure requirements have been paraphrased, so you may need to refer to the standards for full details.

Applicable to a complete set of financial statements for annual and interim periods for entities with 31 December 2026 year ends

The checklist is prepared specifically for entities with a year end of 31 December 2026. Thus, for later year ends, it may not be applicable, depending on the relevant year end and whether standards and amendments that were not effective for 31 December 2026 year end have become effective for the later year end.

The checklist is updated semi-annually, reflecting standards issued by the IASB since the previous version. Prior to completing this checklist, refer to the IASB's website to ensure no other standards have been issued between the cut-off date of this checklist (31 August 2026) and the date when the financial statements are authorised for issue.

IFRS 18 Presentation and Disclosure in Financial Statements

IFRS 18 was published in April 2024; it replaces IAS 1 and applies for annual periods beginning on or after 1 January 2027. IFRS 18 introduces significant new requirements regarding the presentation of financial statements and makes consequential amendments to many existing accounting standards.

This disclosure checklist includes both the requirements that apply to entities that still apply IAS 1 and well as the requirements that apply to entities that early adopt IFRS 18. Questions in the checklist that are based on requirements that remain unchanged include reference to the existing IAS 1 paragraphs and the new IFRS 18 paragraphs. To the extent that IFRS 18 introduces limited additional requirements, the disclosure checklist indicates in the question itself that these requirements only apply to early adopter of IFRS 18. Finally, significant new requirements or significant revisions to existing wording of standards has been included at the end of the checklist in the section on *New Pronouncements*.

IFRS Accounting Standards

IFRS 18 and the IFRS Foundation Trade Mark Guidelines refer to the set of accounting standards issued by the IASB as 'IFRS accounting standards', which replaces the previously preferred term 'IFRSs'. This disclosure checklist, therefore, refers to IFRS accounting standards, as it is synonymous with the term 'IFRSs' that appears in versions of the standards that do not reflect the IFRS 18 consequential amendments.

Materiality and judgement

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

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

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

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

Additionally, the IASB issued *Amendments to IAS 1 and IFRS Practice Statement 2 - Disclosure of Accounting Policies* in 2021, in which it provides guidance and examples to help entities apply materiality judgements to accounting policy disclosures. The amendments to IAS 1 must be applied for annual periods beginning on or after 1 January 2023. IFRS 18 will replace IAS 1, but does not change the materiality guidance above.

For more guidance on how to improve disclosure effectiveness, please refer to our publication, [Applying IFRS: Disclosure of accounting policy information](#).¹

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

Other sources of guidance

Comment boxes that summarise and/or refer to relevant IFRS guidance regarding the scope and interpretation of certain disclosure requirements are also included. However, the checklist alone is not sufficient to provide the user with a thorough understanding of the applicable IFRS. Therefore, the checklist should be read together with the standards and interpretations themselves, as well as other relevant guidance, such as [International GAAP® 2026 - The global perspective on IFRS](#), [Good Group \(International\) Limited - December 2025](#), [Good Group IFRS 18 illustrative financial statements \(December 2025\)](#), [Good Bank \(International\) Limited \(December 2025\)](#), [Good Real Estate Group \(International\) Limited 2025 - IFRS 18](#), [Good General Insurance \(International\) Limited](#). Comparative amounts in the financial statement disclosures are always required, unless explicitly exempted by the applicable IFRS.

Identification of requirements that are applicable for the first time

To assist users of the checklist in identifying disclosure requirements that are new in the reporting period ending 31 December 2026, such requirements are marked 'New'. New requirements include requirements that are mandatory for the first time in the current reporting period. Consequential amendments are included in the relevant sections.

¹ Available on ey.com/ifrs.

A list of the new pronouncements that may introduce new requirements for entities with 31 December 2026 year-end reporting is provided below. This checklist reflects IFRS in issue at 31 August 2026 that are effective for entities with year-ends of 31 December 2026.

Title	Status	Issue date of original standard	Effective date (annual periods beginning on or after)
Effective for annual periods (and interim periods therein) ending 31 December 2026 and thereafter			
<i>Amendments to IFRS 10 and IAS 28 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i>	May adopt early	September 2014	See note 1 below
<i>Amendments to IFRS 9 and IFRS 7 - Amendments to the Classification and Measurement of Financial Instruments</i>	Mandatory	May 2024	1 January 2026
<i>Amendments to IFRS 1, IFRS 7, IFRS 9, IFRS 10 and IAS 7 - Annual improvements to IFRS Accounting Standards Volume 11</i>	Mandatory	July 2024	1 January 2026
<i>Amendments to IFRS 9 and IFRS 7- Contracts Referencing Nature-dependent Electricity</i>	Mandatory	December 2024	1 January 2026
<i>Translation to a Hyperinflationary Presentation Currency - Amendments to IAS 21</i>	May adopt early	November 2025	1 January 2027
<i>IFRS 18 Presentation and Disclosure in Financial Statements</i>	May adopt early	April 2024	1 January 2027
<i>IFRS 19 Subsidiaries without Public Accountability: Disclosures</i>	May adopt early	May 2024	1 January 2027 See note 2 below
<i>IFRS 20 Regulatory Assets and Regulatory Liabilities</i>	May adopt early	May 2026	1 January 2029
<i>Amendments to Illustrative Examples on IFRS 7, IFRS 18, IAS 1, IAS 8, IAS 36 and IAS 37</i>	See note 3 below	November 2025	See note 3 below
1) In December 2015, the IASB postponed the effective date of <i>Amendments to IFRS 10 and IAS 28 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i> indefinitely pending the outcome of its standard-setting project on the equity method of accounting. 2) This checklist does not reflect the requirements of <i>IFRS 19 Subsidiaries without Public Accountability: Disclosures</i>. IFRS 19 is not reflected in this checklist. 3) The examples illustrate how an entity applies existing disclosure requirements and do not have an effective date or transition requirements. Entities are entitled to sufficient time to implement any changes as a result of the illustrative examples.			

Ticking the right boxes

One of the following responses is required for each disclosure question of this checklist:

- **Yes** - Indicates the disclosure is fully and properly included in the entity's financial statements
- **No** - Indicates one or more of the following:
 - The required disclosure is applicable to the entity, regardless of materiality, but is not included in the entity's financial statements (i.e., it is omitted)
 - The presentation or disclosure is misleading
 - The required disclosure is incomplete or inadequate
- **N/A** - Indicates the disclosure is not present at the entity (i.e., the requirement is not applicable to the entity)

For audits of financial statements, we document the evaluation of misstatement in disclosures as described in EY GAM MISSTATE 4.5 for each 'no' response.

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General (IAS 1)

Entities that apply IAS 1 *Presentation of Financial Statements* must comply with the requirements in this section.

Identification and components of financial statements

1	IAS 1.49	Are the financial statements identified clearly (using an unambiguous title) and distinguished from other information in the same published document	☐	☐	☐
2	IAS 1.10	Does the entity present a complete set of financial statements which comprises:			
		a. A statement of financial position as at the end of the period	☐	☐	☐
		b. A statement of profit or loss and other comprehensive income for the period	☐	☐	☐
		c. A statement of changes in equity for the period	☐	☐	☐
		d. A statement of cash flows for the period	☐	☐	☐
		e. Notes, comprising material accounting policy information and other explanatory information	☐	☐	☐
		f. Comparative information in respect of the preceding period as specified in IAS 1.38 and 38A	☐	☐	☐
	IAS 1.10A	An entity may present a single statement of profit or loss and other comprehensive income, with profit or loss and other comprehensive income presented in two sections. The sections shall be presented together, with the profit or loss section presented first followed directly by the other comprehensive income section.			
3	IAS 1.51	Does the entity prominently display the following at least once in the financial statements:			
		a. The name of the reporting entity or other means of identification, and any change in that information from the end of the preceding reporting period	☐	☐	☐
		b. Whether the financial statements cover the individual entity or a group of entities	☐	☐	☐
		c. The date of 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 presentation of amounts in the financial statements	☐	☐	☐

Corporate information

4	IAS 1.138	If not disclosed elsewhere in information published with the financial statements, does the entity disclose the following:			
		a. The domicile of the entity	☐	☐	☐
		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	☐	☐	☐
		h. If the entity is a limited life entity, information regarding the length of its life	☐	☐	☐

		Disclosure made			Comments
		Yes	No	N/A	
Compliance with International Financial Reporting Standards					
5	IAS 1.15 IAS 1.17 IAS 1.112	Does the entity provide additional disclosures if the requirements in IFRSs are insufficient to enable users to understand the impact of particular transactions, other events, and conditions on the entity's financial position and financial performance			
	IFRS 5.5B	☐	☐	☐	
	For instance, additional disclosures about non-current assets (or disposal groups) classified as held for sale or discontinued operations (beyond those required specifically by IFRS 5 <i>Non-current Assets Held for Sale and Discontinued Operations</i> or other IFRSs) may be necessary to comply with this requirement.				
6	IAS 1.16	Does the entity disclose an explicit and unreserved statement of compliance with IFRSs			
	IAS 1.16	☐	☐	☐	
	The entity does not describe financial statements as complying with IFRS accounting standards unless they comply with all of the requirements of IFRS accounting standards. In some jurisdictions, additional disclosure requirements apply, which, as long as they do not conflict with IFRS accounting standards, would not disqualify a statement of compliance with IFRS accounting standards. Similarly, in certain jurisdictions, the applicable standards may be the same as under IFRS accounting standards, but may be the subject of a regulatory approval or endorsement mechanism before they become effective. Entities in these jurisdictions may only refer to compliance with IFRS accounting standards as issued by the IASB if the applicable version of IFRS accounting standards endorsed and complied with is consistent with IFRS accounting standards. This is for instance the case in the EU, where entities comply with "IFRS accounting standards as endorsed by the EU" and not "IFRS accounting standards (as issued by the IASB)".				
7	IAS 1.19 IAS 1.20	In the extremely rare circumstances in which management concludes that compliance with a requirement in an IFRS accounting standard would be so misleading that it would conflict with the objective of financial statements set out in the <i>Conceptual Framework</i> , and departs from that requirement (if the relevant regulatory framework requires or otherwise does not prohibit such a departure), does the entity disclose:			
	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 accounting standards, except that it departs from a requirement of an IFRS accounting standard to achieve a fair presentation	☐	☐	☐	
	c. The title of the IFRS accounting standard from which the entity departs	☐	☐	☐	
	d. The nature of the departure	☐	☐	☐	
	e. The treatment that the IFRS accounting standard 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 <i>Conceptual Framework</i>	☐	☐	☐	
	g. The treatment adopted	☐	☐	☐	
	h. For each period presented, the financial impact of the departure on each item in the financial statements that would have been reported in complying with the requirement	☐	☐	☐	

			Disclosure made			Comments
			Yes	No	N/A	
8	IAS 1.21 IAS 1.20	If the entity departed from a requirement of an IFRS accounting standard 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 accounting standard from which the entity has departed b. The nature of the departure c. The treatment that the IFRS accounting standard 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 <i>Conceptual Framework</i> 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	☐	☐	☐	
9	IAS 1.23	In the extremely rare circumstances in which management concludes that compliance with a requirement in an IFRS accounting standard would be so misleading that it would conflict with the objective of financial statements set out in the <i>Conceptual Framework</i>, but the relevant regulatory framework prohibits departure from the requirement, does the entity, to the maximum extent possible, reduce the perceived misleading aspects of compliance by disclosing all of the following: a. The title of the IFRS accounting standard 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 <i>Conceptual Framework</i> 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 (or earlier) either that it intends to liquidate the entity or to cease trading, or that it has no realistic alternative but to do so.				
10	IAS 1.25	Does the entity disclose material uncertainties related to events or conditions that may cast significant doubt upon the entity's ability to continue as a going concern	☐	☐	☐	
11	IAS 1.25	If the financial statements are not prepared on a going concern basis, does the entity disclose: a. The fact that the financial statements are not prepared on a going concern basis 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				
12	IAS 1.36	If the end of the entity's reporting period changes and the annual financial statements are presented for a period longer or shorter than one year, does the entity disclose: a. The reporting period covered by the financial statements b. The reason for using longer or shorter periods	☐	☐	☐	

		Disclosure made			Comments
		Yes	No	N/A	
		c. The fact that amounts presented in the financial statements are not entirely comparable			
		☐	☐	☐	
Comparative information					
13	IAS 1.38	Does the entity present comparative information for the previous period for all amounts reported in the current period's financial statements, unless an IFRS accounting standard permits or requires otherwise			
		☐	☐	☐	
14	IAS 1.38	Does the entity include comparative information for narrative and descriptive information, if it is relevant to an understanding of the current reporting period's financial statements			
		☐	☐	☐	
15	IAS 1.41	If the presentation or classification of items in the financial statements is amended and comparative amounts are reclassified (unless the reclassification cannot be applied after making every reasonable effort to do so), does the entity disclose:			
		a. The nature of the reclassification			
		☐	☐	☐	
		b. The amount of each item or class of items that is reclassified			
		☐	☐	☐	
		c. The reason for the reclassification			
		☐	☐	☐	
16	IAS 1.42	If the entity cannot reclassify comparative amounts after making every reasonable effort to do so, does the entity disclose:			
		a. The reason for not reclassifying the amounts			
		☐	☐	☐	
		b. The nature of the adjustments that would have been made if the amounts were reclassified			
		☐	☐	☐	
17	IAS 1.38A	Does the entity present, as a minimum, two statements of financial position, two statements of profit or loss and other comprehensive income, two separate statements of profit or loss (if presented), two statements of cash flows and two statements of changes in equity, and related notes			
		☐	☐	☐	
	IAS 1.38B	In some cases, narrative information provided in the financial statements for the preceding period(s) continues to be relevant in the current period.			
18	IAS 1.38C	When an entity voluntarily presents comparative information in addition to the minimum comparative financial statements required by IFRSs, does the entity present related note information for those additional statements			
		☐	☐	☐	
	IAS 1.38C	An entity may present comparative information in addition to the minimum comparative financial statements required by IFRS accounting standards, as long as that information is prepared in accordance with IFRS accounting standards. This comparative information may consist of one or more statements referred to in IAS 1.10, but need not comprise a complete set of financial statements.			
	IAS 1.38D	For example, an entity may present a third statement of profit or loss and other comprehensive income (thereby presenting the current period, the preceding period and one additional comparative period). However, the entity is not required to present a third statement of financial position, a third statement of cash flows or a third statement of changes in equity (i.e., an additional financial statement comparative). The entity is required to present, in the notes to the financial statements, the comparative information related to that additional statement of profit or loss and other comprehensive income.			
19	IAS 1.40B	In the circumstances described in IAS 1.40A, does the entity present three statements of financial position as at:			
		a. The end of the current period			
		☐	☐	☐	
		b. The end of the preceding period			
		☐	☐	☐	
		c. The beginning of the preceding period			
		☐	☐	☐	

		Disclosure made			Comments
		Yes	No	N/A	
	IAS 1.40A	An entity must present a third statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements required in IAS 1.38A if: a. It applies an accounting policy retrospectively, makes a retrospective restatement of items in its financial statements or reclassifies items in its financial statements b. The retrospective application, retrospective restatement or the reclassification has a material effect on the information in the statement of financial position at the beginning of the preceding period			
20	IAS 1.40C	When an entity is required to present an additional statement of financial position in accordance with IAS 1.40A, does the entity disclose the information required by IAS 1.41-44 and IAS 8			☐☐☐
	IAS 1.40C	However, it need not present the related notes to the opening statement of financial position as at the beginning of the preceding period.			
21	IAS 1.40D	When an entity presents an opening statement of financial position in accordance with IAS 1.40A, is the date of this statement the beginning of the preceding period even if additional comparative information is presented in terms of IAS 1.38C			☐☐☐
Consistency of presentation					
22	IAS 1.45	Does the entity retain in the financial statements from one period to the next: a. The presentation of items b. The classification of items			☐☐☐ ☐☐☐
	IAS 1.45	The entity presents and classifies items on the same basis in the financial statements from one reporting period to the next unless it is apparent, following a significant change in the nature of the entity's operations or a review of its financial statement, that another presentation or classification is more appropriate, or unless a change in presentation is required by an IFRS accounting standard.			
Date of authorisation for issue					
23	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	Some of the terms are defined by IFRS 1: - Date of transition to IFRS accounting standards - The beginning of the earliest period for which an entity presents full comparative information under IFRS accounting standards 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 accounting standards - First IFRS financial statements - The first annual financial statements in which an entity adopts IFRS accounting standards, by an explicit and unreserved statement of compliance with IFRS accounting standards
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		Disclosure made			
		Yes	No	N/A	Comments
Previous GAAP - The basis of accounting that a first-time adopter used immediately before adopting IFRSs					
Reconciliations					
IFRS 1.27	IAS 8 <i>Accounting Policies, Changes in Accounting Estimates and Errors</i> (IAS 8 <i>Basis of Preparation of Financial Statements, if the entity adopts IFRS 18 early</i>) does not deal with changes in accounting policies that occur when an entity first adopts IFRS or to changes in those policies until after it presents its first IFRS financial statements. Therefore, IAS 8's requirements for changes in accounting policies do not apply in the entity's first IFRS financial statements.				
IFRS 1.27A	If, during the period covered by its first IFRS financial statements, an entity changes its accounting policies or its use of the exemptions contained in this IFRS accounting standard, it must explain the changes between its first IFRS interim financial report and its first IFRS financial statements, in accordance with IFRS 1.23, and it shall update the reconciliations required by paragraph 24(a) and (b). The requirements for entities that present interim financial reports under IAS 34 <i>Interim Financial Reporting</i> for part of the period covered by its first IFRS financial statements are included in the section on Interim Reporting, which contains all disclosure requirements related to interim reporting. That section does not need to be completed for annual financial statements.				
24	IFRS 1.23	Does the entity explain how the transition from previous GAAP to IFRS accounting standards 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 accounting standards.			
25	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 accounting standards (in sufficient detail to enable users to understand the material adjustments to the statement of financial position) for: - The date of transition to IFRS accounting standards - 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 accounting standards for the same period (in sufficient detail to enable users to understand the material adjustments to the statement of comprehensive income)			
		☐	☐	☐	
		☐	☐	☐	
		☐	☐	☐	
26	IFRS 1.24(c)	If the entity recognised or reversed any impairment losses for the first time in preparing its opening IFRS statement of financial position, do the financial statements include the disclosures that IAS 36 <i>Impairment of Assets</i> would have required if the entity had recognised those impairment losses or reversals in the period beginning with the date of transition to IFRS accounting standards			
		☐	☐	☐	
27	IFRS 1.26	If the entity is aware of errors under previous GAAP, do the reconciliations required by paragraph 24(a) and (b) of IFRS 1 distinguish between the corrections of errors and changes in accounting policies			
		☐	☐	☐	
28	IFRS 1.25	If the entity presented a statement of cash flows under its previous GAAP, does it explain the material adjustments to the statement of cash flows			
		☐	☐	☐	

			Disclosure made			Comments
			Yes	No	N/A	
29	IFRS 1.28	If the entity does not present financial statements for previous periods, does it disclose that fact	☐	☐	☐	
		Repeated transition				
	IFRS 1.4A IFRS 1.4B	Notwithstanding the requirements in IFRS 1.2 and 3, an entity that has applied IFRS accounting standards in a previous reporting period, but whose most recent previous annual financial statements did not contain an explicit and unreserved statement of compliance with IFRS accounting standards, must either apply this IFRS or else apply IFRS accounting standards retrospectively in accordance with IAS 8 as if the entity had never stopped applying IFRS accounting standards. When an entity does not elect to apply this IFRS accounting standard in accordance with paragraph 4A, the entity shall, nevertheless, apply the disclosure requirements in IFRS 1.23A and 23B, in addition to the disclosure requirements in IAS 8.				
30	IFRS 1.23A	Does the entity that has applied IFRS accounting standards in a previous period, as described in IFRS 1.4A, disclose:				
		a. The reason it stopped applying IFRS accounting standards	☐	☐	☐	
		b. The reason it is resuming the application of IFRS accounting standards	☐	☐	☐	
31	IFRS 1.23B	When an entity, in accordance with IFRS 1.4A, does not elect to apply IFRS 1, does the entity explain the reasons for electing to apply IFRS accounting standards as if it had never stopped applying IFRS accounting standards	☐	☐	☐	
		Designation of financial assets or financial liabilities (IFRS 9)				
32	IFRS 1.29	If the entity designates a previously recognised financial asset as a financial asset measured at fair value through profit or loss under IFRS 1.D19A, does the entity disclose:				
		a. The fair value of financial assets so designated at the date of designation	☐	☐	☐	
		b. The classification and carrying amount in the previous financial statements	☐	☐	☐	
33	IFRS 1.29A	If the entity designates a previously recognised financial liability as a financial liability at fair value through profit or loss under IFRS 1.D19, does the entity disclose:				
		a. The fair value of financial liabilities so designated at the date of designation	☐	☐	☐	
		b. The classification and carrying amount in the previous financial statements	☐	☐	☐	
		Use of fair value as deemed cost				
34	IFRS 1.30	If the entity uses fair value in its opening IFRS statement of financial position as deemed cost for an item of property, plant and equipment, an investment property or an intangible asset or a right-of-use asset, does it disclose for each line item in the opening IFRS statement of financial position:				
		a. The aggregate of those fair values	☐	☐	☐	
		b. The aggregate adjustment to the carrying amounts reported under previous GAAP	☐	☐	☐	
		Use of deemed cost for investments in subsidiaries, joint ventures and associates				
35	IFRS 1.31	If the entity uses a deemed cost in its opening IFRS statement of financial position for an investment in a subsidiary, joint venture, or associate in its separate financial statements, does the entity disclose in its first separate IFRS financial statements:				
		a. The aggregate deemed cost of those investments for which deemed cost is their previous GAAP amounts	☐	☐	☐	

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		Disclosure made			
		Yes	No	N/A	Comments
	IFRS 1.D26-D30	The currency of a hyperinflationary economy is subject to severe hyperinflation if it has both of the following characteristics: a. A reliable general price index is not available to all entities with transactions and balances in the currency b. Exchangeability between the currency and a relatively stable foreign currency does not exist			
First-time adopters applying IFRS 15					
41	IFRS 1.D34 IFRS 15.C6 IFRS 1.D34	If an entity applies the transition provisions in IFRS 15.C5, does it make the disclosures required by IFRS 15.C6 ☐☐☐ In IFRS 15.C5, the date of initial application should be interpreted as the beginning of the first IFRS reporting period.			
First-time adopters applying IFRS 20					
New	42 IFRS 1.31D IFRS 1.D37	If an entity uses the transition reliefs specified in IFRS 1.D37 for regulatory assets and regulatory liabilities, does it disclose which reliefs it has applied and, if appropriate, describe how it has applied them ☐☐☐			

Financial review by management (IAS 1)

		Entities that apply IAS 1 <i>Presentation of Financial Statements</i> must comply with the requirements in this section. Reports and statements presented outside financial statements are outside the scope of IFRS accounting standards. The IASB issued the IFRS Practice Statement Management Commentary in December 2010. The practice statement provides guidance only and is not required to be used in the preparation of IFRS financial statements.			
43	IAS 1.13	Does the entity present, outside the financial statements, a financial review by management that describes and explains the main features of its financial performance and financial position and the principal uncertainties it faces, including: a. The main factors and influences determining performance, including: - Changes in the environment in which the entity operates - The entity's response to those changes and their effect - The entity's policy for investment to maintain and enhance financial performance, including its dividend policy b. The entity's sources of funding and its targeted ratio of liability to equity c. The entity's resources not recognised in the statement of financial position in accordance with IFRS accounting standards			
44	IAS 1.14	Does the entity present reports and statements, outside the financial statements, such as environmental reports and value-added statements, particularly in industries in which environmental factors are significant and if employees are an important user group			

Disclosure made

Yes No N/A Comments

Statement of financial position (IAS 1)

Entities that apply IAS 1 *Presentation of Financial Statements* must comply with the requirements in this section.

- | | | | | | |
|----|----------|--|--------------------------|--------------------------|--------------------------|
| 45 | IAS 1.29 | Does the entity present each material class of similar items separately in the statement of financial position | ☐ | ☐ | ☐ |
| 46 | IAS 1.29 | Does the entity present separately items of a dissimilar nature or function unless they are immaterial | ☐ | ☐ | ☐ |
| 47 | IAS 1.32 | Unless required or permitted by another IFRS accounting standard, does the entity present separately, and not offset, assets and liabilities | ☐ | ☐ | ☐ |

Guidance on offsetting current and deferred tax assets and liabilities is in IAS 12.71 and IAS 12.74, respectively. Guidance on offsetting a financial asset and a financial liability is in IAS 32.42 and IFRS 9.3.2.22. Guidance on offsetting an asset against a liability of different defined benefit plans is in IAS 19.131.

Current/non-current distinction

Amendments to IAS 1 – Classification of Liabilities as Current or Non-current, issued in January 2020, and *Amendments to IAS 1 – Non-current Liabilities with Covenants*, issued in October 2022, are mandatory in annual IFRS financial statements for a period on or after 1 January 2024.

IAS 1.75A Classification of a liability is unaffected by the likelihood that the entity will exercise its right to defer settlement of the liability for at least twelve months after the reporting period. If a liability meets the criteria in paragraph 69 for classification as non-current, it is classified as non-current even if management intends or expects the entity to settle the liability within twelve months after the reporting period, or even if the entity settles the liability between the end of the reporting period and the date the financial statements are authorised for issue. However, in either of those circumstances, the entity may need to disclose information about the timing of settlement to enable users of its financial statements to understand the impact of the liability on the entity's financial position.

IAS 1.72B An entity's right to defer settlement of a liability arising from a loan arrangement for at least twelve months after the reporting period may be subject to the entity complying with conditions specified in that loan arrangement ('covenants'). For the purposes of applying IAS 1.69(d), such covenants:

- a. Affect whether that right exists at the end of the reporting period if an entity is required to comply with the covenant on or before the end of the reporting period. Such a covenant affects whether the right exists at the end of the reporting period, even if compliance with the covenant is assessed only after the reporting period
- b. Do not affect whether that right exists at the end of the reporting period if an entity is required to comply with the covenant only after the reporting period

- | | | |
|----|------------|--|
| 48 | IAS 1.76ZA | If the entity classifies liabilities arising from loan arrangements as non-current when the entity's right to defer settlement of those liabilities is subject to the entity complying with covenants within twelve months after the reporting period, does the entity disclose information in the notes that enables users of financial statements to understand the risk that the liabilities could become repayable within twelve months after the reporting period, including: |
|----|------------|--|

		Disclosure made			Comments
		Yes	No	N/A	
		- Information about the covenants (including the nature of the covenants and when the entity is required to comply with them) - The carrying amount of related liabilities - Facts and circumstances, if any, that indicate the entity may have difficulty complying with the covenants			
	IAS 1.76ZA	Such facts and circumstances could include: - The fact that the entity acted during or after the reporting period to avoid or mitigate a potential breach - The fact that the entity would not have complied with the covenants if they were to be assessed for compliance based on the entity's circumstances at the end of the reporting period			
49	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 must present current and non-current assets separately in its statement of financial position, except when a liquidity presentation is more reliable and more relevant.			
50	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 must present current and non-current liabilities separately in its statement of financial position, except when a liquidity presentation is more reliable and more relevant.			
51	IAS 1.66	If the entity separately presents current and non-current assets in its statement of financial position, does the entity classify an asset as current when it:			
		- Is expected to be realised in, or is intended for sale or consumption in, the entity's normal operating cycle - Is held primarily for trading - 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 IFRS 9) and the current portion of non-current financial assets.			
52	IAS 1.69	If the entity separately presents current and non-current liabilities in its statement of financial position, does the entity classify a liability as current if:			
		- It expects to settle the liability in its normal operating cycle - It holds the liability primarily for the purpose of trading - The liability is due to be settled within 12 months after the reporting period			
		Or			
		It does not have the right at the end of the reporting period to defer settlement of the liability for at least twelve months after the reporting period			

		Disclosure made			Comments
		Yes	No	N/A	
	IAS 1.71	Other current liabilities are not settled as part of the normal operating cycle, but are due for settlement within 12 months after the reporting period or held primarily for the purpose of trading. Examples are some financial liabilities that meet the definition of held for trading in IFRS 9, bank overdrafts, and the current portion of non-current financial liabilities, dividends payable, income taxes and other non-trade payables.			
53	IAS 1.72	If the entity separately presents current and non-current liabilities in its statement of financial position, does the entity classify its financial liabilities as current, if they are due to be settled within 12 months after the reporting period, even if: ▪ 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	If an entity has the right, at the end of the reporting period, to roll over an obligation for at least 12 months after the reporting period under an existing loan facility, it classifies the obligation as non-current, even if it would otherwise be due within a shorter period. If the entity has no such right, the entity does not consider the potential to refinance the obligation and classifies the obligation as current.			
54	IAS 1.74	If the entity separately presents current and non-current liabilities in its statement of financial position, does the entity classify its long-term liability as current if the entity breaches a covenant of 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 agreed 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 the liability 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			
55	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			☐ ☐ ☐
56	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			☐ ☐ ☐
57	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			☐ ☐ ☐
58	IAS 28.15	For investments in associates or joint ventures, or any retained interest in such investments, that are not classified as held for sale under IFRS 5, does the entity classify these as non-current assets accounted for using the equity method			☐ ☐ ☐
Information presented in the statement of financial position					
59	IAS 1.54	Does the entity include the following line items in its statement of financial position: a. Property, plant and equipment			☐ ☐ ☐

Annual Disclosure Checklist

		Disclosure made			Comments
		Yes	No	N/A	
		information that is relevant to the operations of a financial institution			
62	IAS 1.55A	When the entity presents subtotals under IAS 1.55, are those subtotals:			
		a. Comprised of line items made up of amounts recognised and measured under IFRS accounting standards	☐	☐	☐
		b. Presented and labelled in a manner that makes the line items that constitute the subtotal clear and understandable	☐	☐	☐
		c. Consistent from period to period under IAS 1.45	☐	☐	☐
		d. Not displayed with more prominence than the subtotals and totals required in IFRS accounting standards for the statement of financial position	☐	☐	☐
		Information presented either in the statement of financial position or in the notes			
63	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	☐	☐	☐
64	IFRS 5.38 IFRS 5.39	Does the entity disclose separately the major classes of assets and liabilities classified as held for sale, except if the disposal group is a newly acquired subsidiary that meets the criteria to be classified as held for sale on acquisition	☐	☐	☐

Statement of profit or loss and other comprehensive income (IAS 1)

IAS 1.7	Entities that apply IAS 1 <i>Presentation of Financial Statements</i> must comply with the requirements in this section.
	The components of other comprehensive income include: a. Changes in revaluation surplus (see IAS 16 <i>Property, Plant and Equipment</i> and IAS 38) b. Remeasurements of defined benefit plans (see IAS 19 <i>Employee Benefits</i>) c. Gains and losses arising from translating the financial statements of a foreign operation (see IAS 21) d. Gains and losses from investments in equity instruments measured at fair value through other comprehensive income in accordance with paragraph IFRS 9. 5.7.5 - da. Gains and losses on financial assets measured at fair value through other comprehensive income in accordance with IFRS 9.4.1.2A e. The effective portion of gains and losses on hedging instruments in a cash flow hedge and the gains and losses on hedging instruments that hedge investments in equity instruments measured at fair value through other comprehensive income in accordance with IFRS 9.5.7.5 f. For particular liabilities designated as at fair value through profit or loss, the amount of the change in fair value that is attributable to changes in the liability's credit risk g. Changes in the value of the time value of options when separating the intrinsic value and time value of an option contract and designating as the hedging instrument only the changes in the intrinsic value

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

		Disclosure made			
		Yes	No	N/A	Comments
	IAS 1.35	b. Expenditure related to a provision that is recognised in accordance with IAS 37 <i>Provisions, Contingent Liabilities and Contingent Assets</i> and reimbursed under a contractual arrangement with a third party (for example, a supplier's warranty agreement) may be netted against the related reimbursement c. Gains and losses arising from a group of similar transactions are reported on a net basis, for example, foreign exchange gains and losses or gains and losses arising on financial instruments held for trading. However, an entity presents such gains and losses separately if they are material			
72	IAS 1.88	Does the entity include all items of income and expense in a reporting period in profit or loss (unless an IFRS accounting standard requires or permits otherwise)			
	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 accounting standards require or permit an entity to exclude items of other comprehensive income that meet the <i>Conceptual Framework's</i> definition of income or expense from profit or loss.			
	IAS 32.40	An entity may classify dividends recognised as an expense either with interest on other liabilities, or as a separate item in the statement(s) of profit or loss and other comprehensive income. Disclosure of interest and dividends is subject to the requirements of IAS 1 and IFRS 7. In some circumstances, because of significant differences between interest and dividends on matters such as tax deductibility, it is desirable to disclose them separately within the statement(s) of profit or loss and other comprehensive income. Disclosures of the tax effects are made in accordance with IAS 12 <i>Income Taxes</i> .			
73	IAS 1.82	Does the entity present in addition to items required by other IFRS accounting standards, in the profit or loss section or the statement of profit or loss, line items with the following amounts for the period: a. Revenue, presenting separately: ▪ Interest revenue calculated using the effective interest method ▪ Insurance revenue ▪ All regulatory income minus all regulatory expense, if the entity adopts IFRS 20 early b. Insurance service expenses from contracts issued within the scope of IFRS 17 c. Income or expenses from reinsurance contracts held d. Gains and losses arising from the derecognition of financial assets measured at amortised cost e. Insurance finance income or expenses from contracts issued within the scope of IFRS 17 f. Finance income or expenses from reinsurance contracts held g. Finance costs h. Impairment losses (including reversals of impairment losses or impairment gains) determined under Section 5.5 of IFRS 9 i. Share of the profit or loss of associates and joint ventures accounted for using the equity method j. If a financial asset is reclassified out of the amortised cost measurement category so that it is measured at fair value through profit or loss, any gain or loss arising from a difference between the previous amortised cost of the			

		Disclosure made			Comments
		Yes	No	N/A	
		financial asset and its fair value at the reclassification date (as defined in IFRS 9)			
		k. If a financial asset is reclassified out of the fair value through other comprehensive income measurement category so that it is measured at fair value through profit or loss, any cumulative gain or loss previously recognised in other comprehensive income that is reclassified to profit or loss			
		☐	☐	☐	
		l. Tax expense			
		☐	☐	☐	
		m. A single amount for the total of discontinued operations (see IFRS 5)			
		☐	☐	☐	
74	IAS 1.82A	Does the entity present the line items in the other comprehensive income section for the amounts for the period of:			
		a. Items of other comprehensive income (excluding amounts in paragraph (b)), classified by nature and grouped into those that, in accordance with other IFRS accounting standards:			
		(i) Will not be reclassified subsequently to profit or loss; and			
		☐	☐	☐	
		(ii) Will be reclassified subsequently to profit or loss when specific conditions are met			
		☐	☐	☐	
		b. The share of the other comprehensive income of associates and joint ventures accounted for using the equity method, separated into the share of items that, in accordance with other IFRSs:			
		(i) Will not be reclassified subsequently to profit or loss			
		☐	☐	☐	
		(ii) Will be reclassified subsequently to profit or loss when specific conditions are met			
		☐	☐	☐	
75	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			
		☐	☐	☐	
76	IAS 1.85 IAS 1.86	Does the entity present additional line items (including by disaggregating the line items listed in IAS 1.82), headings and subtotals in the statement of profit or loss and other comprehensive income if such presentation is relevant to an understanding of the entity's financial performance			
		☐	☐	☐	
	IAS 1.87	The entity must not present any items of income and expense as extraordinary items.			
77	IAS 1.85A	When the entity presents subtotals under IAS 1.85, are those subtotals:			
		a. Comprised of line items made up of amounts recognised and measured under IFRS accounting standards			
		☐	☐	☐	
		b. Presented and labelled in a manner that makes the line items that constitute the subtotal clear and understandable			
		☐	☐	☐	
		c. Consistent from period to period under IAS 1.45			
		☐	☐	☐	
		d. Not displayed with more prominence than the subtotals and totals required in IFRS accounting standards for the statement(s) presenting profit or loss and other comprehensive income			
		☐	☐	☐	
78	IAS 1.85B	Does the entity present the line items in the statement(s) presenting profit or loss and other comprehensive income that reconcile any subtotals presented under IAS 1.85 with the subtotals or totals required in IFRS accounting standards for such statement(s)			
		☐	☐	☐	

Information presented either in the statement of profit or loss and other comprehensive income or in the notes

				Disclosure made			Comments
				Yes	No	N/A	
79	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. Write-downs of inventories to net realisable value or of property, plant and equipment to recoverable amount, as well as reversals of such write-downs b. Restructurings of the activities of an entity and reversals of any provisions for the costs of restructuring c. Disposals of items of property, plant and equipment d. Disposals of investments e. Discontinued operations f. Litigation settlements g. Other reversals of provisions					
80	IAS 1.99	Does the entity present or disclose an analysis of expenses recognised in profit or loss using a classification (whichever is reliable and more relevant) based on either:					
	IAS 1.102	a. The nature of expenses		☐	☐	☐	
		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)		☐	☐	☐	
81	IAS 1.100	<i>Does the entity present the analysis of expenses, as described in IAS 1.99, in its statement of profit or loss and other comprehensive income</i>		☐	☐	☐	
82	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		☐	☐	☐	
83	IAS 1.90 IAS 12.81	Does the entity disclose the income tax relating to each item of other comprehensive income, including reclassification adjustments		☐	☐	☐	
	IAS 1.91	An entity may present items of other comprehensive income either net of related tax effects, or before related tax effects, with one amount shown for the aggregate amount of income tax relating to those components.					
84	IAS 1.94	If an entity presents reclassification adjustments in the notes, are the items of other comprehensive income presented in the statement of profit or loss and other comprehensive income after any reclassification adjustments		☐	☐	☐	
85	IAS 1.92	Does the entity disclose reclassification adjustments relating to items of other comprehensive income		☐	☐	☐	
	IAS 1.95	Examples of reclassification adjustments include: a. Disposal of a foreign operation (see IAS 21) b. When some hedged forecast cash flows affect profit or loss (refer to IFRS 9.6.5.11(d) in relation to cash flow hedges that will or will not result in reclassification adjustments)					
	IAS 1.96	Reclassification adjustments do not arise on changes in revaluation surplus recognised under IAS 16 <i>Property, Plant and Equipment</i> or IAS 38 <i>Intangible Assets</i> , or on remeasurements of defined benefit plans. These are not reclassified to profit or loss. Changes in revaluation surplus may be transferred to retained earnings in subsequent periods as the asset is used or when it is derecognised (see IAS 16.41 and IAS 38.87).					

		Disclosure made			
		Yes	No	N/A	Comments
In accordance with IFRS 9, reclassification adjustments do not arise if a cash flow hedge or the accounting for the time value of an option (or the forward element of a forward contract or the foreign currency basis spread of a financial instrument) result in amounts that are removed from the cash flow hedge reserve or a separate component of equity, respectively, and included directly in the initial cost or other carrying amount of an asset or a liability. These amounts are directly transferred to assets or liabilities.					
Distributions of non-cash assets to owners (IFRIC 17)					
86	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

IAS 33.2		The entity applies IAS 33 <i>Earnings per Share</i> if: a. The ordinary shares or potential ordinary shares of the entity are traded in a public market (a domestic or foreign stock exchange or an over-the-counter market, including local and regional markets) Or b. The entity files, or is in the process of filing, its financial statements with a securities commission or other regulatory organisation for the purpose of issuing ordinary shares in a public market			
IAS 33.3		If the entity discloses (voluntarily) earnings per share, the earnings per share disclosures must be in accordance with IAS 33.			
87	IAS 33.4	If the entity presents both consolidated financial statements and separate financial statements prepared under IFRS 10 <i>Consolidated Financial Statements</i> and IAS 27 <i>Separate Financial Statements</i>, does it present the disclosures required by IAS 33 only on the basis of the consolidated information			
		☐	☐	☐	
88	IAS 33.4	If the entity chooses to disclose earnings per share based on its separate financial statements, does it present such earnings per share only in the statement of comprehensive income and not in the consolidated financial statements			
		☐	☐	☐	
89	IAS 33.64	If the number of ordinary or potential ordinary shares outstanding increase as a result of a capitalisation, bonus issue or share split, or decrease as a result of a reverse share split (even if these changes occur after the reporting period, but before the financial statements are authorised for issue), and therefore the calculation of basic and diluted earnings per share for all periods presented has been adjusted retrospectively, does the entity disclose the fact that per share calculations reflect such changes in the number of shares			
		☐	☐	☐	
90	IAS 33.66	Does the entity present in the statement of comprehensive income, basic and diluted earnings per share for: a. Profit or loss from continuing operations attributable to the ordinary equity holders of the parent entity b. Profit or loss attributable to the ordinary equity holders of the parent entity for the period for each class of ordinary shares that has a different right to share in profit for the period			
		☐	☐	☐	
IAS 33.67		If basic and diluted earnings per share are equal, dual presentation can be accomplished in one line on the statement of comprehensive income.			

		Disclosure made			Comments
		Yes	No	N/A	
91	IAS 33.67A	If the entity presents a separate statement of profit or loss as described in IAS 1.10A (or, if the entity adopts IFRS 18 early, a statement of profit or loss separate from a statement presenting comprehensive income as described in IFRS 18.12(b)), does it disclose basic and diluted earnings per share only in that separate statement			
		☐	☐	☐	
92	IAS 33.66	Does the entity present basic and diluted earnings per share, with equal prominence for all periods presented			
		☐	☐	☐	
93	IAS 33.68	If the entity reports a discontinued operation, does it disclose basic and diluted earnings per share for the discontinued operation either in the statement of comprehensive income or in the notes			
		☐	☐	☐	
94	IAS 33.68A	If the entity presents a separate statement of profit or loss (or, if the entity adopts IFRS 18 early, a statement of profit or loss separate from a statement presenting comprehensive income as described in IFRS 18.12(b)) does it present basic and diluted earnings per share for the discontinued operation, as required in IAS 33.68, in that separate statement or in the notes			
		☐	☐	☐	
95	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)			
		☐	☐	☐	
96	IAS 33.70	Does the entity disclose:			
		a. The amounts used as the numerators in calculating basic and diluted earnings per share and reconcile those amounts to profit or loss attributable to the parent entity for the period (which includes the individual effect of each class of instruments that affects earnings per share)			
		☐	☐	☐	
		b. The weighted average number of ordinary shares used as the denominator in calculating basic and diluted earnings per share, and reconcile these denominators to each other (which includes the individual effect of each class of instruments that affects earnings per share)			
		☐	☐	☐	
		c. Instruments (including contingently issuable shares) that could potentially dilute basic earnings per share in the future, but were not included in the calculation of diluted earnings per share because they are anti-dilutive for the period(s) presented			
		☐	☐	☐	
		d. The ordinary share transactions or potential ordinary share transactions, other than increases as a result of a capitalisation, bonus issues or share splits or decreases as a result of a reverse share splits, that occur after the reporting period, but before the financial statements are authorised for issue, that would have changed significantly the number of ordinary shares or potential ordinary shares outstanding at the end of the period if those transactions had occurred before the end of the reporting period			
		☐	☐	☐	
	IAS 33.71	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			

			Disclosure made			Comments
			Yes	No	N/A	
97	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)	☐	☐	☐	
98	IAS 33.73	If the entity discloses, in addition to basic and diluted earnings per share, amounts per share using a reported component of the statement of comprehensive income other than one required by IAS 33, does the entity disclose:				
		a. Basic and diluted amounts per share relating to such a component with equal prominence and presented in the notes to the financial statements	☐	☐	☐	
		b. The basis on which the numerator(s) is(are) determined, including whether amounts per share are before tax or after tax	☐	☐	☐	
		Entities that apply IAS 1 <i>Presentation of Financial Statements</i> must comply with the requirements in Questions 99 to 100.				
99	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	☐	☐	☐	
100	IAS 33.73A	If the entity discloses, in addition to basic and diluted earnings per share, amounts per share using a reported item of profit or loss, other than one required by IAS 33, does the entity provide the disclosures in IAS 33.73 for the additional amounts per share	☐	☐	☐	
		An entity that early adopts IFRS 18 must comply with the requirements in Question 101.				
101	IAS 33.73C	If the entity discloses additional amounts per share using a measure of performance as a numerator different from that required by paragraphs 12-18 and 33-35 of IAS 33, does it disclose:				
		a. The additional basic and diluted amounts per share with equal prominence in the notes rather than primary financial statements	☐	☐	☐	
		b. The information required by paragraphs 121-125 of IFRS 18 for the numerators that are management-defined performance measures.	☐	☐	☐	
	IAS 33.73B	In addition to presenting basic and diluted earnings per share required by this Standard, an entity is permitted to disclose in the notes additional amounts per share using a measure of performance as a numerator different from that required by paragraphs 12-18 and 33-35. However, such numerator(s) shall be the amount(s) attributable to ordinary equity holders of the parent entity of: a. A total or subtotal in IFRS 18.69, 86 and 118; or b. A management-defined performance measure				

Statement of cash flows

102	IAS 1.29	If the entity applies IAS 1, does it present each material class of similar items separately in the statement of cash flows	☐	☐	☐	
103	IAS 1.29	If the entity applies IAS 1, does it present separately items of a dissimilar nature or function unless they are immaterial	☐	☐	☐	
104	IFRS 18.42	If the entity early adopts IFRS 18, does it disaggregate items under IFRS 18.41 whenever the resulting information is material	☐	☐	☐	

			Disclosure made			Comments
			Yes	No	N/A	
105	IFRS 18.42 IFRS 18.B79 IFRS 18.B111	If the entity early adopts IFRS 18 and in applying IFRS 18.41(c) does not present material information in the primary financial statements, does it disclose the information in the notes	☐	☐	☐	
Presentation						
106	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.				
Classification of interest and dividends (IFRS 18)						
Entities that early adopt IFRS 18 must comply with the requirements in this section.						
107	IAS 7.33A	Does the entity classify dividends paid as cash flows from financing activities	☐	☐	☐	
108	IAS 7.34A	Does the entity, other than those entities described in IAS 7.34B, classify:				
		a. Interest paid (as described in IAS 7.32) as cash flows from financing activities	☐	☐	☐	
		b. Interest and dividends received as cash flows from investing activities	☐	☐	☐	
	IAS 7.34D	In applying IFRS 18, an entity may be required to classify each of dividend income, interest income and interest expenses in more than one category of the statement of profit or loss. In such a case, in applying IAS 7.34B the entity must make an accounting policy choice to classify the related cash flows in one of the associated activities in the statement of cash flows.				
109	IAS 7.34B IAS 7.34C	An entity that invests in assets or provides financing to customers as a main business activity must determine how to classify dividends received, interest received and interest paid in the statement of cash flows by referring to how – applying IFRS 18 – it classifies dividend income, interest income and interest expenses in the statement of profit or loss. Does such an entity classify the total of each of these cash flows in a single category in the statement of cash flows (that is, either as operating, investing or financing activities), associated with the categories of the statement of profit or loss	☐	☐	☐	
Classification of interest and dividends (IAS 1 and IFRS 18)						
Entities that apply IAS 1 and those that early adopt IFRS 18 must comply with the requirements in this section.						
110	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 (or operating profit or loss, if the entity early adopts IFRS 18) for:	☐	☐	☐	
		▪ The effects of transactions of a non-cash nature				
		▪ Any deferrals or accruals of past or future operating cash receipts or payments				
		▪ If the entity applies IAS 1, items of income or expense associated with investing or financing cash flows				
		▪ If the entity early adopts IFRS 18, income or expenses classified in the operating category in the				

		Disclosure made			
		Yes	No	N/A	Comments
		statement of profit or loss for which the associated cash flows are classified as cash flows from either investing or financing activities			
		If the entity early adopts IFRS 18, cash flows from operating activities for which the associated income or expenses are not classified in the operating category of the statement of profit or loss			
		The starting point for the reconciliation of cash flows from operating activities in the statement of cash flows, prepared using the indirect method, is profit or loss, either before or after tax.			
111	IAS 7.21	Does the entity report major classes of gross cash receipts and gross cash payments arising from investing and financing activities separately, except as described in IAS 7.22 below			
112	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			
		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.			
113	IAS 7.45	Does the entity disclose the components of cash and cash equivalents			
114	IAS 7.46	Does the entity disclose the policy for determining the composition of cash and cash equivalents			
115	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					
116	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 7.42A		An entity classifies cash flows arising from change in ownership interests in a subsidiary that do not result in a loss of control (that is, transactions with owners) as financing activities, unless the subsidiary is held by an investment entity, as defined in IFRS 10, and is required to be measured at fair value through profit or loss.			

		Disclosure made			Comments
		Yes	No	N/A	
117	IAS 7.40	Does the entity disclose the following, in aggregate, for obtaining control of subsidiaries or other businesses during the reporting period:			
		a. The total consideration paid or received	☐	☐	☐
		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	☐	☐	☐
	IAS 7.40A	An investment entity, as defined in IFRS 10, need not apply IAS 7.40(c) and 40(d) to an investment in a subsidiary that is required to be measured at fair value through profit or loss.			
Disposals of subsidiaries and business units					
118	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			
			☐	☐	☐
119	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	☐	☐	☐
	IAS 7.40A	An investment entity, as defined in IFRS 10, need not apply IAS 7.40(c) and 40(d) to an investment in a subsidiary that is required to be measured at fair value through profit or loss.			
Other cash flow information					
120	IAS 7.28	Does the entity separately present the effect of exchange rate changes on cash and cash equivalents held or due in a foreign currency in the statement of cash flows in order to reconcile cash and cash equivalents at the beginning and the end of the period			
			☐	☐	☐
121	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	☐	☐	☐
122	IAS 7.35 IAS 7.36	Cash flows arising from taxes on income must be separately disclosed and must be classified as cash flows from operating activities unless they can be specifically identified with financing and investing activities. If the entity allocates tax cash flows to more than one class of activity, does the entity disclose the total amount of taxes paid			
			☐	☐	☐
123	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			Comments
		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			
124	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			
		☐	☐	☐	
125	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 amount of cash flows that represent increases in operating capacity separately from those cash flows that are required to maintain operating capacity			
		☐	☐	☐	
		c. Cash flows of each reportable segment arising from:			
		▪ Operating activities			
		☐	☐	☐	
		▪ Investing activities			
		☐	☐	☐	
		▪ Financing activities			
		☐	☐	☐	

Changes in liabilities arising from financing activities

126	IAS 7.44B	To the extent necessary to satisfy the requirement in IAS 7.44A, does the entity disclose the following changes in liabilities arising from financing activities			
		a. Changes from financing cash flows			
		☐	☐	☐	
		b. Changes arising from obtaining or losing control of subsidiaries or other businesses			
		☐	☐	☐	
		c. The effect of changes in foreign exchange rates			
		☐	☐	☐	
		d. Changes in fair values			
		☐	☐	☐	
		e. Other changes			
		☐	☐	☐	
	IAS 7.44A	An entity must provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes.			
	IAS 7.44C				
		IAS 7.44A also applies to changes in financial assets if cash flows from those financial assets were, or future cash flows will be, included in cash flows from financing activities.			
127	IAS 7.44D	If the entity discloses the information required by IAS 7.44A by providing a reconciliation between the opening and closing balances in the statement of financial position for liabilities arising from financing activities, does it provide sufficient information to enable users of the financial statements to link items included in the reconciliation to the statement of financial position and the statement of cash flows			
		☐	☐	☐	
128	IAS 7.44E	If the entity provides the disclosure required by IAS 7.44A in combination with disclosures of changes in other assets and liabilities, does it disclose the changes in liabilities arising from financing activities separately from changes in those other assets and liabilities			
		☐	☐	☐	

Supplier finance arrangements

IAS 7.44F	An entity must disclose information about its supplier finance arrangements (as described in paragraph 44G) that enables users of financial statements to assess the effects of those arrangements on the entity's liabilities and cash flows and on the entity's exposure to liquidity risk.				
IAS 7.44G	Supplier finance arrangements are characterised by one or more finance providers offering to pay amounts an entity				

		Disclosure made			Comments
		Yes	No	N/A	
129	IAS 7.44H	owes its suppliers and the entity agreeing to pay according to the terms and conditions of the arrangements at the same date as, or a date later than, suppliers are paid.			
		To meet the objectives in paragraph 44F, does the entity disclose in aggregate for its supplier finance arrangements:			
		a. The terms and conditions of the arrangements, and disclose separately the terms and conditions of arrangements that have dissimilar terms and conditions			
		b. As at the beginning and end of the reporting period:			
		(i) The carrying amounts, and associated line items presented in the entity's statement of financial position, of the financial liabilities that are part of a supplier finance arrangement			
		(ii) The carrying amounts, and associated line items, of the financial liabilities disclosed under (i) for which suppliers have already received payment from the finance providers			
		(iii) The range of payment due dates (for example, 30-40 days after the invoice date) for both the financial liabilities disclosed under (i) and comparable trade payables that are not part of a supplier finance arrangement			
		Comparable trade payables are, for example, trade payables of the entity within the same line of business or jurisdiction as the financial liabilities disclosed. If ranges of payment due dates are wide, an entity must disclose explanatory information about those ranges or disclose additional ranges (for example, stratified ranges)			
		c. The type and effect of non-cash changes in the carrying amounts of the financial liabilities disclosed under (b)(i)			

Statement of changes in equity (IAS 1)

		Entities that apply IAS 1 <i>Presentation of Financial Statements</i> must comply with the requirements in this section.			
130	IAS 1.29	Does the entity present each material class of similar items separately in the statement of changes in equity	☐	☐	☐
131	IAS 1.29	Does the entity present separately items of a dissimilar nature or function unless they are immaterial	☐	☐	☐
132	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	☐	☐	☐
		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 (as a minimum) 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	☐	☐	☐

		Disclosure made			Comments
		Yes	No	N/A	
	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.			
133	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
134	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	Interest, dividends, losses and gains relating to a financial instrument or a component that is a financial liability shall be recognised as income or expense in profit or loss. Distributions to holders of an equity instrument shall be recognised by the entity directly in equity. Transaction costs of an equity transaction shall be accounted for as a deduction from equity.			
	IAS 32.35A				Income tax relating to distributions to holders of an equity instrument and to transaction costs of an equity transaction shall be accounted for in accordance with IAS 12.
135	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
136	IAS 32.39 IAS 12.81				Does the entity include the amount of income taxes associated with transaction costs accounted for as a deduction from equity in the aggregate amount of current and deferred tax credited or charged directly to equity

Notes to the financial statements

	IAS 1.87	The entity does not present any items of income or expense as extraordinary items in the statement(s) presenting profit or loss and other comprehensive income or in the notes.			
137	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 accounting standards that is not presented in the statement of financial position, statement of profit or loss and other comprehensive income, statement of changes in equity or the statement of cash flows
					d. Information that is not presented in the statement of financial position, statement of profit or loss and other comprehensive income, statement of changes in equity or the statement of cash flows, but is relevant to an understanding of any of them
138	IAS 1.113				Does the entity present notes to the financial statements in a systematic manner, as far as practicable
	IAS 1.113	In determining a systematic manner, the entity must consider the effect on the understandability and comparability of its financial statements.			
	IAS 1.114				Example of systematic ordering or grouping of the notes include:
		a. Giving prominence to the areas of its activities that the entity considers to be most relevant to an understanding of its financial performance and financial position, such as grouping together information about particular operating activities			

		Disclosure made			
		Yes	No	N/A	Comments
	IAS 1.16	b. Grouping together information about items measured similarly such as assets measured at fair value or c. Following the order of the line items in the statement of profit or loss and other comprehensive income and the statement of financial position, such as: (i) Statement of compliance with IFRS accounting standards (ii) Material accounting policy information (iii) Supporting information for items presented in each financial statement in the order in which each statement and each line item is presented (iv) Other disclosures, including: ▪ Contingent liabilities and unrecognised contractual commitments ▪ Non-financial disclosures, such as the entity's financial risk management objectives and policies			
139	IAS 1.113	Does the entity cross-reference each item in the statements below to any related information in the notes a. Statement of financial position b. Statement of profit or loss and other comprehensive income c. Statement of changes in equity d. Statement of cash flows			
Accounting policies, key measurement assumptions and capital					
Material accounting policy information					
140	IAS 1.117	Does the entity disclose material accounting policy information			
	IAS 1.117	Accounting policy information is material if, when considered together with other information included in an entity's financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements.			
	IAS 1.117A	Accounting policy information that relates to immaterial transactions, other events or conditions is immaterial and need not be disclosed. Accounting policy information may, nevertheless, be material because of the nature of the related transactions, other events or conditions, even if the amounts are immaterial. However, not all accounting policy information relating to material transactions, other events or conditions is material.			
141	IAS 1.117D	If an entity discloses immaterial accounting policy information, does it not obscure material accounting policy information			
142	IAS 1.122	Does the entity disclose, along with its material accounting policy information or other notes, the judgements (apart from those involving estimations) by management that have the most significant effect on the amounts recognised in the financial statements			
	IAS 1.124	Some of the disclosures required by IAS 1.122 are required by other IFRS accounting standards. For example, IFRS 12 requires an entity to disclose the judgements it has made in determining whether it controls another entity. Disclosure requirements relating to specific accounting policies are included in the subsequent sections of this checklist.			
Changes in accounting policies					
	IAS 8.14	The entity changes an accounting policy only if the change: ▪ Is required by an IFRS accounting standard Or			

		Disclosure made			
		Yes	No	N/A	Comments
	IAS 8.5	▪ 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 Applying a requirement is impracticable if the entity cannot apply it after making every reasonable effort to do so. It is impracticable to apply a change in an accounting policy retrospectively or to make a retrospective restatement to correct an error in the following circumstances: a. If the entity cannot determine the effects of retrospective application or retrospective restatement b. If determining the effect of (a) requires assumptions about what management's intent would have been in that period Or c. If determining the effect of (a) requires significant estimates of amounts and it is impossible to distinguish objectively information about those estimates that provides evidence of circumstances that existed on the dates as at which those amounts are to be recognised, measured or disclosed and would have been available when the previous financial statements were authorised for issue from other information			
143	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			
		☐	☐	☐	
144	IAS 8.28	If the initial application of an IFRS accounting standard has an effect on the current period or any prior period presented or might have an effect on future periods, unless it is impracticable to determine the amount of the adjustment, does the entity disclose: a. The title of the IFRS accounting standard b. That the change in accounting policy is made 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 amount of the adjustment for each financial statement line item affected and the basic and diluted earnings per share for the current period and each prior period presented, to the extent practicable (if IAS 33 applies to the entity) g. The amount of the adjustment relating to periods before those presented, to the extent practicable h. If retrospective application is impracticable for a particular prior period, or for periods before those presented, the circumstances that led to the existence of that condition and a description of how and from when the change in accounting policy has been applied			
		☐	☐	☐	
		☐	☐	☐	
		☐	☐	☐	
	IAS 8.28	Financial statements of subsequent periods need not repeat these disclosures.			
145	IAS 8.29	If a voluntary change in accounting policy has an effect on the current period or any prior period, and would have an effect on that period except that it is impracticable to determine the amount of the adjustment, or might have an effect on future periods, does the entity disclose: a. The nature of the change in accounting policy b. The reasons why applying the new accounting policy provides reliable and more relevant information			
		☐	☐	☐	
		☐	☐	☐	

		Disclosure made			Comments	
		Yes	No	N/A		
		c. The amount of the adjustment for each financial statement line item affected for the current reporting period and each prior reporting period presented, to the extent practicable	☐	☐	☐	
	IAS 33.2	d. The basic and diluted earnings per share for the current reporting period and each prior reporting period presented (if IAS 33 applies to the entity and to the extent practicable)	☐	☐	☐	
		e. The amount of the adjustment relating to periods before those presented, to the extent practicable	☐	☐	☐	
		f. If retrospective application is impracticable for a particular prior period, or for periods before those presented, the circumstances that led to the existence of that condition and a description of how and from when the change in accounting policy has been applied	☐	☐	☐	
	IAS 8.29	Financial statements of subsequent periods need not repeat these disclosures.				
146	IAS 8.30 IAS 8.31	If the entity did not apply a new IFRS accounting standard that has been issued but is not yet effective, does the entity disclose:				
		a. The title of the new IFRS accounting standard	☐	☐	☐	
		b. The nature of the impending change or changes in accounting policy	☐	☐	☐	
		c. The date by which application of the IFRS accounting standard is required	☐	☐	☐	
		d. The date as at which it plans to adopt the IFRS accounting standard initially	☐	☐	☐	
		e. Either:				
		▪ A discussion of the impact that initial application of the IFRS accounting standard is expected to have on its financial statements	☐	☐	☐	
		Or				
		▪ If such an impact is not known or reasonably estimable, a statement to that effect	☐	☐	☐	
		Earlier application is permitted for the new standards and amendments in most cases. If the entity applies them for an earlier period, it must disclose that fact as required in the respective standards and amendments. Please see the introduction section for the standards and amendments which may be adopted early.				
		Key estimation assumptions				
147	IAS 1.125	Does the entity disclose key assumptions about the future, and other sources of key estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year	☐	☐	☐	
	IFRS 5.5B	Additional disclosures beyond what is required by other standards may be necessary to comply with this requirement. For instance, additional disclosures about non-current assets (or disposal groups) classified as held for sale or discontinued operations (beyond those required specifically by IFRS 5 or other IFRS) may be necessary to comply with this requirement.				
148	IAS 1.125	For the assets and liabilities in IAS 1.125 above, 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				

		Disclosure made			
		Yes	No	N/A	Comments
		extent of the disclosure varies according to the nature of the assumption and other circumstances. Examples of the types of disclosures made are: - The nature of the assumption or other estimation uncertainty - The sensitivity of carrying amounts to the methods, assumptions and estimates underlying their calculation, including the reasons for the sensitivity - 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 - The changes made to past assumptions concerning those assets and liabilities, if the uncertainty remains unresolved Examples of key assumptions are: - Future changes in salaries - Future changes in prices affecting other costs - Risk adjustments to cash flows - Risk adjustments to discount rates Some key assumptions referred to in IAS 1.125 also require disclosures under other IFRS accounting standards. For example, IAS 37 requires disclosure, in certain circumstances, of major assumptions concerning future events affecting classes of provisions. IFRS 13 <i>Fair Value Measurement</i> requires disclosure of significant assumptions (including the valuation technique(s) and inputs) the entity uses when measuring the fair values of assets and liabilities that are carried at fair value.			
	IAS 1.133				
	Capital				
149	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			
		☐	☐	☐	
150	IAS 1.135	Does the entity disclose the following, based on the information provided internally to the entity's key management personnel:			
		- 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 - Summary quantitative data about what it manages as capital			
		☐	☐	☐	
		☐	☐	☐	
		☐	☐	☐	
	IAS 1.135	Some entities regard some financial liabilities (for example, some forms of subordinated debt) as part of capital. Other entities regard capital as excluding some components of equity (for example, components arising from cash flow hedges). - Any changes in (a) and (b) from the previous period - Whether during the period it complied with any externally imposed capital requirements to which it is subject - 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,			

		Disclosure made			
		Yes	No	N/A	Comments
	a conglomerate may include entities that undertake insurance activities and banking activities, and those entities may operate in several jurisdictions. If an aggregate disclosure of capital requirements and how the entity manages capital would not provide useful information or distorts a financial statement user's understanding of an entity's capital resources, the entity discloses separate information for each capital requirement to which the entity is subject.				
IAS 1.135(a)(ii)	Externally imposed capital requirements referred to in IAS 1.135(a)(ii) only reflect capital requirements imposed by a regulator or a prudential supervisor. Capital requirements, as imposed by a bank or creditor are considered a contractual obligation and are therefore not in the scope of IAS 1.135(a)(ii).				

Business combinations

Acquisitions

	IFRS 3.59	The acquirer discloses information that enables the users of its financial statements to evaluate the nature and financial effect of a business combination.			
	IFRS 3.63	If the specific disclosures required by IFRS 3 <i>Business Combinations</i> and other IFRS accounting standards do not meet the objectives set out in IFRS 3.59 and 61, the acquirer shall disclose whatever additional information is necessary to meet those objectives.			
	IFRS 3.B65	For individually immaterial business combinations occurring during the reporting period that are material collectively, the acquirer discloses the information in IFRS 3.B64(e)-(q) in aggregate.			
151	IFRS 3.59 IFRS 3.B64(a)-(e) IFRS 3.B66	For each business combination during the reporting period (or after the reporting period, but before the financial statements are authorised for issue), does the entity disclose:			
	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 operations of the acquiree and the acquirer, intangible assets that do not qualify for separate recognition or other factors		☐	☐	☐
152	IFRS 3.59 IFRS 3.B64(f) IFRS 3.B66	For each business combination during the reporting period (or after the reporting period, but before the financial statements are authorised for issue), does the entity disclose 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				

		Disclosure made			Comments
		Yes	No	N/A	
		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			
153	IFRS 3.59 IFRS 3.B64(g) IFRS 3.B66	For each business combination during the reporting period (or after the reporting period end, but before the financial statements are authorised for issue), for contingent consideration arrangements and indemnification assets, does the entity disclose:			
		a. The amount recognised as of the acquisition date	☐	☐	☐
		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	☐	☐	☐
154	IFRS 3.59 IFRS 3.B64(h) IFRS 3.B66	For each business combination during the reporting period (or after the reporting period, but before the financial statements are authorised for issue), for acquired receivables, does the entity disclose:			
		a. The fair value of the receivables	☐	☐	☐
		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.			
155	IFRS 3.59 IFRS 3.B64(i) IFRS 3.B66	For each business combination during the reporting period (or after the reporting period, but before the financial statements are authorised for issue) does the entity disclose the amounts recognised as of the acquisition date for each major class of assets acquired and liabilities assumed			
			☐	☐	☐
156	IFRS 3.59 IFRS 3.23 IFRS 3.B64(j) IFRS 3.B66	For each business combination during the reporting period (or after the reporting period, but before the financial statements are authorised for issue), for each contingent liability recognised under IFRS 3.23, does the entity make the disclosures in IAS 37.85			
			☐	☐	☐
157	IFRS 3.59 IFRS 3.23 IFRS 3.B64(j) IFRS 3.B66	If a contingent liability is not recognised because its fair value cannot be measured reliably, does the entity disclose:			
		a. The information required by IAS 37.86	☐	☐	☐
		b. The reasons why the liability cannot be measured reliably	☐	☐	☐
158	IFRS 3.59 IFRS 3.B64(k) IFRS 3.B66	For each business combination during the period (or after the reporting period, but before the financial statements are authorised for issue), does the entity disclose the goodwill that is expected to be deductible for tax purposes			
			☐	☐	☐
159	IFRS 3.59 IFRS 3.51 IFRS 3.B64(l) IFRS 3.B66	For each business combination during the reporting period (or after the reporting period, but before the financial statements are authorised for issue), for transactions that the entity recognises separately from the acquisition of assets and assumption of liabilities in the business combination in accordance with IFRS 3.51, does the entity disclose:			
		a. A description of each transaction	☐	☐	☐
		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	☐	☐	☐

		Disclosure made			Comments
		Yes	No	N/A	
		d. If the transaction is the effective settlement of a pre-existing relationship, the method used to determine the settlement amount			
	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 accounting standards.			
160	IFRS 3.59 IFRS 3.B64(m) IFRS 3.B66	For each business combination during the reporting period (or after the reporting period, but before the financial statements are authorised for issue), does the entity disclose for separately recognised transactions required by IFRS 3.B64(l): a. The total amount of acquisition related costs b. The amount of acquisition related costs recognised as expense c. The line item or items in the statement of comprehensive income in which the expenses are recognised d. The amount of issue costs not recognised as an expense e. The treatment of the issue costs not recognised as an expense			
161	IFRS 3.59 IFRS 3.B64(n) IFRS 3.34 IFRS 3.B66	For each business combination during the reporting period (or after the reporting period, but before the financial statements are authorised for issue) in a bargain purchase, does the entity disclose: a. The amount of any gain recognised as a bargain purchase b. The line item in the statement of comprehensive income in which the entity recognised the gain c. The reasons why the transaction resulted in a gain			
162	IFRS 3.59 IFRS 3.B64(o) IFRS 3.B66	For each business combination during the reporting period (or after the reporting period, but before the financial statements are authorised for issue), in which the acquirer holds less than 100% of the equity interests in the acquiree at the acquisition date, does the entity disclose: 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.			
163	IFRS 3.59 IFRS 3.B64(p) IFRS 3.B66	For each business combination achieved in stages during the reporting period (or after the reporting period, but before the financial statements are authorised for issue), does the entity disclose: a. The acquisition-date fair value of the equity interest in the acquiree held by the acquirer immediately before the acquisition date			
	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			

			Disclosure made			Comments
			Yes	No	N/A	
		comprehensive income in which that gain or loss is recognised				
164	IFRS 3.59 IFRS 3.B64(q) IFRS 3.B66	For each business combination during the reporting period (or after the reporting period, but before the financial statements are authorised for issue), does the entity disclose the following measures of 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 impracticable, the acquirer discloses that fact and explains why the disclosure is impracticable	☐	☐	☐	
165	IFRS 3.59 IFRS 3.B64(q) IFRS 3.B66	For each business combination during the reporting period (or after the reporting period, but before the financial statements are authorised for issue), does the entity disclose the following measures in respect of the combined entity for the current reporting period as though the acquisition date for all business combinations that occurred during the reporting period had been as of the beginning of the annual reporting period:				
		a. Revenue	☐	☐	☐	
		b. Profit or loss	☐	☐	☐	
		Or				
		c. If any of the information in (a) or (b) is impracticable, the acquirer discloses that fact and explains why the disclosure is impracticable	☐	☐	☐	
166	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	☐	☐	☐	
		Adjustments recognised in the current reporting period that relate to business combinations during the current or previous reporting periods				
	IFRS 3.61 IFRS 3.B67	The acquirer discloses the information in IFRS 3.B67 for each material business combination or in the aggregate for individually immaterial business combinations that are material collectively.				
167	IFRS 3.B67(a) 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	☐	☐	☐	
168	IFRS 3.B67(b)	For each reporting period after the acquisition date until the entity collects, sells or otherwise loses the right to a contingent consideration asset, or until the entity settles a contingent consideration liability or the liability is cancelled or expires, does the entity disclose:				
		a. Any changes in the recognised amounts, including any differences arising upon settlement	☐	☐	☐	

			Disclosure made			Comments
			Yes	No	N/A	
		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	☐	☐	☐	
169	IFRS 3.B67(c)	For contingent liabilities recognised in a business combination, does the entity disclose the information required by IAS 37.84 and 85 for each class of provision	☐	☐	☐	
170	IFRS 3.B67(d)	Does the entity reconcile the carrying amount of goodwill at the beginning and end of the reporting period showing separately:				
		a. The gross amount and accumulated impairment losses at the beginning of the reporting period	☐	☐	☐	
	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	☐	☐	☐	
	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 <i>Impairment of Assets</i>	☐	☐	☐	
	IAS 21.47	f. Net exchange rate differences arising during the reporting period in accordance with IAS 21 <i>The Effects of Changes in Foreign Exchange Rates</i>	☐	☐	☐	
		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	☐	☐	☐	
171	IFRS 3.B67(e)	Does the entity disclose the amount and explain any gain or loss recognised in the current reporting period that both:				
		a. Relates to the identifiable assets acquired or liabilities assumed in a business combination that was effected in the current or previous reporting period	☐	☐	☐	
		b. Is of such a size or nature of incidence that disclosure is relevant to understanding the combined entity's financial statements	☐	☐	☐	
Borrowing costs						
172	IAS 1.117 IAS 8.27A	Does the entity disclose the accounting policy for the recognition of borrowing costs	☐	☐	☐	
173	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						
174	IAS 8.39 IAS 8.40	Does the entity disclose the following information for a change in accounting estimate that has an effect in the current period or is expected to have an effect in future periods:				
		a. The nature of the change And	☐	☐	☐	
		b. The amount of the change Or	☐	☐	☐	

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

		Disclosure made			Comments
		Yes	No	N/A	
		b. To evaluate:			
		The nature and extent of significant restrictions on its ability to access or use assets, and settle liabilities, of the group (IFRS 12.13)	☐	☐	☐
		The nature of, and changes in, the risks associated with its interests in consolidated structured entities (IFRS 12.14-17)	☐	☐	☐
		The consequences of changes in its ownership interest in a subsidiary that do not result in a loss of control (IFRS 12.18)	☐	☐	☐
		The consequences of losing control of a subsidiary during the reporting period (IFRS 12.19)	☐	☐	☐
179	IFRS 12.11	When the financial statements of a subsidiary used in the preparation of consolidated financial statements are as of a date or for a period that is different from that of the consolidated financial statements, does it provide the following information:			
		a. The date of the end of the reporting period of the financial statements of that subsidiary	☐	☐	☐
		b. The reason for using a different date or period	☐	☐	☐
		Non-controlling Interests			
180	IFRS 12.12 IFRS 12. B10	Does the entity disclose for each of its subsidiaries that have non-controlling interests that are material to the reporting entity:			
		a. The name of the subsidiary	☐	☐	☐
		b. The principal place of business (and country of incorporation if different from the principal place of business) of the subsidiary	☐	☐	☐
		c. The proportion of ownership interests held by non-controlling interests	☐	☐	☐
		d. The proportion of voting rights held by non-controlling interests, if different from the proportion of ownership interests held	☐	☐	☐
		e. The profit or loss allocated to non-controlling interests of the subsidiary during the reporting period	☐	☐	☐
		f. Accumulated non-controlling interests of the subsidiary at the end of the reporting period	☐	☐	☐
		g. Summarised financial information about the subsidiary that enables users to understand the interest that non-controlling interests have in the group's activities and cash flows. This information (before intercompany eliminations) shall include:			
		Dividends paid to non-controlling interests	☐	☐	☐
		Summarised financial information that might include but is not limited to:			
		Current assets	☐	☐	☐
		Non-current assets	☐	☐	☐
		Current liabilities	☐	☐	☐
		Non-current liabilities	☐	☐	☐
		Revenue	☐	☐	☐
		Profit or loss	☐	☐	☐
		Total comprehensive income	☐	☐	☐
	IFRS 12. B11, B17	The summarised financial information required by paragraph B10(b) shall be the amounts before inter-company eliminations.			

		Disclosure made			Comments
		Yes	No	N/A	
When an entity's interest in a subsidiary is classified (or included in a disposal group that is classified) as held for sale in accordance with IFRS 5, the entity is not required to disclose summarised financial information for the subsidiary.					
Restrictions					
181	IFRS 12.13(a)	Does the entity disclose significant restrictions (e.g., statutory, contractual and regulatory restrictions) on its ability to access or use the assets and settle the liabilities of the group, such as:			
	a.	Those that restrict the ability of a parent or its subsidiaries to transfer cash or other assets to (or from) other entities within the group			
		☐	☐	☐	
	b.	Guarantees or other requirements that may restrict dividends and other capital distributions being paid, or loans and advances being made or repaid, to (or from) other entities within the group			
		☐	☐	☐	
182	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			
		☐	☐	☐	
183	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			
		☐	☐	☐	
Other disclosures for subsidiaries					
184	IFRS 10.C1C	If the entity applies <i>Amendments to IFRS 10 and IAS 28 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i> issued in September 2014, does it disclose that fact			
		☐	☐	☐	
185	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			
		☐	☐	☐	
186	IFRS 12.19	When an entity loses control of a subsidiary, does the entity disclose			
	a.	The gain or loss (calculated in accordance with IFRS 10.25)			
		☐	☐	☐	
	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 IFRS accounting standards. That fair value shall be regarded as the fair value on initial recognition of a financial asset in accordance with IFRS 9 or, when appropriate, the cost on initial recognition of an investment in an associate or joint venture c. Recognises the gain or loss associated with the loss of control attributable to the former controlling interest			
	b.	The portion of that gain or loss attributable to measuring any investment retained in the former subsidiary at its fair value at the date when control is lost			
		☐	☐	☐	
	And				
	c.	The line item(s) in profit or loss in which the gain or loss is recognised (if not presented separately)			
		☐	☐	☐	
Investment entity status					
187	IFRS 12.9A	When a parent determines that it is an investment entity in accordance with IFRS 10.27, does the investment entity			
		☐	☐	☐	

		Disclosure made			Comments
		Yes	No	N/A	
		disclose information about significant judgements and assumptions it has made in determining that it is an investment entity			
188	IFRS 12.9A	If the investment entity does not have one or more of the typical characteristics of an investment entity (see IFRS 10.28), does the investment entity disclose its reasons for concluding that it is nevertheless an investment entity			
	IFRS 10.27	A parent must determine whether it is an investment entity. An investment entity is an entity that: a. Obtains funds from one or more investors for the purpose of providing those investor(s) with investment management services b. Commits to its investor(s) that its business purpose is to invest funds solely for returns from capital appreciation, investment income, or both c. Measures and evaluates the performance of substantially all of its investments on a fair value basis			
189	IFRS 12.9B	When an entity becomes, or ceases to be, an investment entity, does the entity disclose the change of investment entity status and the reasons for the change			
190	IFRS 12.9B	When an entity becomes an investment entity, does the entity disclose the effect of the change of status on the financial statements for the period presented, including:			
		a. The total fair value, as of the date of change of status, of the subsidiaries that cease to be consolidated	☐	☐	☐
		b. The total gain or loss, if any, calculated in accordance with IFRS 10.B101	☐	☐	☐
		c. The line item(s) in profit or loss in which the gain or loss is recognised (if not presented separately)	☐	☐	☐
Interests in unconsolidated subsidiaries (investment entities)					
191	IFRS 12.19A	Does an investment entity that, in accordance with IFRS 10, is required to apply the exception to consolidation and, instead, account for its investment in a subsidiary at fair value through profit or loss disclose that fact			
192	IFRS 12.19B	For each unconsolidated subsidiary, does an investment entity disclose:			
		a. The subsidiary's name	☐	☐	☐
		b. The principal place of business (and country of incorporation if different from the principal place of business) of the subsidiary	☐	☐	☐
		c. The proportion of ownership interest held by the investment entity and, if different, the proportion of voting rights held	☐	☐	☐
193	IFRS 12.19C	If an investment entity is the parent of another investment entity, does the parent provide the disclosures in IFRS 12.19B(a)-(c) above for investments that are controlled by its investment entity subsidiary			
	IFRS 12.19C	The disclosure may be provided by including, in the financial statements of the parent, the financial statements of the subsidiary (or subsidiaries) that contain the above information.			
194	IFRS 12.19D	Does an investment entity disclose:			
		a. The nature and extent of any significant restrictions (e.g., resulting from borrowing arrangements, regulatory requirements or contractual arrangements) on the ability of an unconsolidated subsidiary to transfer funds to the investment entity in the form of cash dividends or to repay loans or advances made to the unconsolidated subsidiary by the investment entity	☐	☐	☐

		Disclosure made			Comments
		Yes	No	N/A	
		b. Any current commitments or intentions to provide financial or other support to an unconsolidated subsidiary, including commitments or intentions to assist the subsidiary in obtaining financial support			
195	IFRS 12.19E	☐	☐	☐	If, during the reporting period, an investment entity or any of its subsidiaries has, without having a contractual obligation to do so, provided financial or other support to an unconsolidated subsidiary (e.g., purchasing assets of, or instruments issued by, the subsidiary or assisting the subsidiary in obtaining financial support), does the entity disclose:
		a. The type and amount of support provided to each unconsolidated subsidiary			
		☐	☐	☐	
		b. The reasons for providing the support			
		☐	☐	☐	
196	IFRS 12.19F	Does an investment entity disclose the terms of any contractual arrangements that could require the entity or its unconsolidated subsidiaries to provide financial support to an unconsolidated, controlled, structured entity, including events or circumstances that could expose the reporting entity to a loss (e.g., liquidity arrangements or credit rating triggers associated with obligations to purchase assets of the structured entity or to provide financial support)			
		☐	☐	☐	
197	IFRS 12.19G	If, during the reporting period, an investment entity or any of its unconsolidated subsidiaries has, without having a contractual obligation to do so, provided financial or other support to an unconsolidated, structured entity that the investment entity did not control, and if that provision of support resulted in the investment entity controlling the structured entity, does the investment entity disclose an explanation of the relevant factors in reaching the decision to provide that support			
		☐	☐	☐	
	IFRS 12.21A	An investment entity need not provide the disclosures required by paragraphs 21(b)-21(c) for interests in joint ventures and associates. Please see those sections to see the requirements.			
	IFRS 12.25A				
		An investment entity need not provide the disclosures required by IFRS 12.24 for an unconsolidated structured entity that it controls and for which it presents the disclosures required by IFRS 12.19A-19G above.			
198	IFRS 13.5-7	Does the entity provide the fair value measurement disclosures required by IFRS 13 (refer to 'Fair value measurement' section)			
		☐	☐	☐	
		Joint arrangements			
199	IFRS 12.7	Does the entity disclose information about significant judgements and assumptions it has made (and changes to those judgements and assumptions) in determining:			
		a. That it has joint control of an arrangement			
		☐	☐	☐	
		b. The type of joint arrangement (i.e., joint operation or joint venture) when the arrangement has been structured through a separate vehicle			
		☐	☐	☐	
	IFRS 11.21	A joint operator must account for the assets, liabilities, revenues and expenses relating to its interest in a joint operation in accordance with the IFRS applicable to the particular assets, liabilities, revenues and expenses. IFRS 12 provides guidance for disclosures relating to joint ventures. Disclosures relating to joint operations are the disclosures related to the assets and liabilities of the joint operation. Consideration needs to be given to each of the corresponding assets and liabilities captions of this checklist.			
200	IFRS 12.8	Does the entity include under significant judgements and assumptions mentioned in IFRS 12.7 above, those made by the entity when changes in facts and circumstances are such that the conclusion about whether it has joint control changes during the reporting period			
		☐	☐	☐	

			Disclosure made			Comments
			Yes	No	N/A	
201	IFRS 12.20	Does the entity disclose information that enables users of its financial statements to evaluate:				
		a. The nature, extent and financial effects of its interests in joint arrangements, including the nature and effects of its contractual relationship with the other investors with joint control of joint arrangements (IFRS 12.21 and 22)	☐	☐	☐	
		b. The nature of, and changes in, the risks associated with its interests in joint ventures (IFRS 12.23)	☐	☐	☐	
202	IFRS 12.21(a)	Does the entity disclose for each joint arrangement that is material to the reporting entity:				
		a. The name of the joint arrangement	☐	☐	☐	
		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)	☐	☐	☐	
		c. The principal place of business (and country of incorporation, if applicable and different from the principal place of business) of the joint arrangement	☐	☐	☐	
		d. The proportion of ownership interest or participating share held by the entity and, if different, the proportion of voting rights held (if applicable)	☐	☐	☐	
		Financial information regarding joint ventures				
203	IAS 28.45C	If the entity applies <i>Amendments to IFRS 10 and IAS 28 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i> , issued in September 2014, does it disclose that fact	☐	☐	☐	
204	IFRS 12.21(b)	Does the entity disclose for each joint venture that is material to the reporting entity:				
		a. Whether the investment in the joint venture is measured using the equity method or at fair value	☐	☐	☐	
	IFRS 12.B12, B13	b. The following financial information including:				
		▪ Dividends received from the joint venture	☐	☐	☐	
		▪ Summarised financial information including, but not necessarily limited to:				
		▪ Current assets	☐	☐	☐	
		▪ Non-current assets	☐	☐	☐	
		▪ Current liabilities	☐	☐	☐	
		▪ Non-current liabilities	☐	☐	☐	
		▪ Revenue	☐	☐	☐	
		▪ Profit or loss from continuing operations	☐	☐	☐	
		▪ Post-tax profit or loss from discontinued operations	☐	☐	☐	
		▪ Other comprehensive income	☐	☐	☐	
		▪ Total comprehensive income	☐	☐	☐	
		▪ Cash and cash equivalents (as included in current assets above)	☐	☐	☐	
		▪ Current financial liabilities (excluding trade and other payables and provisions) as included in current liabilities above	☐	☐	☐	
		▪ Non-current financial liabilities (excluding trade and other payables and provisions) as included in non-current liabilities above	☐	☐	☐	
		▪ Depreciation and amortisation	☐	☐	☐	
		▪ Interest income	☐	☐	☐	
		▪ Interest expense	☐	☐	☐	
		▪ Income tax expense or income	☐	☐	☐	

		Disclosure made			Comments
		Yes	No	N/A	
		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			
	IFRS 12.B17	When an entity's interest in a joint venture (or a portion of its interest in a joint venture) is classified (or included in a disposal group that is classified) as held for sale in accordance with IFRS 5, the entity is not required to disclose summarised financial information for it in accordance with IFRS 12.B12-B16			
205	IFRS 12.B14	Does the summarised financial information, included in IFRS 12.B12 and B13 above, reflect the amounts included in the IFRS financial statements of the joint venture and not the entity's share of those amounts			
206	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			
207	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			
208	IFRS 12.B15	If the entity presents the financial information on the basis of the joint venture's financial information, because: a. The entity measures its interest in the joint venture at fair value b. The joint venture does not prepare IFRS financial statements and preparation on that basis would be impracticable or cause undue cost			
209	IFRS 12.B16	Does the entity disclose the basis on which the summarised financial information has been prepared			
		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			
210	IFRS 12.B16 IFRS 12.21(c)	Does the entity disclose separately for all individually immaterial joint ventures, the aggregate amount of its share in the following financial information:			
		a. Profit or loss from continuing operations			
		b. Post-tax profit or loss from discontinued operations			
		c. Other comprehensive income			
		d. Total comprehensive income			
Commitments for joint ventures					
211	IFRS 12.23(a) IFRS 12.B18 IFRS 12.B19	Does the entity disclose, separately from the amount of other commitments, the following unrecognised commitments that may give rise to a future outflow of cash or other resources:			
		a. Unrecognised commitments to contribute funding or resources as a result of, for example:			
		The constitution or acquisition agreements of a joint venture (that, for example, require an entity to contribute funds over a specific period)			
		Capital-intensive projects undertaken by a joint venture			
		Unconditional purchase obligations, comprising procurement of equipment, inventory or services that an entity is committed to purchasing from, or on behalf of, a joint venture			

		Disclosure made			Comments
		Yes	No	N/A	
		▪ Unrecognised commitments to provide loans or other financial support to a joint venture ☐ ☐ ☐ ▪ Unrecognised commitments to contribute resources to a joint venture, such as assets or services ☐ ☐ ☐ ▪ Other non-cancellable unrecognised commitments relating to a joint venture ☐ ☐ ☐			
		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 ☐ ☐ ☐			
	IFRS 12.B18	An entity shall disclose total commitments it has made but not recognised at the reporting date (including its share of commitments made jointly with other investors with joint control of a joint venture) relating to its interests in joint ventures. Commitments are those that may give rise to a future outflow of cash or other resources.			
212	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 ☐ ☐ ☐			
		Other disclosures for joint ventures			
213	IFRS 12.22	Does the entity disclose:			
		a. The nature and extent of any significant restrictions (e.g., resulting from borrowing arrangements, regulatory requirements or contractual arrangements between investors with joint control of a joint venture) on the ability of joint ventures to transfer funds to the entity in the form of cash dividends, or to repay loans or advances made by the entity ☐ ☐ ☐			
		b. When the financial statements of a joint venture used in applying the equity method are as of a date or for a period that is different from that of the entity:			
		▪ The date of the end of the reporting period of the financial statements of that joint venture ☐ ☐ ☐ ▪ The reason for using a different date or period ☐ ☐ ☐			
		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 ☐ ☐ ☐			
		Acquisition of an interest in a joint operation			
214	IFRS 11.21A	When an entity acquires an interest in a joint operation in which the activity of the joint operation constitutes a business, as defined in IFRS 3, does it disclose the information that is required in IFRS 3 and other IFRS accounting standards in relation to business combinations ☐ ☐ ☐			
		This applies to the acquisition of both the initial interest and additional interests in a joint operation in which the activity of the joint operation constitute a business.			
		Associates			
215	IAS 28.45C	If the entity applies <i>Amendments to IFRS 10 and IAS 28 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i> issued in September 2014, does it disclose that fact ☐ ☐ ☐			
216	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 ☐ ☐ ☐			

			Disclosure made			Comments
			Yes	No	N/A	
217	IFRS 12.8	Does the entity include under significant judgements and assumptions mentioned in IFRS 12.7 above, those made by the entity when changes in facts and circumstances are such that the conclusion about whether it has significant influence changes during the reporting period	☐	☐	☐	
218	IFRS 12.9	Does the entity disclose significant judgements and assumptions made in determining that:				
		a. It does not have significant influence even though it holds 20 per cent or more of the voting rights of another entity	☐	☐	☐	
		b. It has significant influence even though it holds less than 20 per cent of the voting rights of another entity	☐	☐	☐	
219	IFRS 12.20	Does the entity disclose information that enables users of its financial statements to evaluate:				
		a. The nature, extent and financial effects of its interests in associates, including the nature and effects of its contractual relationship with the other investors with significant influence over associates (IFRS 12.21 and 22)	☐	☐	☐	
		b. The nature of, and changes in, the risks associated with its interests in associates (IFRS 12.23)	☐	☐	☐	
220	IFRS 12.21(a)	Does the entity disclose for each associate that is material to the reporting entity:				
		a. The name of the associate	☐	☐	☐	
		b. The nature of the entity's relationship with the associate (by, for example, describing the nature of the activities of the associate and whether they are strategic to the entity's activities)	☐	☐	☐	
		c. The principal place of business (and country of incorporation, if applicable and different from the principal place of business) of the associate	☐	☐	☐	
		d. The proportion of ownership interest or participating share held by the entity and, if different, the proportion of voting rights held (if applicable)	☐	☐	☐	
221	IFRS 12.21(b) IFRS 12.B12	Does the entity disclose for each associate that is material to the reporting entity:				
		a. Whether the investment in the associate is measured using the equity method or at fair value	☐	☐	☐	
		b. The following financial information including, but not necessarily limited to:				
		▪ Dividends received from the associate	☐	☐	☐	
		▪ Current assets	☐	☐	☐	
		▪ Non-current assets	☐	☐	☐	
		▪ Current liabilities	☐	☐	☐	
		▪ Non-current liabilities	☐	☐	☐	
		▪ Revenue	☐	☐	☐	
		▪ Profit or loss from continuing operations	☐	☐	☐	
		▪ Post-tax profit or loss from discontinued operations	☐	☐	☐	
		▪ Other comprehensive income	☐	☐	☐	
		▪ Total comprehensive income	☐	☐	☐	
		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	☐	☐	☐	
	IFRS 12.B17	When an entity's interest in an associate (or a portion of its interest in an associate) is classified (or included in a disposal group that is classified) as held for sale in accordance with IFRS 5, the entity is not required to disclose summarised financial information for it in accordance with IFRS 12.B12-B16.				

			Disclosure made			Comments
			Yes	No	N/A	
222	IFRS 12.B14	Does the summarised financial information included in IFRS 12.B12 above reflect the amounts included in the IFRS financial statements of the associate and not the entity's share of those amounts	☐	☐	☐	
223	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	☐	☐	☐	
224	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	☐	☐	☐	
225	IFRS 12.B15	If the entity presents the financial information on the basis of the associate's financial information, because: a. the entity measures its interest in the associate at fair value; and b. the associate does not prepare IFRS financial statements and preparation on that basis would be impracticable or cause undue cost:				
		Does the entity disclose the basis on which the summarised financial information has been prepared	☐	☐	☐	
226	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	☐	☐	☐	
227	IFRS 12.B16 IFRS 12.21(c)	Does the entity disclose separately, for those all individually immaterial associates, the aggregate amount of its share in the following financial information of those associates:				
		a. Profit or loss from continuing operations	☐	☐	☐	
		b. Post-tax profit or loss from discontinued operations	☐	☐	☐	
		c. Other comprehensive income	☐	☐	☐	
		d. Total comprehensive income	☐	☐	☐	
Commitments for associates						
228	IFRS 12.23	Does the entity disclose contingent liabilities incurred relating to its interests in associates (including its share of contingent liabilities incurred jointly with other investors with significant influence over the associate), separately from the amount of other contingent liabilities	☐	☐	☐	
Other disclosures for associates						
229	IFRS 12.22	Does the entity disclose:				
		a. The nature and extent of any significant restrictions (e.g., resulting from borrowing arrangements, regulatory requirements or contractual arrangements between investors with significant influence over an associate) on the ability of associates to transfer funds to the entity in the form of cash dividends, or to repay loans or advances made by the entity	☐	☐	☐	
		b. When the financial statements of an associate used in applying the equity method are as of a date or for a period that is different from that of the entity:				
		▪ The date of the end of the reporting period of the financial statements of that associate	☐	☐	☐	
		▪ The reason for using a different date or period	☐	☐	☐	
		c. The unrecognised share of losses of an associate for the reporting period and cumulatively, if the entity has stopped recognising its share of losses of the associate when applying the equity method	☐	☐	☐	
Structured entities						
	IFRS 12.B21	A structured entity is an entity that has been designed so that voting or similar rights are not the dominant factor in deciding who controls the entity, such as when any voting rights relate				

		Disclosure made			
		Yes	No	N/A	Comments
	IFRS 12.B22	to administrative tasks only and the relevant activities are directed by means of contractual arrangements. A structured entity often has some or all of the following features or attributes: - Restricted activities - 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 - Insufficient equity to permit the structured entity to finance its activities without subordinated financial support - Financing in the form of multiple contractually linked instruments to investors that create concentrations of credit or other risks (tranches) If structured entities are consolidated because they are controlled, they are subject to the same disclosure requirements as subsidiaries. In addition, there are certain further disclosure requirements detailed below.			
230	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)			
		☐	☐	☐	
231	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: - The type and amount of support provided, including situations in which the parent or its subsidiaries assisted the structured entity in obtaining financial support - The reasons for providing the support			
		☐	☐	☐	
		☐	☐	☐	
232	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			
		☐	☐	☐	
233	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			
		☐	☐	☐	
Unconsolidated structured entities					
	IFRS 12.24	An entity shall disclose information that enables users of its financial statements: - To understand the nature and extent of its interests in unconsolidated structured entities (paragraphs 26-28) - To evaluate the nature of, and changes in, the risks associated with its interests in unconsolidated structured entities (paragraphs 29-31)			
	IFRS 12.25	The information required by IFRS 12.24(b) includes information about an entity's exposure to risk from involvement that it had with unconsolidated structured entities in previous periods (e.g., sponsoring the structured entity), even if the entity no longer has any contractual involvement with the structured entity at the reporting date.			

		Disclosure made			Comments
		Yes	No	N/A	
	IFRS 12.25A	An investment entity need not provide the disclosures required by IFRS 12.24 for an unconsolidated structured entity that it controls and for which it presents the disclosures required by IFRS 12.19A-19G above.			
234	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			
		☐	☐	☐	
235	IFRS 12.27	If an entity has sponsored an unconsolidated structured entity for which it does not provide information (e.g., because it does not have an interest in the entity at the reporting date), does the entity disclose:			
	a.	How it has determined which structured entities it has sponsored			
		☐	☐	☐	
	b.	Income from those structured entities during the reporting period, including a description of the types of income presented			
		☐	☐	☐	
	c.	The carrying amount (at the time of transfer) of all assets transferred to those structured entities during the reporting period			
		☐	☐	☐	
	IFRS 12.28	An entity shall present the information in paragraph 27(b) and (c) in tabular format, unless another format is more appropriate, and classify its sponsoring activities into relevant categories (see paragraphs B2-B6).			
236	IFRS 12.29	Does the entity (in tabular format unless another format is more appropriate) disclose a summary of:			
	a.	The carrying amounts of the assets and liabilities recognised in its financial statements relating to its interests in unconsolidated structured entities			
		☐	☐	☐	
	b.	The line items in the statement of financial position in which those assets and liabilities are recognised			
		☐	☐	☐	
	c.	The amount that best represents the entity's maximum exposure to loss from its interests in unconsolidated structured entities, including how the maximum exposure to loss is determined, unless the entity cannot quantify its maximum exposure to loss from its interests in unconsolidated structured entities, then that fact and the reasons			
		☐	☐	☐	
	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			
		☐	☐	☐	
237	IFRS 12.B26	Does the entity disclose the following additional information that, depending on the circumstances, might be relevant to an assessment of the risks to which an entity is exposed when it has an interest in an unconsolidated structured entity:			
	a.	The terms of an arrangement that could require the entity to provide financial support to an unconsolidated structured entity (e.g., liquidity arrangements or credit rating triggers associated with obligations to purchase assets of the structured entity or provide financial support), including:			
		▪ A description of events or circumstances that could expose the reporting entity to a loss			
		☐	☐	☐	
		▪ Whether there are any terms that would limit the obligation			
		☐	☐	☐	
		▪ 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			
		☐	☐	☐	

Disclosure in parent's and investor's separate financial statements

IFRS 12 does not apply to an entity's separate financial statements to which IAS 27 applies. However, if an entity has interests in unconsolidated structured entities and prepares separate financial statements as its only financial statements, it must apply the requirements in IFRS 12.24-31 when preparing those separate financial statements.

		Disclosure made			Comments
		Yes	No	N/A	
		of incorporation, if different) of those investees, its proportion of the ownership interest (and if different, proportion of the voting rights) held in those investees			
		e. A description of the method used to account for investments listed under (d) above			
IAS 27.10	Please note that when an entity prepares separate financial statements, it shall account for investments in subsidiaries, joint ventures and associates either at cost, in accordance with IFRS 9 or using the equity method, as described in IAS 28. If an entity elects to measure such investments at fair value, in accordance with IFRS 9, fair value would be measured in accordance with IFRS 13.				
IFRS 13.5-7		f. If the method used to account for investments in subsidiaries, associates and joint ventures is fair value, the fair value measurement disclosures required by IFRS 13 (refer to 'Fair value measurement' section)			
241	IAS 27.17	When a parent (other than a parent covered by paragraph 16-16A) or an investor with joint control of, or significant influence over, an investee prepares separate financial statements, the parent or investor shall identify the financial statements prepared in accordance with IFRS 10, IFRS 11 or IAS 28 (as amended in 2011) to which they relate, does the parent or investor disclose in its separate financial statements:			
		a. The fact that the statements are separate financial statements			
		b. The reasons why those statements are prepared if not required by law			
		c. A list of significant investments in subsidiaries, joint ventures and associates, including:			
		▪ The names of those investees			
		▪ The principal place of business (and country of incorporation, if different) of those investees			
		▪ Its proportion of the ownership interest (and its proportion of the voting rights, if different) held in those investees			
		d. A description of the method used to account for the investments listed under (c)			
IFRS 13.5-7		e. If the method used to account for the investments listed under (c) is fair value, the fair value measurement disclosures required by IFRS 13 (refer to 'Fair value measurement' section)			
Separate financial statements (investment entities)					
IFRS 12.6(b)(ii)	An investment entity that prepares financial statements in which all of its subsidiaries are measured at fair value through profit or loss, in accordance with IFRS 10.31, must present the disclosures relating to investment entities required by IFRS 12.				
242	IAS 27.8A	Does an investment entity that is required, throughout the current period and all comparative periods presented, to apply the exception to consolidation for all of its subsidiaries in accordance with IFRS 10.31 present separate financial statements as its only financial statements			
243	IAS 27.16A	When an investment entity that is a parent (other than a parent under IAS 27.16) prepares, in accordance with IAS 27.8A, separate financial statements as its only financial statements, does the entity disclose that fact and present the disclosures relating to investment entities required by IFRS 12			
244	IAS 27.17	When a parent (other than a parent covered by IAS 27.16-16A) or an investor with joint control of, or significant influence over, an investee prepares separate financial statements, the parent or investor must identify the financial			

		Disclosure made			Comments	
		Yes	No	N/A		
		statements prepared in accordance with IFRS 10, IFRS 11 or IAS 28 (as amended in 2011) to which they relate. Does the parent or investor also disclose in its separate financial statements:				
		a. The fact that the statements are separate financial statements	☐	☐	☐	
		b. The reasons why those statements are prepared if not required by law	☐	☐	☐	
		c. A list of significant investments in subsidiaries, joint ventures and associates, including:				
		▪ The name of those investees	☐	☐	☐	
		▪ The principal place of business (and country of incorporation, if different) of those investees	☐	☐	☐	
		▪ Its proportion of the ownership interest (and its proportion of the voting rights, if different) held in those investees	☐	☐	☐	
		d. A description of the method used to account for the investments listed under (c)	☐	☐	☐	
	IFRS 13.5-7	e. If the method used to account for the investments listed under (c) is fair value, the fair value measurement disclosures required by IFRS 13 (refer to 'Fair value measurement' section)	☐	☐	☐	
Correction of errors						
245	IAS 8.42 IAS 8.43	Does the entity report the amount of the correction of an error (unless this is impracticable) either:				
		a. By restating the comparative amounts for the prior period(s) in which the error occurred	☐	☐	☐	
		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	☐	☐	☐	
246	IAS 8.43 IAS 8.44	If it is impracticable to determine the period-specific effects of an error on comparative information, does the entity restate the opening balance of assets, liabilities and equity for the earliest period for which retrospective restatement is practicable	☐	☐	☐	
247	IAS 8.43 IAS 8.45	If it is impracticable to determine the cumulative effect at the beginning of the current reporting period of an error on all prior reporting periods, does the entity restate the comparative information to correct the error prospectively from the earliest date practicable	☐	☐	☐	
	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.				
248	IAS 8.49	In applying IAS 8.42, does the entity disclose:				
		a. The nature of the prior period 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 prior period presented	☐	☐	☐	
		e. If retrospective restatement is impracticable for a particular prior period, the circumstances that led to the existence of that condition and a description of how and from when the entity corrected the error	☐	☐	☐	

		Disclosure made			Comments	
		Yes	No	N/A		
IAS 8.49	Financial statements of subsequent periods need not repeat these disclosures.					
Dividends						
249	IAS 1.137 IFRS 18.132	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 (reporting) 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)						
250	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	☐	☐	☐		
251	IFRS 13.5-7	For fair value measurements required by IFRIC 17 <i>Distributions of Non-cash Assets to Owners</i> , does the entity provide the disclosures required by IFRS 13 (refer to 'Fair value measurement' section)				
		☐	☐	☐		
252	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	☐	☐	☐		
	d. If the fair value of the asset to be distributed is disclosed in accordance with (c) above, the following disclosures required by IFRS 13:					
IFRS 13.99	▪ Quantitative disclosures required by IFRS 13 in a tabular format, unless another format is more appropriate	☐	☐	☐		
IFRS 13.93(b)	▪ The level of the fair value hierarchy within which the fair value measurements are categorised in their entirety (Level 1, 2 or 3)	☐	☐	☐		
IFRS 13.93(d)	▪ For fair value measurements categorised within Level 2 and Level 3 of the hierarchy:					
	▪ A description of the valuation technique(s) and the inputs used in the measurement	☐	☐	☐		
	▪ If there has been a change in valuation technique, that change and the reason(s) for making it	☐	☐	☐		
	▪ For fair value measurements categorised within Level 3 of the fair value hierarchy, quantitative information about the significant unobservable inputs used in the fair value measurement	☐	☐	☐		

		Disclosure made			Comments
		Yes	No	N/A	
IFRS 13.93(d)	An entity is not required to create quantitative information to comply with this disclosure requirement if significant unobservable inputs are not developed by the entity when measuring fair value (e.g., when an entity uses prices from prior transactions or third-party pricing information without adjustment). However, an entity cannot ignore quantitative unobservable inputs that are significant to the fair value measurement and are reasonably available to the entity.				
IFRS 13.93(g)	For fair value measurements categorised within Level 3 of the fair value hierarchy, a description of the valuation processes used by the entity (including, for example, how an entity decides its valuation policies and procedures and analyses changes in fair value measurements from period to period)	☐	☐	☐	
IFRS 13.93(i)	If the highest and best use of a non-financial asset differs from its current use, that fact and why the non-financial asset is being used in a manner that differs from its highest and best use	☐	☐	☐	
Employee benefits					
IAS 19.25, 158, 171 IAS 1.104 IFRS 18.83 IAS 24.17	Although IAS 19 does not require specific disclosures about short-term employee benefits, other long-term employee benefits or termination benefits, other IFRS accounting standards may require disclosures. For example, IAS 1 requires that the entity disclose employee benefits expense and IAS 24 <i>Related Party Disclosures</i> requires disclosures about employee benefits for key management personnel.				
Multi-employer plans					
253	IAS 19.33 (b)	If a multi-employer plan is a defined benefit plan and the entity accounts for the plan as a defined benefit plan, does the entity make the disclosures in 'Defined benefit plans' section below and IAS 19.148(a)-(c) below			☐ ☐ ☐
254	IAS 19.148	If sufficient information is not available to use defined benefit accounting for a multi-employer plan that is a defined benefit plan, does the entity disclose:			
	a. A description of the funding arrangements, including the method used to determine the entity's rate of contributions and any minimum funding requirements	☐	☐	☐	
	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	☐	☐	☐	
	c. A description of any agreed allocation of a deficit or surplus on:				
	Wind-up of the plan	☐	☐	☐	
	Or				
	The entity's withdrawal from the plan	☐	☐	☐	
	d. The fact that the plan is a defined benefit plan	☐	☐	☐	
	e. The reason why sufficient information is not available to enable the entity to account for the plan as a defined benefit plan	☐	☐	☐	
	f. The expected contributions to the plan for the next annual reporting period	☐	☐	☐	
	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	☐	☐	☐	
	h. An indication of the level of participation of the entity in the plan compared with other participating entities	☐	☐	☐	

		Disclosure made			
		Yes	No	N/A	Comments
Defined benefit plans that share risks between various entities under common control					
IAS 19.40 IAS 19.42	Defined benefit plans that share risks between various entities under common control (for example, a parent and its subsidiaries) are not multi-employer plans. Participation in such a plan is a related party transaction for each entity. The disclosure requirements in IAS 19. 149 below only relate to the entity's separate financial statements.				
255	IAS 19.149	If the entity participates in a defined benefit plan that shares risks between various entities under common control, does the entity disclose the following: a. The contractual agreement or stated policy for charging the net defined benefit cost or the fact that there is no such policy ☐☐☐ 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 paragraph 41, does the entity disclose all the information about the plan as a whole as required by IAS 19.135-147 ☐☐☐ This would occur when the risks of a defined benefit plan are shared between entities under common control and there is a contractual agreement or stated policy for allocating the net defined benefit cost. Or d. If the entity accounts for the contribution payable for the period as noted in IAS 19.41, the information about the plan as a whole required by IAS 19.135-137, 139, 142-144 and 147(a) and (b) ☐☐☐			
IAS 19.150	The information required by items c. and d. above can be disclosed by cross-reference to disclosures in another group entity's financial statements if: ▪ That group entity's financial statements separately identify and disclose the information required about the plan ▪ That group entity's financial statements are available to users of the financial statements on the same terms as the financial statements of the entity and at the same time as, or earlier than, the financial statements of the entity				
Defined contribution plans					
256	IAS 19.53	Does the entity disclose the amount recognised as an expense for defined contribution plans ☐☐☐			
257	IAS 19.54 IAS 24.17	Does the entity disclose contributions to defined contribution plans for key management personnel, when required by IAS 24 ☐☐☐			
Defined benefit plans					
IAS 19.135	IAS 19 requires disclosure of information that: a. Explains the characteristics of its defined benefit plans and risks associated with them b. Identifies and explains the amounts in its financial statements arising from its defined benefit plans c. Describes how its defined benefit plans may affect the amount, timing and uncertainty of the entity's future cash flows				
IAS 19.136	To meet the objectives in IAS 19.135 above, an entity shall consider all the following: ▪ The level of detail necessary to satisfy the disclosure requirements ▪ How much emphasis to place on each of the various requirements ▪ How much aggregation or disaggregation to undertake				

		Disclosure made			Comments				
		Yes	No	N/A					
	IAS 19.137	▪ Whether users of financial statements need additional information to evaluate the quantitative information disclosed If the disclosures provided in accordance with the requirements in this standard and other IFRS accounting standards are insufficient to meet the objectives in IAS 19.135 above, an entity shall disclose additional information necessary to meet those objectives. For example, an entity may present an analysis of the present value of the defined benefit obligation that distinguishes the nature, characteristics and risks of the obligation. Such a disclosure could distinguish:							
	IAS 19.138	▪ Between amounts owing to active members, deferred members, and pensioners ▪ Between vested benefits and accrued but not vested benefits ▪ Between conditional benefits, amounts attributable to future salary increases and other benefits An entity shall assess whether all or some disclosures should be disaggregated to distinguish plans or groups of plans with materially different risks. For example, an entity may disaggregate disclosure about plans showing one or more of the following features: ▪ Different geographical locations ▪ Different characteristics such as flat salary pension plans, final salary pension plans or post-employment medical plans ▪ Different regulatory environments ▪ Different reporting segments ▪ Different funding arrangements (e.g., wholly unfunded, wholly or partly funded)							
Characteristics and risks associated with defined benefit plans									
258	IAS 19.139	Does the entity disclose: a. Information about the characteristics of its defined benefit plans, including: ▪ The nature of the benefits provided by the plan (e.g., final salary defined benefit plan or contribution-based plan with guarantee) ☐ ▪ 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 ☐ ▪ 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 ☐ 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 ☐ c. A description of any plan amendments, curtailments and settlements ☐							
Explanations of the amounts in the financial statements									
259	IAS 19.140	Does the entity provide a reconciliation from the opening balance to the closing balance for each of the following, if applicable:							

		Disclosure made			Comments	
		Yes	No	N/A		
260	IAS 19.141	a. The net defined benefit liability (asset), showing separate reconciliations for:				
		▪ Plan assets	☐	☐	☐	
		▪ The present value of the defined benefit obligation	☐	☐	☐	
		▪ The effect of the asset ceiling	☐	☐	☐	
		b. Any reimbursement rights, and a description of the relationship between any reimbursement right and the related obligation			☐	
		Does each reconciliation listed in IAS 19.140 show each of the following, if applicable:				
		a. Current service cost			☐	
		b. Interest income or expense			☐	
		c. Remeasurements of the net defined benefit liability (asset), showing separately:				
		▪ The return on plan assets, excluding amounts included in interest in (b)	☐	☐	☐	
		▪ Actuarial gains and losses arising from changes in demographic assumptions	☐	☐	☐	
		IAS 19.76(a)	Demographic assumptions deal with matters such as:			
		▪ Mortality				
		▪ Rates of employee turnover, disability and early retirement				
		▪ The proportion of plan members with dependants who will be eligible for benefits				
▪ The proportion of plan members who will select each form of payment option available under the plan terms						
▪ Claim rates under medical plans						
▪ Actuarial gains and losses arising from changes in financial assumptions			☐			
IAS 19.76(b)	Financial assumptions deal with items such as:					
▪ The discount rate						
▪ Benefit levels, excluding any cost of the benefits to be met by employees, and future salary						
▪ In the case of medical benefits, future medical costs, including claim handling costs (i.e., the costs that will be incurred in processing and resolving claims, including legal and adjuster's fees)						
▪ Taxes payable by the plan on contributions relating to service before the reporting date or on benefits resulting from that service						
▪ Changes in the effect of limiting a net defined benefit asset to the asset ceiling, excluding amounts included in interest in (b), and how it determined the maximum economic benefit available, i.e., whether those benefits would be in the form of refunds, reductions in future contributions or a combination of both			☐			
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.						
e. The effect of changes in foreign exchange rates			☐			
f. Contributions to the plan, showing separately those by the employer and by plan participants			☐			

		Disclosure made			Comments
		Yes	No	N/A	
261	IAS 19.142	g. Payments from the plan, showing separately the amount paid in respect of any settlements			
		☐	☐	☐	
		h. The effects of business combinations and disposals			
		☐	☐	☐	
		Does the entity disaggregate the fair value of the plan assets into classes that distinguish the nature and risks of those assets, subdividing each class of plan asset into those that have a quoted market price in an active market as defined in IFRS 13 and those that do not, for example:			
		a. Cash and cash equivalents			
		☐	☐	☐	
		b. Equity instruments (segregated by industry type, company size, geography, etc.)			
		☐	☐	☐	
		c. Debt instruments (segregated by type of issuer, credit quality, geography, etc.)			
		☐	☐	☐	
		d. Real estate (segregated by geography, etc.)			
		☐	☐	☐	
		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.)			
☐	☐	☐			
f. Investment funds (segregated by type of fund)					
☐	☐	☐			
g. Asset-backed securities					
☐	☐	☐			
h. Structured debt					
☐	☐	☐			
Please note that information disclosed under IAS 19.142 is intended to provide third parties with all of the required information to understand risks associated with defined benefit plan assets considering the level of detail of disclosure, aggregation and emphasis discussed in IAS 19.136 above. In addition, the fair value of the plan assets is determined using IFRS 13, but the disclosure requirements of IFRS 13 do not apply.					
262	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			
		☐	☐	☐	
263	IAS 19.144	Does the entity disclose the significant actuarial assumptions used to determine the present value of the defined benefit obligation (see examples of actuarial assumptions in IAS19.76), which must be in absolute terms (e.g., as an absolute percentage, and not just as a margin between different percentages and other variables). When an entity provides disclosures in total for a grouping of plans, it must provide such disclosures in the form of weighted averages or relatively narrow ranges			
		☐	☐	☐	
Amount, timing and uncertainty of future cash flows					
264	IAS 19.145	Does the entity disclose:			
		a. A sensitivity analysis for each significant actuarial assumption disclosed under IAS 19.144 above (see examples of actuarial assumptions in IAS 19.76 above) as of the end of the reporting period, showing how the defined benefit obligation would have been affected by changes in the relevant actuarial assumption that were reasonably possible at that date			
		☐	☐	☐	
		b. The methods and assumptions used in preparing the sensitivity analyses required by item a. and the limitations of those methods			
		☐	☐	☐	
		c. Changes from the previous period in the methods and assumptions used in preparing the sensitivity analyses, and the reasons for such changes			
		☐	☐	☐	

			Disclosure made			Comments
			Yes	No	N/A	
265	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	☐	☐	☐	
266	IAS 19.147	Does the entity disclose the following to provide an indication of the effect of the defined benefit plan on the entity's future cash flows:				
		a. A description of any funding arrangements and funding policy that affect future contributions	☐	☐	☐	
		b. The expected contributions to the plan for the next annual reporting period	☐	☐	☐	
		c. Information about the maturity profile of the defined benefit obligation, including the weighted average duration of the defined benefit obligation and other information about the distribution of the timing of benefit payments, such as a maturity analysis of the benefit payments	☐	☐	☐	
Disclosure requirements in other standards						
267	IAS 19.151	Where required by IAS 24, does the entity disclose information about:				
		a. Related party transactions with post-employment benefit plans	☐	☐	☐	
		b. Post-employment benefits for key management personnel	☐	☐	☐	
268	IAS 19.152 IAS 37.27-30, 86-88, 91, 92	Where required by IAS 37, does the entity disclose information about contingent liabilities arising from post-employment benefit obligations	☐	☐	☐	
The limit on a defined benefit asset, minimum funding requirements and their interaction (IFRIC 14)						
269	IFRIC 14.10	Does the entity disclose any restrictions on the current realisability of the surplus (from a defined benefit plan) or the basis used to determine the amount of the economic benefit available	☐	☐	☐	
	IFRIC 14.10 IAS 1.125 IAS 8.31A	Under IAS 1 (or IAS 8, if the entity adopts IFRS 18 early), the entity discloses key sources of estimation uncertainty at the end of the reporting period that have a significant risk of causing a material adjustment to the carrying amount of the net asset or liability in the statement of financial position.				
Equity						
270	IAS 1.79 IFRS 18.130	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) in the statement of financial position, the statement of changes in equity or in the notes:				
		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 a statement that the shares have no par value	☐	☐	☐	
		d. A reconciliation of the shares outstanding at the beginning and at the end of the reporting 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 24.18-24	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	☐	☐	☐	

		Disclosure made			Comments
		Yes	No	N/A	
	IAS 1.80 IFRS 18.131	An entity without share capital, such as a partnership or trust, discloses information equivalent to that required in IAS 1.79(a) (or IFRS 18.130(a), if the entity adopts IFRS 18 early), 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.			
271	IAS 1.79 IFRS 18.130	Does the entity disclose the nature and purpose of each reserve within equity			☐ ☐ ☐
272	IAS 32.34 IAS 24.18-24	Does the entity provide disclosures in accordance with IAS 24, if the entity reacquires its own shares from related parties			☐ ☐ ☐
Members' shares in co-operative entities and similar instruments (IFRIC 2)					
	IFRIC 2.5 IFRIC 2.8	The contractual right of the holder of a financial instrument (including members' shares in co-operative entities) to request redemption does not, in itself, require a financial instrument to be classified as a financial liability. Rather, the entity must consider all of the terms and conditions of the financial instrument in determining its classification as a financial liability or equity. Those terms and conditions include relevant local laws, regulations and the entity's governing charter in effect at the date of classification that can impose various types of prohibitions on the redemption of members' shares.			
273	IFRIC 2.13	If a change in the redemption prohibition of members' shares leads to a transfer between financial liabilities and equity, does the entity disclose separately the amount, timing and reason for the transfer			☐ ☐ ☐
Events after the reporting period					
274	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			☐ ☐ ☐
275	IAS 10.21 IAS 10.22 IAS 1.76 IFRS 18.B105	If non-adjusting events after the reporting period are material, and, thus, non-disclosures could reasonably be expected to influence decisions that the primary users of general purpose financial statements have taken on the basis of those financial statements, which provide financial information about a specific reporting entity, does the entity disclose the following for each material category of non-adjusting events after the reporting period (IAS 10.22 provides examples of such events):			
		a. The nature of the event	☐ ☐ ☐		
		b. An estimate of its financial effect, or a statement that such an estimate cannot be made	☐ ☐ ☐		
		In addition, please note that disclosure might be required if applicable in other sections of this checklist as under IFRS 3.B66 (regarding post year-end acquisitions), IAS 33.64 (regarding post year-end earnings per share changes due to capitalisation, share split, bonus issue, reverse share split), and IFRS 5.12 (regarding non-current assets (or disposal groups) held for sale post year-end).			
Fair value measurement					
		IFRS 13 specifies how to measure fair value, when fair value (and measures based on fair value, such as fair value less costs to sell) is required or permitted by another IFRS accounting standard. Such fair value measurements may be recognised in the statement of financial position or disclosed in the notes to the financial statements (for example, the comparison of carrying value and fair value required by IFRS 7).			
	IFRS 13.5 IFRS 13.6	IFRS 13 applies when another IFRS accounting standard requires or permits measurement(s) or disclosure(s) of fair value, except for:			

		Disclosure made			
		Yes	No	N/A	Comments
	IFRS 13.7	a. Share-based payment transactions within the scope of IFRS 2 <i>Share-based Payment</i> b. Leasing transactions accounted for in accordance with IFRS 16 <i>Leases</i> c. Measurements that have some similarities to fair value, but are not fair value, such as net realisable value in IAS 2 or value in use in IAS 36 IFRS 13 also requires disclosures about fair value measurements. If fair value is measured in accordance with IFRS 13 after initial recognition (whether recognised or only disclosed), the disclosure requirements in IFRS 13 will apply, unless IFRS 13 provides a specific exemption. The disclosures required by IFRS 13 are not required for the following: a. Plan assets measured at fair value in accordance with IAS 19 b. Retirement benefit plan investments measured at fair value in accordance with IAS 26 <i>Accounting and Reporting by Retirement Benefit Plans</i> c. Assets for which recoverable amount is fair value less costs of disposal in accordance with IAS 36			
		Disclosure objectives			
276	IFRS 13.91	Does the entity disclose information that helps users of its financial statements assess both of the following: a. For assets and liabilities that are measured at fair value on a recurring or non-recurring basis in the statement of financial position after initial recognition, the valuation techniques and inputs used to develop those measurements b. For recurring fair value measurements using significant unobservable inputs (Level 3), the effect of the measurements on profit or loss or other comprehensive income for the period			
	IFRS 13.92	To meet the objectives of IFRS 13.91, an entity is required to consider all of the following: ▪ The level of detail necessary to satisfy the disclosure requirements ▪ How much emphasis to place on each of the various requirements ▪ How much aggregation or disaggregation to undertake ▪ Whether users of financial statements need additional information to evaluate the quantitative information disclosed			
277	IFRS 13.92	If the disclosures provided in accordance with IFRS 13 and other IFRS accounting standards are insufficient to meet the objectives in IFRS 13.91, does the entity disclose additional information in order to meet those objectives			
	IFRS 13.93	In addition, IFRS 13.93 establishes the minimum disclosure requirements for fair value measurements (and those based on fair value) that are recognised in the statement of financial position after initial recognition. The requirements vary depending on whether the fair value measurements are recurring or non-recurring and their categorisation within the fair value hierarchy (i.e., Level 1, 2 or 3). In order to determine the appropriate categorisation of a fair value measurement (as a whole) within the hierarchy, an entity determines the categorisation of the inputs used to measure fair value and categorisation of the fair value measurement (as a whole) (i) Categorisation of the inputs in the fair value hierarchy:			

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

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

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

		Disclosure made			Comments
		Yes	No	N/A	
	f. For total gains and losses recognised during the period in profit or loss in accordance with IFRS 13.93(e)(i) (see e. above), the amount that is attributable to the change in unrealised gains or losses relating to those assets and liabilities held at the end of the period, and the line item(s) in profit or loss in which those unrealised gains or losses are recognised	☐	☐	☐	
	g. For fair value measurements categorised within Level 3 of the fair value hierarchy, a description of the valuation processes used by the entity (including, for example, how an entity decides its valuation policies and procedures and analyses changes in fair value measurements from period to period)	☐	☐	☐	
	h. For fair value measurements categorised within Level 3 of the fair value hierarchy:				
	A narrative description of the sensitivity if a change in an unobservable input (including at a minimum those unobservable inputs disclosed in accordance with IFRS 13.93(d), see d. above) to a different amount might result in a significantly higher or lower fair value measurement	☐	☐	☐	
	If there are interrelationships between significant unobservable inputs and other unobservable inputs used in the fair value measurement, a narrative description of those interrelationships and of how they might magnify or mitigate the effect of changes in the unobservable inputs on the fair value measurement	☐	☐	☐	
	For financial assets and financial liabilities, if changing one or more of the unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, that fact, the effect of those changes and how the effect of a change was calculated	☐	☐	☐	
IFRS 13.93(h)	For the sensitivity analysis for financial assets and financial liabilities, significance is judged with respect to profit or loss, and total assets or total liabilities, or, when changes in fair value are recognised in other comprehensive income, total equity.				
	i. If the highest and best use of a non-financial asset differs from its current use, that fact and why the non-financial asset is being used in a manner that differs from its highest and best use	☐	☐	☐	
IFRS 13 Appendix A	The highest and best use of a non-financial asset is the use by market participants that would maximise the value of the asset or the group of assets and liabilities (e.g., a business) within which the asset would be used.				
Non-recurring fair value measurements of assets and liabilities					
IFRS 13.93(a)	Non-recurring fair value measurements of assets or liabilities are those that other IFRS accounting standards require or permit in the statement of financial position in particular circumstances (e.g., when an entity measures an asset held for sale at fair value less costs to sell in accordance with IFRS 5 because the asset's fair value less costs to sell is lower than its carrying amount).				
286	IFRS 13.93	Does the entity disclose for assets and liabilities that are measured at fair value on a non-recurring basis in the statement of financial position after initial recognition:			
	a. The fair value measurement at the end of the reporting period	☐	☐	☐	

		Disclosure made			Comments
		Yes	No	N/A	
	b. The reasons for the fair value measurement	☐	☐	☐	
	c. The level of the fair value hierarchy within which the fair value measurements are categorised in their entirety (Level 1, 2 or 3)	☐	☐	☐	
	d. For fair value measurements categorised within Level 2 and Level 3 of the hierarchy:				
	▪ A description of the valuation technique(s) and the inputs used in the measurement	☐	☐	☐	
	▪ If there has been a change in valuation technique, that change and the reason(s) for making it	☐	☐	☐	
	▪ For fair value measurements categorised within Level 3 of the fair value hierarchy, quantitative information about the significant unobservable inputs used in the fair value measurement	☐	☐	☐	
IFRS 13.93(d)	An entity is not required to create quantitative information to comply with this disclosure requirement if significant unobservable inputs are not developed by the entity when measuring fair value (e.g., when an entity uses prices from prior transactions or third-party pricing information without adjustment). However, an entity cannot ignore quantitative unobservable inputs that are significant to the fair value measurement and are reasonably available to the entity.				
	e. For fair value measurements categorised within Level 3 of the fair value hierarchy, a description of the valuation processes used by the entity (including, for example, how an entity decides its valuation policies and procedures and analyses changes in fair value measurements from period to period)	☐	☐	☐	
	f. If the highest and best use of a non-financial asset differs from its current use, that fact and why the non-financial asset is being used in a manner that differs from its highest and best use	☐	☐	☐	
Financial guarantee contracts					
IFRS 9 Appendix A	A financial guarantee contract is defined as a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.				
287	IAS 1.117 IAS 8.27A	Does the entity disclose its accounting policy for financial guarantee contracts			
		☐	☐	☐	
288	IFRS 7.39	Does the entity disclose a maturity analysis for non-derivative financial liabilities (including issued financial guarantee contracts) that shows the remaining contractual maturities			
		☐	☐	☐	
IFRS 7.B11C(c)	For issued financial guarantee contracts the maximum amount of the guarantee is allocated to the earliest period in which the guarantee could be called.				
289	IFRS 7.B10(c)	Does the entity disclose maximum credit risk exposure relating to financial guarantee contracts at the maximum amount the entity could have to pay if the guarantee is called on (which may be significantly greater than the amount recognised as a liability)			
		☐	☐	☐	
Financial Instruments					
	Items in this section set out the disclosure requirements if the entity adopts IFRS 9 <i>Financial Instruments</i> (2014).				
IFRS 9.7.2.16	If an entity prepares interim financial reports in accordance with IAS 34, it need not apply the requirements in IFRS 9 to interim periods prior to the date of initial application if it is impracticable (as defined in IAS 8).				
Financial instruments					

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		Disclosure made			Comments
		Yes	No	N/A	
	IFRS 9.4.1.2A				Financial assets that are measured at fair value through other comprehensive income in accordance with IFRS 9.4.1.2A
	IFRS 9.5.7.5				Investments in equity instruments designated as such upon initial recognition in accordance with IFRS 9.5.7.5
293	IFRS 9.7.2.49				At the date of initial application of the amendments to the Application Guidance to Section 4.1 of IFRS 9 (Classification of financial assets), does the entity disclose for each class of financial assets that changed measurement category as a result of applying the amendments: a. The measurement category and carrying amount determined immediately before the amendments were applied b. The measurement category and carrying amount determined immediately after the amendments were applied
Financial assets or financial liabilities at fair value through profit or loss					
294	IFRS 7.9				If the entity has designated a financial asset (or group of financial assets) as measured at fair value through profit or loss that would otherwise be measured at fair value through other comprehensive income or amortised cost, does it disclose:
	IFRS 7.36(a)				a. The maximum exposure to credit risk (see IFRS 7.36(a)) of the financial asset (or group of financial assets) at the end of the reporting period
	IFRS 7.36(b)				b. The amount by which any related credit derivatives or similar instruments mitigate that maximum exposure to credit risk (see IFRS 7.36(b))
					c. The amount of change, during the period and cumulatively, in the fair value of the financial asset (or group of financial assets) that is attributable to changes in the credit risk of the financial asset determined either: - As the change in its fair value that is not attributable to changes in market conditions that give rise to market risk 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 reporting period and cumulatively since the financial asset was designated
295	IFRS 7.10				If the entity (a) has designated a financial liability as at fair value through profit or loss in accordance with IFRS 9.4.2.2 and (b) is required to present the effects of changes in that liability's credit risk in other comprehensive income (see IFRS 9.5.7.7) does it disclose:
	IFRS 9.4.2.2				
	IFRS 9.5.7.7				
	IFRS 9.B5.7.13 - B5.7.20				a. The amount of change, cumulatively, in the fair value of the financial liability that is attributable to changes in the credit risk of that liability
					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

		Disclosure made			Comments
		Yes	No	N/A	
	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	☐	☐	☐	
	IFRS 9.5.7.7 IFRS 9.B5.7.13 - B5.7.20 IFRS 9.B5.7.5-7, 10-12 IFRS 9.5.7.8 An entity presents a gain or loss on a financial liability designated at fair value through profit or loss, as follows: 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 unless the treatment of the effects of changes in the liability's credit risk described in (a) would create or enlarge an accounting mismatch in profit or loss. If these requirements were to create or enlarge an accounting mismatch in profit or loss, an entity must present all gains and losses on that liability (including the effects of changes in the credit risk of that liability) in profit or loss.				
296	IFRS 7.10A IFRS 9.4.2.2 IFRS 9.5.7.7 IFRS 9.5.7.8 If the entity (a) has designated a financial liability as at fair value through profit or loss in accordance with IFRS 9.4.2.2 and (b) is required to present all changes in the fair value of that liability (including the effects of changes in the credit risk of the liability) in profit or loss (see IFRS 9.5.7.7-8) does it disclose: IFRS 9.B5.7.13 - B5.7.20 a. The amount of change, during the period and cumulatively, in the fair value of the financial liability that is attributable to changes in the credit risk of that liability 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	☐	☐	☐	
297	IFRS 7.11 Does the entity disclose: IFRS 9.5.7.7 (a) a. A detailed description of the methods used to comply with the requirements in IFRS 7.9(c), 10(a) and 10A(a) and IFRS 9.5.7.7(a), including an explanation of why the method is appropriate b. If the entity believes that the disclosure it has given, either in the statement of financial position or in the notes, to comply with the requirements in IFRS 7.9(c), 10(a) and 10A(a) or IFRS 9.5.7.7(a) does not faithfully represent the change in the fair value of the financial asset or financial liability attributable to changes in its credit risk: ▪ The reasons for reaching this conclusion ▪ The factors the entity believes are relevant IFRS 9. B5.7.7 IFRS 9. B5.7.8 c. A detailed description of the methodology or methodologies used to determine whether presenting the effects of changes in a liability's credit risk in other comprehensive income would create or enlarge an accounting mismatch in profit or loss IFRS 9. B5.7.6 d. If the entity is required to present the effects of changes in a liability's credit risk in profit or loss (to comply with c. above), the disclosure must include a detailed description of the economic relationship described in IFRS 9.B5.7.6	☐	☐	☐	
	Investments in equity instruments designated at fair value through other comprehensive income				
298	IFRS 7.11A IFRS 9.5.7.5 If the entity designated investments in equity instruments to be measured at fair value through other comprehensive income, as permitted by IFRS 9.5.7.5, does it disclose for each class of investment:				

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		Disclosure made			Comments
		Yes	No	N/A	
Transferred financial assets that are not derecognised in their entirety					
306	IFRS 7.42D	To meet the objectives in IFRS 7.42B(a) above, does the entity disclose for each class of transferred financial assets that are not derecognised in their entirety:			
	a.	The nature of the transferred assets	☐	☐	☐
	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)	f.	When the entity continues to recognise the assets to the extent of its continuing involvement:			
IFRS 9.3.2.16		▪ 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	☐	☐	☐
IFRS 7.B32	These disclosures are required at each reporting date at which the entity continues to recognise the transferred financial asset, regardless of when the transfer occurred.				
Transferred financial assets that are derecognised in their entirety					
IFRS 7.42C	For the purpose of applying the disclosure requirements of IFRS 7.42E-42H, an entity has continuing involvement in a transferred financial asset if, as part of the transfer, the entity retains any of the contractual rights or obligations inherent in the transferred financial asset or obtains any new contractual rights or obligations relating to the transferred financial asset. The following do not constitute continuing involvement:				
	a.	Normal representations and warranties relating to fraudulent transfer and concepts of reasonableness, good faith and fair dealings that could invalidate a transfer as a result of legal action			
	b.	Forward, option and other contracts to reacquire the transferred financial asset for which the contract price (or exercise price) is the fair value of the transferred financial asset			
	c.	An arrangement whereby an entity retains the contractual rights to receive the cash flows of a financial asset, but assumes a contractual obligation to pay the cash flows to one or more entities and the conditions in IFRS 9.3.2.5(a)-(c) are met			
IFRS 7.B29 IFRS 7.B30 IFRS 7.B30A IFRS 7.B31	The assessment of continuing involvement in a transferred financial asset for the purpose of the disclosure requirements of IFRS 7.42E-42H is made at the level of the reporting entity.				

		Disclosure made			
		Yes	No	N/A	Comments
	IFRS 7.B33	IFRS 7.42E-42H requires qualitative and quantitative disclosures for each type of continuing involvement in derecognised financial assets. An entity aggregates its continuing involvement into types that are representative of its exposure to risks. For example, by type of financial instrument (e.g., guarantees or call options) or by type of transfer (e.g., factoring of receivables, securitisations and secured lending).			
307	IFRS 7.42E IFRS 9.3.2.6 (a) IFRS 9.3.2.6(c) (i)	To meet the objectives in IFRS 7.42B(b), when the entity derecognises transferred financial assets in their entirety, but has continuing involvement in them, does the entity disclose for each type of continuing involvement at the reporting date: 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 amounts disclosed are based on the conditions that exist at each reporting date. 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). The 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. 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 description of how the entity manages the risk inherent in its continuing involvement in the derecognised financial assets - Whether the entity is required to bear losses before other parties, and the ranking and amounts of losses borne by parties whose interests rank lower than			
	IFRS 7.B34	☐	☐	☐	
	IFRS 7.B34	☐	☐	☐	
	IFRS 7.B35	☐	☐	☐	
	IFRS 7.B36	☐	☐	☐	
	IFRS 7.B37	☐	☐	☐	

		Disclosure made			Comments
		Yes	No	N/A	
		the entity's interest in the asset (i.e., its continuing involvement in the asset)			
		A description of any triggers associated with obligations to provide financial support or to repurchase a transferred financial asset			
	IFRS 7.42F	An entity may aggregate the information required by IFRS 7.42E above for a particular asset if the entity has more than one type of continuing involvement in that derecognised financial asset, and report it under one type of continuing involvement.			
308	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 unobservable inputs as described in paragraphs 72-73 of IFRS 13			
		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			
309	IFRS 7.42H IFRS 7.B39	Does the entity disclose any additional information that it considers necessary to meet the disclosure objectives of IFRS 7.42B above			
		Collateral			
310	IFRS 7.14	Does the entity disclose:			
	IFRS 9.3.2.23 (a)	a. The carrying amount of financial assets pledged as collateral for liabilities or contingent liabilities, including amounts reclassified in accordance with IFRS 9.3.2.23(a)			
		b. The terms and conditions relating to the pledge			
	IFRS 9.3.2.23 (a)	If a transferor provides non-cash collateral (such as debt or equity instruments) to the transferee, the accounting for			

		Disclosure made			
		Yes	No	N/A	Comments
		the collateral by the transferor and the transferee depends on whether the transferee has the right to sell or repledge the collateral and whether the transferor has defaulted. If the transferee has the right by contract or custom to sell or repledge the collateral, then the transferor reclassifies that asset in its statement of financial position (for example, as a loaned asset, pledged equity instrument or repurchase receivable) separately from other assets. Some transactions involving the provision of non-cash financial collateral may be considered transfers that fall within the scope of IFRS 7.42D (e.g., non-cash collateral transferred in a repo). This would normally be the case when: (a) the transferee's rights to control the asset are not conditional on the transferor's default. This is often evidenced by the transfer of legal ownership and/or the transferee's ability to re-sell or re-pledge the financial asset; or (b) when the arrangement is considered a pass-through arrangement. Collateral pledged or received subject to a netting arrangement would also fall within the scope of the offsetting disclosures irrespective of whether or not the collateral meets the offsetting criteria.			
311	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 Does the entity disclose the loss allowance for a debt instrument measured at fair value through other comprehensive income in the notes to the financial statements ☐ ☐ ☐ The carrying amount of financial assets measured at fair value through other comprehensive income in accordance with IFRS 9.4.1.2A is not reduced by a loss allowance and an entity should not present the loss allowance separately in the statement of financial position as a reduction of the carrying amount of the financial asset. Compound financial instruments with multiple embedded derivatives 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 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 ☐ ☐ ☐ If, during the reporting period, there are breaches of loan agreement terms other than those described in IFRS 7.18, ☐ ☐ ☐			
312	IFRS 7.16A				
	IFRS 7.16A				
313	IFRS 7.17				
314	IFRS 7.18				
315	IFRS 7.19				

		Disclosure made			Comments
		Yes	No	N/A	
does the entity disclose the same information as required by IFRS 7.18 if those breaches permit the lender to demand accelerated repayment (unless the breaches were remedied, or the terms of the loan were renegotiated, on or before the end of the reporting period)					
Statement of comprehensive income					
Items of income, expense, gains and losses					
316	IFRS 7.20(a)	Does the entity disclose the following items of income, expense, gains or losses, either in the statement of comprehensive income or in the notes:			
		Net gains or net losses on:			
		▪ Financial assets or liabilities measured at fair value through profit or loss, showing separately: ▪ Net gains or net losses on financial assets or financial liabilities designated as such upon initial recognition, or subsequently in accordance with IFRS 9.6.7.1 ☐ ☐ ☐ ▪ Net gains or net losses on financial assets or financial liabilities that are mandatorily measured at fair value through profit or loss in accordance with IFRS 9 (e.g., financial liabilities that meet the definition of held for trading in IFRS 9) ☐ ☐ ☐ ▪ Financial liabilities designated as at fair value through profit or loss under the fair value option, showing separately: ▪ The amount of gain or loss recognised in other comprehensive income ☐ ☐ ☐ ▪ The amount of gain or loss recognised in profit or loss ☐ ☐ ☐ ▪ Financial assets measured at amortised cost ☐ ☐ ☐ ▪ Financial liabilities measured at amortised cost ☐ ☐ ☐ ▪ Investments in equity instruments designated at fair value through other comprehensive income in accordance with IFRS 9.5.7.5 ☐ ☐ ☐ ▪ Financial assets measured at fair value through other comprehensive income in accordance with IFRS 9.4.1.2A, showing separately the amount of gain or loss recognised in other comprehensive income during the period and the amount reclassified upon derecognition from accumulated other comprehensive income to profit or loss for the period ☐ ☐ ☐			
317	IFRS 7.20(b)	Does the entity disclose either in the statement of comprehensive income or in the notes (calculated using the effective interest method) for financial assets that are measured at amortised cost or that are measured at fair value through other comprehensive income in accordance with IFRS 9.4.1.2A (showing these amounts separately) or financial liabilities not at fair value through profit or loss:			
		a. Total interest revenue	☐	☐	☐
		b. Total interest expense	☐	☐	☐
	IFRS 7.20(b)	The entity discloses the total interest expense recognised in profit or loss.			
318	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 and 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			Comments
			Yes	No	N/A	
319	IFRS 7.20A	If the entity derecognised a financial asset measured at amortised cost, does it disclose:				
	IAS 1.82(aa) IFRS 18.75(b) (iii)	a. An analysis of the gain or loss recognised in the statement of profit or loss and other comprehensive income arising from the derecognition of those financial assets, showing separately gains and losses arising from derecognition	☐	☐	☐	
		b. The reasons for derecognising those financial assets	☐	☐	☐	
Other disclosures						
Accounting policies						
320	IFRS 7.21 IAS 1.117 IAS 8.27A	Does the entity disclose its material accounting policy information. Information about the measurement basis (or bases) for financial instruments used in preparing the financial statements is expected to be material accounting policy information	☐	☐	☐	
321	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 has satisfied the conditions in IFRS 9.4.2.2 for such designation	☐	☐	☐	
322	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 for such designation	☐	☐	☐	
323		Does the entity disclose:				
	IFRS 7.B5(c)	a. Whether regular way purchases and sales of financial assets are accounted for at trade date or at settlement date (IFRS 9.3.1.2)	☐	☐	☐	
	IFRS 7B5(e) IFRS 7.20(a)	b. How net gains or net losses on each category of financial instrument are determined, for example, whether the net gains or net losses on items at fair value through profit or loss include interest or dividend income	☐	☐	☐	
324	IFRS 7.B5 IAS 1.122 IAS 8.27G	Does the entity disclose management's judgements for financial instruments that have the most significant effect on the financial statements	☐	☐	☐	
Hedge accounting						
325	IFRS 7.21A	Does the entity apply the disclosure requirements in IFRS 7.21B-24F for those risk exposures that an entity hedges and for which it elects to apply hedge accounting. Hedge accounting disclosures must provide information about:				
		a. An entity's risk management strategy and how it is applied to manage risk (see IFRS 7.22A-C)	☐	☐	☐	
		b. How the entity's hedging activities may affect the amount, timing and uncertainty of its future cash flows (see IFRS 7.23A-F)	☐	☐	☐	
		c. The effect that hedge accounting has had on the entity's statement of financial position, statement of comprehensive income and statement of changes in equity (see IFRS 7.24A-F)	☐	☐	☐	
	IFRS 7.21B	An entity must present the required disclosures in a single note or separate section in its financial statements. However, an entity need not duplicate information that is already presented elsewhere, provided that it is incorporated by				

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

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

			Disclosure made			Comments
			Yes	No	N/A	
337	IFRS 7.24B(b)	Does the entity disclose, in a tabular format, the following amounts related to hedged items separately, by risk category, for cash flow hedges and hedges of a net investment in a foreign operation:				
	IFRS 9.6.5.11 (c)	a. The change in value of the hedged item used as the basis for recognising hedge ineffectiveness for the period (i.e., for cash flow hedges the change in value used to determine the recognised hedge ineffectiveness in accordance with IFRS 9.6.5.11(c))	☐	☐	☐	
	IFRS 9.6.5.11 IFRS 9.6.5.13 (a)	b. The balances in the cash flow hedge reserve and the foreign currency translation reserve for continuing hedges that are accounted for in accordance with IFRS 9.6.5.11 and 6.5.13(a)	☐	☐	☐	
		c. The balances remaining in the cash flow hedge reserve and the foreign currency translation reserve from any hedging relationships for which hedge accounting is no longer applied	☐	☐	☐	
338	IFRS 7.24C(a)	Does the entity disclose, in a tabular format, the following amounts separately by risk category for fair value hedges:				
	IFRS 9.5.7.5	a. Hedge ineffectiveness - i.e., the difference between the hedging gains or losses of the hedging instrument and the hedged item – recognised in profit or loss (or other comprehensive income for hedges of an equity instrument for which an entity has elected to present changes in fair value in other comprehensive income in accordance with IFRS 9.5.7.5)	☐	☐	☐	
		b. The line item in the statement of comprehensive income that includes the recognised hedge ineffectiveness	☐	☐	☐	
339	IFRS 7.24C(b)	Does the entity disclose, in a tabular format, the following amounts separately, by risk category, for cash flow hedges and hedges of a net investment in a foreign operation:				
		a. Hedging gains or losses of the reporting period that were recognised in other comprehensive income	☐	☐	☐	
		b. Hedge ineffectiveness recognised in profit or loss	☐	☐	☐	
		c. The line item in the statement of comprehensive income that includes the recognised hedge ineffectiveness	☐	☐	☐	
	IAS 1.92 IFRS 18.90	d. The amount reclassified from the cash flow hedge reserve or the foreign currency translation reserve into profit or loss as a reclassification adjustment (see IAS 1 or IFRS 18 if the entity applies it early) (differentiating between amounts for which hedge accounting had previously been used, but for which the hedged future cash flows are no longer expected to occur, and amounts that have been transferred because the hedged item has affected profit or loss)	☐	☐	☐	
		e. The line item in the statement of comprehensive income that includes the reclassification adjustment (see IAS 1 or IFRS 18 if the entity adopts it early)	☐	☐	☐	
	IFRS 9.6.6.4	f. For hedges of net positions, the hedging gains or losses recognised in a separate line item in the statement of comprehensive income (see IFRS 9.6.6.4)	☐	☐	☐	
340	IFRS 7.24D	When the volume of hedging relationships to which the exemption in IFRS 7.23C applies is unrepresentative of normal volumes during the period (i.e., the volume at the reporting date does not reflect the volumes during the period) does the entity disclose that fact and the reason it believes the volumes are unrepresentative	☐	☐	☐	
341	IFRS 7.24E	Does the entity provide a reconciliation of each component of equity and an analysis of other comprehensive income in accordance with IAS 1 that, taken together:				
	IFRS 9.6.5.11	a. Differentiates, at a minimum, between the amounts that relate to the disclosures in IFRS 7.24C(b)(i) and (b)(iv)	☐	☐	☐	

		Disclosure made			Comments
		Yes	No	N/A	
		as well as the amounts accounted for in accordance with IFRS 9.6.5.11(d)(i) and (d)(iii)			
IFRS 9.6.5.15	b.	Differentiates between :			
	▪	The amounts associated with the time value of options that hedge transaction-related hedged items			
	▪	The amounts associated with the time value of options that hedge time-period related hedged items when an entity accounts for the time value of an option in accordance with IFRS 9.6.5.15			
IFRS 9.6.5.16	c.	Differentiates between the amounts associated with forward elements of forward contracts and the foreign currency basis spreads of financial instruments that hedge transaction-related hedged items, and the amounts associated with forward elements of forward contracts and the foreign currency basis spreads of financial instruments that hedge time-period related hedged items when an entity accounts for those amounts in accordance with IFRS 9.6.5.16			
342	IFRS 7.24F	Does the entity disclose the information required in IFRS 7.24E separately by risk category. This disaggregation by risk may be provided in the notes to the financial statements			
343	IFRS 7.24G	If an entity designated a financial instrument, or a proportion of it, as measured at fair value through profit or loss because it uses a credit derivative to manage the credit risk of that financial instrument, does it disclose:			
IFRS 9.6.7.1	a.	For credit derivatives that have been used to manage the credit risk of financial instruments designated as measured at fair value through profit or loss in accordance with IFRS 9.6.7.1, a reconciliation of each of the nominal amount and the fair value at the beginning and at the end of the period			
IFRS 9.6.7.1	b.	The gain or loss recognised in profit or loss on designation of a financial instrument, or a proportion of it, as measured at fair value through profit or loss in accordance with IFRS 9.6.7.1			
IFRS 9.6.7.4	c.	On discontinuation of measuring a financial instrument, or a proportion of it, at fair value through profit or loss, that financial instrument's fair value that has become the new carrying amount in accordance with IFRS 9.6.7.4 and the related nominal or principal amount (except for providing comparative information in accordance with IAS 1 (or IFRS 18 if the entity adopts it early), an entity does not need to continue this disclosure in subsequent periods)			
344	IFRS 7.24H	Does the entity disclose for hedging relationships to which it applies the exceptions set out in paragraphs 6.8.4-6.8.12 of IFRS 9 or paragraphs 102D-102N of IAS 39:			
	a.	The significant interest rate benchmarks to which the entity's hedging relationships are exposed			
	b.	The extent of the risk exposure the entity manages that is directly affected by the interest rate benchmark reform			
	c.	How the entity is managing the process to transition to alternative benchmark rates			
	d.	A description of significant assumptions or judgements the entity made in applying these paragraphs (for example, assumptions or judgements about when the uncertainty arising from interest rate benchmark reform is no longer present with respect to the timing and the amount of the interest rate benchmark-based cash flows)			
	e.	The nominal amount of the hedging instruments in those hedging relationships			

			Disclosure made			Comments
			Yes	No	N/A	
345	IFRS 7.24I	To enable users of financial statements to understand the effect of interest rate benchmark reform on an entity's financial instruments and risk management strategy, does the entity disclose information about:				
		a. The nature and extent of risks to which the entity is exposed arising from financial instruments subject to interest rate benchmark reform, and how the entity manages these risks	☐	☐	☐	
		b. The entity's progress in completing the transition to alternative benchmark rates, and how the entity is managing the transition	☐	☐	☐	
346	IFRS 7.24J	To meet the objectives in IFRS 7.24I, does the entity disclose:				
		a. How the entity is managing the transition to alternative benchmark rates, its progress at the reporting date and the risks to which it is exposed arising from financial instruments because of the transition	☐	☐	☐	
		b. Disaggregated by significant interest rate benchmark subject to interest rate benchmark reform, quantitative information about financial instruments that have yet to transition to an alternative benchmark rate as at the end of the reporting period, showing separately:				
		▪ Non-derivative financial assets	☐	☐	☐	
		▪ Non-derivative financial liabilities	☐	☐	☐	
		▪ Derivatives	☐	☐	☐	
		c. If the risks identified in (a) above have resulted in changes to an entity's risk management strategy (see IFRS 7.22A), a description of these changes	☐	☐	☐	
		Fair value				
	IFRS 7.29	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 lease liabilities				
347	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)	☐	☐	☐	
348	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 13.5-7	Please note that for fair value measurements (whether recognised or only disclosed), the entity should also provide the disclosures required by IFRS 13 (refer to 'Fair value measurement' section).				
349	IFRS 7.28 IFRS 9. B5.1.2A	In some cases, an entity does not recognise a gain or loss on initial recognition of a financial asset or financial liability because the fair value is neither evidenced by a quoted price in an active market for an identical asset or liability (i.e., a Level 1 input) nor based on a valuation technique that uses only data from observable markets (see IFRS 9.B5.1.2A). In such cases, does the entity disclose by class of financial asset or financial liability:				
	IFRS 9. B5.1.2A (b)	a. Its accounting policy for recognising in profit or loss the difference between the fair value at initial recognition and the transaction price to reflect a change in factors (including time) that market participants would take into account when pricing the asset or liability (see IFRS 9.B5.1.2A(b))	☐	☐	☐	

		Disclosure made			Comments
		Yes	No	N/A	
	b.	The aggregate difference yet to be recognised in profit or loss at the beginning and end of the reporting period and reconciliation of changes in the balance of this difference			
		☐	☐	☐	
	c.	Why it has concluded that the transaction price was not the best evidence of fair value, including a description of the evidence that supports the fair value			
		☐	☐	☐	
Nature and extent of risk arising from financial instruments					
IFRS 7.32	The disclosures required by IFRS 7.33-42 focus on the risks that arise from financial instruments and how they have been managed. These risks typically include, but are not limited to, credit risk, liquidity risk and market risk. 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. 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.				
IFRS 7.B6					
IFRS 7.32A					
350	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					
351	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					
352	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 must disclose information using the method or methods that provide most relevant and reliable information. IAS 8.10 also discusses relevance and reliability.				
	b.	The disclosures required by IFRS 7.35A-42 below to the extent they are not provided in accordance with (a)			
		☐	☐	☐	
	c.	Concentrations of risk if not apparent from the disclosures made in accordance with (a) and (b)			
IFRS 7.B8	For concentrations of risk, does the entity disclose:				
	How management determines concentrations	☐	☐	☐	
	The shared characteristic that identifies each concentration (e.g., counterparty, geographical area, currency and/or market)	☐	☐	☐	
	The amount of the risk exposure associated with all financial instruments sharing that characteristic	☐	☐	☐	

		Disclosure made			
		Yes	No	N/A	Comments
	IFRS 7.B8 IFRS 7.IG18 IFRS 7.IG18A IFRS 7.IG19	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, IG18A). In accordance with IFRS 7.B8, disclosure of concentrations of risk includes the shared characteristic that identifies each concentration. For example, the shared characteristic may refer to geographical distribution of counterparties by groups of countries, individual countries or regions within countries.			
353	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 7.35A	An entity shall apply the disclosure requirements in IFRS 7.35F-35N to financial instruments to which the impairment requirements in IFRS 9 are applied. However:			
		a. For trade receivables, contract assets and lease receivables, IFRS 7.35J (a) applies to those trade receivables, contract assets or lease receivables on which lifetime expected credit losses are recognised in accordance with IFRS 9.5.5.15, if those financial assets are modified while more than 30 days past due			
		b. IFRS 7.35K(b) does not apply to lease receivables			
	IFRS 7.35B	The credit risk disclosures made in accordance with paragraphs 35F-35N shall enable users of financial statements to understand the effect of credit risk on the amount, timing and uncertainty of future cash flows. To achieve this objective, credit risk disclosures shall provide:			
		a. Information about an entity's credit risk management practices and how they relate to the recognition and measurement of expected credit losses, including the methods, assumptions and information used to measure expected credit losses			
		b. Quantitative and qualitative information that allows users of financial statements to evaluate the amounts in the financial statements arising from expected credit losses, including changes in the amount of expected credit losses and the reasons for those changes			
		c. Information about an entity's credit risk exposure (i.e., the credit risk inherent in an entity's financial assets and commitments to extend credit) including significant credit risk concentrations			
	IFRS 7.35C	An entity need not duplicate information that is already presented elsewhere, provided that the information is incorporated by cross-reference from the financial statements to other statements, such as a management commentary or risk report that is available to users of the financial statements on the same terms as the financial statements and at the same time. Without the information incorporated by cross-reference, the financial statements are incomplete			
	IFRS 7.35D	To meet the objectives in paragraph 35B, an entity shall (except as otherwise specified) consider how much detail to disclose, how much emphasis to place on different aspects of the disclosure requirements, the appropriate level of			

		Disclosure made			Comments
		Yes	No	N/A	
		aggregation or disaggregation, and whether users of financial statements need additional explanations to evaluate the quantitative information disclosed.			
354	IFRS 7.35E	If the disclosures provided in accordance with IFRS 7.35F-35N are insufficient to meet the objectives in IFRS 7.35B, does the entity disclose additional information that is necessary to meet those objectives			
		The credit risk management practices			
355	IFRS 7.35F	An entity must explain its credit risk management practices and how they relate to the recognition and measurement of expected credit losses. To meet this objective, does the entity disclose information that enables users of financial statements to understand and evaluate:			
		a. How an entity determined whether the credit risk of financial instruments has increased significantly since initial recognition, including, if and how:			
		Financial instruments are considered to have low credit risk in accordance with IFRS 9.5.5.10, including the classes of financial instruments to which it applies			
		The presumption in IFRS 9.5.5.11, that there have been significant increases in credit risk since initial recognition when financial assets are more than 30 days past due, has been rebutted			
		b. An entity's definitions of default, including the reasons for selecting those definitions			
IFRS 7.B8A		IFRS 7.35F(b) requires the disclosure of information about how an entity has defined default for different financial instruments and the reasons for selecting those definitions. In accordance with IFRS 9.5.5.9, the determination of whether lifetime expected credit losses should be recognised is based on the increase in the risk of a default occurring since initial recognition. Information about an entity's definitions of default that will assist users of financial statements in understanding how an entity has applied the expected credit loss requirements in IFRS 9 may include: a. The qualitative and quantitative factors considered in defining default b. Whether different definitions have been applied to different types of financial instruments c. Assumptions about the cure rate (i.e., the number of financial assets that return to a performing status) after a default occurred on the financial asset			
		c. How the instruments were grouped if expected credit losses were measured on a collective basis			
		d. How an entity determined that financial assets are credit-impaired financial assets			
		e. An entity's write-off policy, including the indicators that there is no reasonable expectation of recovery and information about the policy for financial assets that are written-off but are still subject to enforcement activity			
		f. How the requirements in IFRS 9.5.5.12 for the modification of contractual cash flows of financial assets have been applied, including how an entity:			
		Determines whether the credit risk on a financial asset that has been modified while the loss allowance was measured at an amount equal to lifetime expected credit losses, has improved to the extent that the loss allowance reverts to being measured at an amount equal to 12-month expected credit losses in accordance with IFRS 9.5.5.5			

		Disclosure made			Comments
		Yes	No	N/A	
		Monitors the extent to which the loss allowance on financial assets meeting the criteria in (i) is subsequently remeasured at an amount equal to lifetime expected credit losses in accordance with IFRS 9.5.5.3			
	IFRS 7.B8B	To assist users of financial statements in evaluating an entity's restructuring and modification policies, IFRS 7.35F(f)(ii) requires the disclosure of information about how an entity monitors the extent to which the loss allowance on financial assets previously disclosed in accordance with IFRS 7.35F(f)(i) are subsequently measured at an amount equal to lifetime expected credit losses in accordance with IFRS 9.5.5.3. Quantitative information that will assist users in understanding the subsequent increase in credit risk of modified financial assets may include information about modified financial assets meeting the criteria in IFRS 7.35F(f)(i), for which the loss allowance has reverted to being measured at an amount equal to lifetime expected credit losses (i.e., a deterioration rate).			
356	IFRS 7.35G	An entity must explain the inputs, assumptions and estimation techniques used to apply the requirements of IFRS 9.5.5. For this purpose, does the entity disclose: a. The basis of inputs and assumptions and the estimation techniques used to: - Measure the 12-month and lifetime expected credit losses - Determine whether the credit risk of financial instruments has increased significantly since initial recognition - Determine whether a financial asset is a credit-impaired financial asset			
	IFRS 7.B8C	IFRS 7.35G(a) requires the disclosure of information about the basis of inputs and assumptions and the estimation techniques used to apply the impairment requirements in IFRS 9. An entity's assumptions and inputs used to measure expected credit losses or determine the extent of increases in credit risk since initial recognition may include information obtained from internal historical information or rating reports and assumptions about the expected life of financial instruments and the timing of the sale of collateral. b. How forward-looking information has been incorporated into the determination of expected credit losses, including the use of macroeconomic information c. Changes in the estimation techniques or significant assumptions made during the reporting period and the reasons for those changes			
		Quantitative and qualitative information about amounts arising from expected credit losses			
357	IFRS 7.35H	To explain the changes in the loss allowance and the reasons for those changes, does the entity provide, by class of financial instrument, a reconciliation from the opening balance to the closing balance of the loss allowance, in a table, showing separately the changes during the period for: a. The loss allowance measured at an amount equal to 12-month expected credit losses b. The loss allowance measured at an amount equal to lifetime expected credit losses for: Financial instruments for which credit risk has increased significantly since initial recognition but that are not credit-impaired financial assets			

		Disclosure made			Comments
		Yes	No	N/A	
		Financial assets that are credit-impaired at the reporting date (but that are not purchased or originated credit-impaired)			
		Trade receivables, contract assets or lease receivables for which the loss allowances are measured in accordance with IFRS 9.5.5.15			
		c. Financial assets that are purchased or originated credit-impaired. In addition to the reconciliation, an entity must disclose the total amount of undiscounted expected credit losses at initial recognition on financial assets initially recognised during the reporting period			
	IFRS 7.B8D	In accordance with IFRS 7.35H, an entity is required to explain the reasons for the changes in the loss allowance during the period. In addition to the reconciliation from the opening balance to the closing balance of the loss allowance, it may be necessary to provide a narrative explanation of the changes. This narrative explanation may include an analysis of the reasons for changes in the loss allowance during the period, including: a. The portfolio composition b. The volume of financial instruments purchased or originated c. The severity of the expected credit losses			
358	IFRS 7.B8E	For loan commitments and financial guarantee contracts, the loss allowance is recognised as a provision. Does the entity disclose information about the changes in the loss allowance for financial assets separately from those for loan commitments and financial guarantee contracts			
	IFRS 7.B8E	However, if a financial instrument includes both a loan (i.e., a financial asset) and an undrawn commitment (i.e., a loan commitment) component and the entity cannot separately identify the expected credit losses on the loan commitment component from those on the financial asset component, the expected credit losses on the loan commitment should be recognised together with the loss allowance for the financial asset. To the extent that the combined expected credit losses exceed the gross carrying amount of the financial asset, the expected credit losses should be recognised as a provision.			
359	IFRS 7.35I	To enable users of financial statements to understand the changes in the loss allowance disclosed in accordance with IFRS 7.35H, does the entity provide an explanation of how significant changes in the gross carrying amount of financial instruments during the period contributed to changes in the loss allowance			
	IFRS 7.35I	The information shall be provided separately for financial instruments that represent the loss allowance as listed in IFRS 7.35H(a)-(c) and shall include relevant qualitative and quantitative information. Examples of changes in the gross carrying amount of financial instruments that contributed to the changes in the loss allowance may include: a. Changes because of financial instruments originated or acquired during the reporting period b. The modification of contractual cash flows on financial assets that do not result in a derecognition of those financial assets in accordance with IFRS 9 c. Changes because of financial instruments that were derecognised (including those that were written off) during the reporting period d. Changes arising from whether the loss allowance is measured at an amount equal to 12-month or lifetime expected credit losses			

			Disclosure made			
			Yes	No	N/A	Comments
360	IFRS 7.35J	To enable users of financial statements to understand the nature and effect of modifications of contractual cash flows on financial assets that have not resulted in derecognition and the effect of such modifications on the measurement of expected credit losses, does the entity disclose: a. The amortised cost before the modification and the net modification gain or loss recognised for financial assets for which the contractual cash flows have been modified during the reporting period while they had a loss allowance measured at an amount equal to lifetime expected credit losses b. The gross carrying amount, at the end of the reporting period, of financial assets that have been modified since initial recognition at a time when the loss allowance was measured at an amount equal to lifetime expected credit losses and for which the loss allowance has changed during the reporting period to an amount equal to 12-month expected credit losses	☐	☐	☐	
361	IFRS 7.35K	To enable users of financial statements to understand the effect of collateral and other credit enhancements on the amounts arising from expected credit losses, does the entity disclose by class of financial instrument: a. The amount that best represents its maximum exposure to credit risk at the end of the reporting period without taking account of any collateral held or other credit enhancements (e.g., netting agreements that do not qualify for offset in accordance with IAS 32)	☐	☐	☐	
	IFRS 7.B9	IFRS 7.35K(a) requires disclosure of the amount that best represents the entity's maximum exposure to credit risk. For a financial asset, this is typically the gross carrying amount, net of: a. Any amounts offset in accordance with IAS 32 b. Any loss allowance recognised in accordance with IFRS 9				
	IFRS 7.B10	Activities that give rise to credit risk and the associated maximum exposure to credit risk include, but are not limited to: a. Granting loans to customers and placing deposits with other entities. In these cases, the maximum exposure to credit risk is the carrying amount of the related financial assets b. Entering into derivative contracts such as foreign exchange contracts, interest rate swaps and credit derivatives. If the entity measures the resulting asset at fair value, the maximum exposure to credit risk at the end of the reporting period will equal the carrying amount c. Granting financial guarantees. In this case, the maximum exposure to credit risk is the maximum amount the entity would have to pay if the guarantee is called on, which may be significantly greater than the amount recognised as a liability d. Making a loan commitment that is irrevocable over the life of the facility or is revocable only in response to a material adverse change. If the issuer cannot settle the loan commitment net in cash or another financial instrument, the maximum credit exposure is the full amount of the commitment. This is because it is uncertain whether the amount of any undrawn portion may be drawn upon in the future. This may be significantly greater than the amount recognised as a liability				
		b. A narrative description of collateral held as security and other credit enhancements, including: ▪ A description of the nature and quality of the collateral held	☐	☐	☐	

		Disclosure made			Comments
		Yes	No	N/A	
		An explanation of any significant changes in the quality of that collateral or credit enhancements as a result of deterioration or changes in the collateral policies of the entity during the reporting period			
		Information about financial instruments for which an entity has not recognised a loss allowance because of the collateral			
IFRS 7.35A(b)	Please note that IFRS 7.35K(b) does not apply to lease receivables.				
		c. Quantitative information about the collateral held as security and other credit enhancements (for example, quantification of the extent to which collateral and other credit enhancements mitigate credit risk) for financial assets that are credit-impaired at the reporting date			
IFRS 7.B8F	IFRS 7.35K requires the disclosure of information that will enable users of financial statements to understand the effect of collateral and other credit enhancements on the amount of expected credit losses. An entity is neither required to disclose information about the fair value of collateral and other credit enhancements nor is it required to quantify the exact value of the collateral that was included in the calculation of expected credit losses (i.e., the loss given default).				
IFRS 7.B8G	A narrative description of collateral and its effect on amounts of expected credit losses might include information about: a. The main types of collateral held as security and other credit enhancements (examples of the latter being guarantees, credit derivatives and netting agreements that do not qualify for offset in accordance with IAS 32) b. The volume of collateral held and other credit enhancements and its significance in terms of the loss allowance c. The policies and processes for valuing and managing collateral and other credit enhancements d. The main types of counterparties to collateral and other credit enhancements and their creditworthiness e. Information about risk concentrations within the collateral and other credit enhancements				
362	IFRS 7.35L	Does the entity disclose the contractual amount outstanding on financial assets that were written off during the reporting period and are still subject to enforcement activity			
Credit risk exposure					
363	IFRS 7.35M	To enable users of financial statements to assess an entity's credit risk exposure and understand its significant credit risk concentrations, does the entity disclose, by credit risk rating grades: - The gross carrying amount of financial assets - The exposure to credit risk on loan commitments and financial guarantee contracts This information must be provided separately for financial instruments: - For which the loss allowance is measured at an amount equal to 12-month expected credit losses - For which the loss allowance is measured at an amount equal to lifetime expected credit losses and that are: - Financial instruments for which credit risk has increased significantly since initial recognition but are not credit-impaired financial assets			

		Disclosure made			Comments
		Yes	No	N/A	
	Financial assets that are credit-impaired at the reporting date (but are not purchased or originated credit-impaired)	☐	☐	☐	
	Trade receivables, contract assets or lease receivables for which the loss allowances are measured in accordance with IFRS 9.5.5.15	☐	☐	☐	
	c. That are purchased or originated credit-impaired financial assets	☐	☐	☐	
IFRS 7.35N	For trade receivables, contract assets and lease receivables to which an entity applies IFRS 9.5.5.15, the information provided in accordance with IFRS 7.35M may be based on a provision matrix (see IFRS 9.B5.5.35).				
IFRS 7.B8H	IFRS 7.35M requires the disclosure of information about an entity's credit risk exposure and significant concentrations of credit risk at the reporting date. A concentration of credit risk exists when a number of counterparties are located in a geographical region or are engaged in similar activities and have similar economic characteristics that would cause their ability to meet contractual obligations to be similarly affected by changes in economic or other conditions. An entity should provide information that enables users of financial statements to understand whether there are groups or portfolios of financial instruments with particular features that could affect a large portion of that group of financial instruments such as concentration to particular risks. This could include, for example, loan-to-value groupings, geographical, industry or issuer-type concentrations.				
IFRS 7.B8I	The number of credit risk rating grades used to disclose the information in accordance with IFRS 7.35M must be consistent with the number that the entity reports to key management personnel for credit risk management purposes. If past due information is the only borrower-specific information available and an entity uses past due information to assess whether credit risk has increased significantly since initial recognition in accordance with IFRS 9.5.5.10, the entity must provide an analysis by past due status for those financial assets.				
IFRS 7.B8J	When an entity has measured expected credit losses on a collective basis, the entity may not be able to allocate the gross carrying amount of individual financial assets or the exposure to credit risk on loan commitments and financial guarantee contracts to the credit risk rating grades for which lifetime expected credit losses are recognised. In that case: a. The entity must apply the requirement in IFRS 7.35M to those financial instruments that can be directly allocated to a credit risk rating grade b. The entity must disclose separately the gross carrying amount of financial instruments for which lifetime expected credit losses have been measured on a collective basis				
364	IFRS 7.36 IAS 32.42 For all financial instruments within the scope of IFRS 7, but to which the impairment requirements in IFRS 9 are not applied, does the entity disclose by class of financial instrument: a. The amount that best represents its maximum exposure to credit risk at the end of the reporting period without taking account of any collateral held or other credit enhancements (e.g., netting agreements that do not qualify for offsetting in accordance with IAS 32.42), if the carrying amount does not represent the maximum exposure to credit risk	☐	☐	☐	
IFRS 7.B9	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				

		Disclosure made			
		Yes	No	N/A	Comments
	IFRS 7.B10	b. Any impairment losses recognised in accordance with IFRS 9 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 would have to pay if the guarantee is called on, which may be significantly greater than the amount recognised as a liability d. Making a loan commitment that is irrevocable over the life of the facility or is revocable only in response to a material adverse change. If the issuer cannot settle the loan commitment net in cash or another financial instrument, the maximum credit exposure is the full amount of the commitment. This is because it is uncertain whether the amount of any undrawn portion may be drawn upon in the future. This may be significantly greater than the amount recognised as a liability			
	IFRS 7.IG22	b. A description of collateral held as security and other credit enhancements, and their financial effect (e.g., quantification of the extent to which collateral and other credit enhancements mitigate credit risk) in respect of the amount that best represents the maximum exposure to credit risk (whether disclosed in accordance with (a) or represented by the carrying amount of a financial instrument) ☐ ☐ ☐			
		Collateral and other credit enhancements obtained			
365	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 (e.g., guarantees), and such assets meet the recognition criteria in other IFRS accounting standards, 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			
366	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.B11	In preparing the maturity analyses in IFRS 7.39(a) and (b), the entity uses its judgement to determine appropriate time bands.			
	IFRS 7.B11A	In preparing the maturity analyses, the entity does not separate an embedded derivative from a hybrid (combined) financial instrument. For such instruments, the entity shall apply IFRS 7.39(a).			
	IFRS 7.B11C	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			

		Disclosure made			
		Yes	No	N/A	Comments
	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 on which 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.				
IFRS 7.B11D	The amounts in the maturity analysis are the contractual undiscounted cash flows. Some relevant examples may be gross lease liabilities (before deducting finance charges), prices specified in forward agreements to purchase financial assets for cash, net amounts for pay-floating/receive-fixed interest rate swaps for which net cash flows are exchanged, and contractual amounts to be exchanged in a derivative financial instrument (e.g., a currency swap) for which gross cash flows are exchanged and gross loan commitments. 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.				
	b. A maturity analysis for derivative financial liabilities, which includes the remaining contractual maturities for those derivative financial liabilities for which contractual maturities are essential for an understanding of the timing of the cash flows	☐	☐	☐	
IFRS 7.B11B	For example, this would be the case for: a. An interest rate swap with a remaining maturity of five years in a cash flow hedge of a variable rate financial asset or liability b. All loan commitments				
	c. How it manages the liquidity risk inherent in (a) and (b)	☐	☐	☐	
IFRS 7.B11E	The entity discloses a maturity analysis of financial assets it holds for managing liquidity risk (e.g., financial assets that are readily saleable or expected to generate cash inflows to meet cash outflows on financial liabilities), if that information is necessary to enable users of its financial statements to evaluate the nature and extent of liquidity risk.				
IFRS 7.B11F	Other factors that the entity considers in IFRS 7.39(c) include, but are not limited to, whether the entity: a. Has committed borrowing facilities (e.g., commercial paper facilities) or other lines of credit (for example, stand-by credit facilities) that it can access to meet liquidity needs b. Has deposits at central banks to meet liquidity needs c. Has very diverse funding sources d. Has significant concentrations of liquidity risk in either its assets or its funding sources e. Has internal control processes and contingency plans for managing liquidity risk f. Has instruments that include accelerated repayment terms (e.g., upon the downgrade of the entity's credit rating) g. Has instruments that could require the posting of collateral (e.g., margin calls for derivatives)				

		Disclosure made			
		Yes	No	N/A	Comments
	h. Has 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 i. Has instruments that are subject to master netting agreements Or j. Has accessed, or has access to, facilities under supplier finance arrangements (as described in paragraph 44G of IAS 7) that provide the entity with extended payment terms or the entity's suppliers with early payment terms				
IFRS 7.34(a)	d. Does the entity explain how summary quantitative data about its exposure to liquidity risk are determined	☐	☐	☐	
IFRS 7.B10A	In accordance with IFRS 7.34(a), an entity discloses summary quantitative data about its exposure to liquidity risk on the basis of information provided internally to key management personnel.				
IFRS 7.B10A	e. If the outflow of cash (or another financial asset) included in the data in (d) above could either: - Occur significantly earlier than indicated in the data Or - Be for significantly different amounts from those indicated in the data (e.g., for a derivative that is included in the data on a net settlement basis, but for which, the counterparty has the option to require gross settlement) Does the entity state that fact and provide quantitative information that enables users of its financial statements to evaluate the extent of this risk unless the information is included in the contractual maturity analysis required by IFRS 7.39(a) or 39(b) above	☐	☐	☐	
Market risk					
Sensitivity analysis					
IFRS 7. B21	An entity must provide sensitivity analyses for the whole of its business, but may provide different types of sensitivity analyses for different classes of financial instruments.				
IFRS 7.B22	Interest rate risk Interest rate risk arises on interest-bearing financial instruments recognised in the statement of financial position (e.g., debt instruments acquired or issued) and on some financial instruments not recognised in the statement of financial position (e.g., some loan commitments).				
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 it 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				

		Disclosure made			
		Yes	No	N/A	Comments
367	IFRS 7.40	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 is disclosed separately from the sensitivity of 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.			
	IFRS 7.IG33	Unless the entity complies with IFRS 7.41 below, does the entity disclose:			
	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	In accordance with IFRS 7.B3, the entity decides how it aggregates information to display the overall picture without combining information with the different characteristics of exposures to risks from significantly different economic environments. If the entity is exposed to only one type of market risk in only one economic environment, it does not show disaggregated information.			
	IFRS 7.B18	For the purpose of this sensitivity analysis: a. Entities disclose the effect on profit or loss and equity at the end of the reporting period, assuming that a reasonably possible change in the relevant risk variable had occurred at the end of the reporting period and had been applied to the risk exposures in existence at that date. For example, if an entity has a floating rate liability at the end of the year, the entity would disclose the effect on profit or loss (i.e., interest expense) for the current year if interest rates had varied by reasonably possible amounts 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			
	IFRS 7.B19	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. For example, assume that interest rates are 5% and an entity determines that a fluctuation in interest rates of ± 50 basis points is reasonably possible. It would disclose the effect on profit or loss and equity if interest rates were to change to 4.5% or 5.5%. In the next period, interest rates have increased to 5.5%. The entity continues to believe that interest rates may fluctuate by ± 50 basis points (i.e., the rate of change in interest rates is stable). The entity discloses the effect on profit or loss and equity if interest rates were to change to 5% or 6%. The entity is not required to revise its assessment that interest rates might reasonably fluctuate, unless there is evidence that interest rates have become significantly more volatile			

		Disclosure made			Comments
		Yes	No	N/A	
368	IFRS 7.41	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			
		If the entity prepares a sensitivity analysis, such as a value-at-risk, that reflects interdependencies between risk variables (e.g., interest rates and exchange rates) and uses it to manage financial risks, the entity may use that sensitivity analysis in place of the analysis in IFRS 7.40 above. If the entity uses such a sensitivity analysis, does the entity also explain:			
		a. The method used in preparing such a sensitivity analysis, and the main parameters and assumptions underlying the data	☐	☐	☐
		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.B20	IFRS 7.41 applies even if such methodology measures only the potential for loss and does not measure the potential for gain. Such an entity might comply with IFRS 7.41(a) by disclosing the type of value-at-risk model used (e.g., whether the model relies on Monte Carlo simulations), an explanation about how the model works and the main assumptions (e.g., the holding period and confidence level). Entities might also disclose the historical observation period and weightings applied to observations within that period, an explanation of how options are dealt with in the calculations, and which volatilities and correlations (or, alternatively, Monte Carlo probability distribution simulations) are used.			
Other market risk disclosures					
369	IFRS 7.42	If the sensitivity analyses in IFRS 7.40 or 41 above are unrepresentative of a risk inherent in a financial instrument (e.g., because the exposure at the end of the reporting period does not reflect the exposure during the reporting period), does the entity disclose that fact and the reason it believes the sensitivity analyses are unrepresentative			☐ ☐ ☐
	IFRS 7.IG37-IG40	The entity discloses additional information if the sensitivity analysis is unrepresentative of a risk inherent in a financial instrument. This can occur if: a. A financial instrument contains terms and conditions whose effects are not apparent from the sensitivity analysis, e.g., options that remain out of (or in) the money for the chosen change in the risk variable b. Financial assets are illiquid, e.g., if there is a low volume of transactions in similar assets and the entity finds it difficult to find a counterparty Or c. The entity has a large holding of a financial asset that, if sold in its entirety, would be sold at a discount or premium to the quoted market price for a smaller holding			
Puttable instruments and other similar instruments classified as equity					
370	IAS 1.80A	If the entity reclassifies:			
	IFRS 7.19B	a. A puttable financial instrument classified as an equity instrument			
		Or			
		b. An instrument that imposes on the entity an obligation to deliver to another party a pro rata share of the net assets of the entity only on liquidation, and is classified as an equity instrument between financial liabilities and equity, does it disclose:			

		Disclosure made			Comments	
		Yes	No	N/A		
371	IAS 1.136A IFRS 7.19A	▪ The amount reclassified into and out of each category (financial liabilities or equity)	☐	☐	☐	
		▪ The timing of the reclassification	☐	☐	☐	
		▪ The reason for the reclassification	☐	☐	☐	
		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	☐	☐	☐	
		Offset financial assets and financial liabilities				
		IAS 32.43	When an entity has the right to receive or pay a single net amount and intends to do so, it has, in effect, only a single financial asset or financial liability. In other circumstances, financial assets and financial liabilities are presented separately from each other consistently with their characteristics as resources or obligations of the entity. Disclosures below also apply to recognised financial instruments that are subject to an enforceable master netting arrangement or similar agreement, irrespective of whether they are set off in accordance with IAS 32.42. An entity shall disclose information to enable users of its financial statements to evaluate the effect, or potential effect, of netting arrangements on the entity's financial position. This includes the effect, or potential effect, of rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities that are within the scope of IFRS 7.13A.			
IFRS 7.13A						
IFRS 7.13B						
372	IFRS 7.13C IFRS 7.13D	Does the entity separately disclose, in a tabular format (unless another format is more appropriate), recognised financial assets and recognised financial liabilities that have been set off in accordance with IAS 32.42 or that are subject to an enforceable master netting arrangement or similar agreement, the following quantitative information:				
		a. The gross amounts of those recognised financial assets and recognised financial liabilities	☐	☐	☐	
		b. The amounts that are set off in accordance with the criteria in IAS 32.42 when determining the net amounts presented in the statement of financial position	☐	☐	☐	
		c. The net amounts presented in the statement of financial position	☐	☐	☐	
		d. The amounts subject to an enforceable master netting arrangement or similar agreement that are not otherwise included in b. above (for each instrument limited to the amount included in c. above), including:				
		▪ Amounts related to recognised financial instruments that do not meet some or all of the offsetting criteria in IAS 32.42	☐	☐	☐	
		▪ Amounts related to financial collateral (including cash collateral)	☐	☐	☐	
		e. The net amount after deducting the amounts in d. from the amounts in c. above	☐	☐	☐	

			Disclosure made			Comments
			Yes	No	N/A	
373	IFRS 7.13E	Does the entity disclose a description of the rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities subject to enforceable master netting arrangements and similar agreements that are disclosed in accordance with IFRS 7.13C(d) above, including the nature of those rights	☐	☐	☐	
374	IFRS 7.13F	Does the entity cross-refer the information of IFRS 7.13B-13E above if it is disclosed in more than one note to the financial statements	☐	☐	☐	
Contracts Referencing Nature-dependent Electricity						
375	IFRS 7.30A	When contracts to buy nature-dependent electricity that satisfy the requirements in IFRS 9.2.3A and are outside of the scope of IFRS 9 in accordance with IFRS 9.B2.7 and B2.8, an entity must disclose in a single note in its financial statements information that enables users of its financial statements to understand the effects these contracts have on the amount, timing and uncertainty of its future cash flows and on its financial performance. To achieve this objective, does the entity disclose information about:				
		a. Contractual features that expose the entity to:				
		▪ Variability in the underlying amount of electricity	☐	☐	☐	
		▪ The risk that the entity would be required to buy electricity during a delivery interval in which the entity cannot use the electricity	☐	☐	☐	
		b. Unrecognised commitments arising from such contracts as at the reporting date, including:				
		▪ The estimated future cash flows from buying electricity under these contracts	☐	☐	☐	
		▪ Qualitative information about how the entity assesses whether a contract might become onerous	☐	☐	☐	
		▪ The assumptions the entity uses in making the assessment	☐	☐	☐	
		c. Effects on the entity's financial performance for the reporting period				
		▪ The costs arising from purchases of electricity made under the contracts	☐	☐	☐	
		▪ How much of the purchased electricity was unused at the time of delivery	☐	☐	☐	
		▪ The proceeds arising from sales of unused electricity	☐	☐	☐	
		▪ The costs arising from purchases of electricity made to offset sales of unused electricity	☐	☐	☐	
376	IFRS 7.30B	For contracts that satisfy the requirements in IFRS 9.2.3A and that have been designated in a cash flow hedging relationship in accordance with IFRS 9.6.10.1, does the entity disaggregate the information it discloses, by risk category, about the terms and conditions of hedging instruments in accordance with IFRS 7.23A	☐	☐	☐	
377	IFRS 7.30C	If an entity discloses information about its contracts referencing nature-dependent electricity, as described in IFRS 7.5D (including those contracts described in IFRS 7.30B) in more than one note in its financial statements, does it include cross-references to those notes in the single note in which the entity discloses the information required by IFRS 7.30A	☐	☐	☐	

		Disclosure made			Comments
		Yes	No	N/A	
Extinguishing financial liabilities with equity instruments (IFRIC 19)					
378	IFRIC 19.11	Does the entity disclose a gain or loss recognised in accordance with paragraphs 9 and 10 of IFRIC 19 as a separate line item in profit or loss or in the notes			
		☐	☐	☐	
		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. Amendments to IAS 21 - <i>Translation to a Hyperinflationary Presentation Currency</i> was issued in November 2025. An entity must apply those amendments for annual reporting periods beginning on or after 1 January 2027.			
379	IAS 21.52	Does the entity disclose the following information:			
		a. The amount of exchange differences recognised in profit or loss except for those arising on financial instruments measured at fair value through profit or loss			
		☐	☐	☐	
		b. Net exchange differences recognised in other comprehensive income and accumulated in a separate component of equity, and a reconciliation of the amount of such exchange differences at the beginning and end of the period			
		☐	☐	☐	
380	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			
		☐	☐	☐	
381	IAS 21.53A	If the entity applies IAS 21.41A to translate its results and financial position or the results and financial position of a foreign operation, the entity discloses the fact that all amounts (i.e., assets, liabilities, equity items, income and expenses and, if not applying IAS 21.47A, comparatives) in its financial statements, or the results and financial position of its foreign operations, have been translated at the closing rate at the date of the most recent statement of financial position.			
		☐	☐	☐	
382	IAS 21.53B	If the entity's functional currency is that of a hyperinflationary economy, and that entity applies IAS 21.41A and IAS 21.47A to translate the results and financial position of its foreign operations, does the entity:			
		a. Disclose summarised financial information about its foreign operations that enables users of financial statements to assess the effect of these foreign operations on its results and financial position			
		☐	☐	☐	
		b. Label the comparative summarised financial information about its foreign operations to identify that it prepared the information by applying the general price index it applies to corresponding figures for the previous reporting period in accordance with paragraph 34 of IAS 29			
		☐	☐	☐	
383	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			
		☐	☐	☐	
384	IAS 21.54A	If the entity applies paragraph IAS.41B, does it disclose the fact that its presentation currency has ceased to be the currency of a hyperinflationary economy.			
		☐	☐	☐	

			Disclosure made			Comments
			Yes	No	N/A	
385	IAS 21.55	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 accounting standards only if they comply with all the requirements of each applicable IFRS accounting standards, including the translation method set out in IAS 21.39, IAS 21.41A, IAS 21.42 and IAS 21.47A.	☐	☐	☐	
386	IAS 21.55 IAS 21.57	When the entity presents its financial statements or other financial information in a currency that is different from either its functional currency or its presentation currency and the requirements of IAS 21.55 are not met, does the entity disclose:				
		a. That the information is supplementary information to distinguish it from the information that complies with IFRS accounting standards	☐	☐	☐	
		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	☐	☐	☐	
	IAS 21.8,8B	A currency is exchangeable into another currency when an entity is able to obtain the other currency within a time frame that allows for a normal administrative delay and through a market or exchange mechanism in which an exchange transaction would create enforceable rights and obligations. If an entity is able to obtain no more than an insignificant amount of the other currency at the measurement date for the specified purpose, the currency is not exchangeable into the other currency.				
387	IAS 21.57A	When an entity estimates a spot exchange rate because a currency is not exchangeable into another currency, the entity must disclose information that enables users of its financial statements to understand how the currency not being exchangeable into the other currency affects, or is expected to affect, the entity's financial performance, financial position and cash flows. To achieve this objective, does the entity disclose information about:				
		a. The nature and financial effects of the currency not being exchangeable into the other currency	☐	☐	☐	
		b. The spot exchange rate(s) used	☐	☐	☐	
		c. The estimation process	☐	☐	☐	
		d. The risks to which the entity is exposed because of the currency not being exchangeable into the other currency	☐	☐	☐	
388	IAS 21.A19	In applying IAS 21.57A, does the entity disclose:				
		a. The currency and a description of the restrictions that result in that currency not being exchangeable into the other currency	☐	☐	☐	
		b. A description of affected transactions	☐	☐	☐	
		c. The carrying amount of affected assets and liabilities	☐	☐	☐	
		d. The spot exchange rates used and whether those rates are:	☐	☐	☐	
		▪ Observable exchange rates without adjustment				
		▪ Spot exchange rates estimated using another estimation technique				
		e. A description of any estimation technique the entity has used, and qualitative and quantitative information about the inputs and assumptions used in that estimation technique	☐	☐	☐	
		f. Qualitative information about each type of risk to which the entity is exposed because the currency is not exchangeable into the other currency, and the nature and carrying amount of assets and liabilities exposed to each type of risk	☐	☐	☐	

			Disclosure made			Comments
			Yes	No	N/A	
389	IAS 21.A20	When a foreign operation's functional currency is not exchangeable into the presentation currency or, if applicable, the presentation currency is not exchangeable into a foreign operation's functional currency, does an entity disclose:				
		a. The name of the foreign operation; whether the foreign operation is a subsidiary, joint operation, joint venture, associate or branch; and its principal place of business	☐	☐	☐	
		b. Summarised financial information about the foreign operation	☐	☐	☐	
		c. The nature and terms of any contractual arrangements that could require the entity to provide financial support to the foreign operation, including events or circumstances that could expose the entity to a loss	☐	☐	☐	
390	IAS 21.600	If an entity applies Amendments to IAS 21 - <i>Translation to a Hyperinflationary Presentation Currency</i> , issued in November 2025, in its financial statements for a period beginning before 1 January 2027, does it disclose that fact	☐	☐	☐	
391	IAS 21.60P	Does an entity, which applies IAS 21.60P upon first-time application of <i>Amendments to IAS 21 - Translation to a Hyperinflationary Presentation Currency</i> to restate the comparative amounts of its foreign operations:				
		a. Disclose comparative summarised financial information about its foreign operations	☐	☐	☐	
		b. Label such information to identify that the entity prepared the information by applying IAS 29.34	☐	☐	☐	
Final interim period information						
392	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						
393	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	☐	☐	☐	
		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	☐	☐	☐	

			Disclosure made			Comments
			Yes	No	N/A	
394	IAS 36.133	If any portion of the goodwill acquired in a business combination during the period has not been allocated to a cash generating unit (group of units) at the end of the reporting period, does the entity disclose:				
		a. The amount of the unallocated goodwill	☐	☐	☐	
		b. The reasons why that amount remains unallocated	☐	☐	☐	
Government grants						
395	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						
396	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	☐	☐	☐	
397	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)	☐	☐	☐	
398	IAS 29.40	The disclosures required by IAS 29 <i>Financial Reporting in Hyperinflationary Economies</i> are needed to make clear the basis for dealing with the effects of hyperinflation in the financial statements. They are also intended to provide other information necessary to understand that basis and the resulting amounts. Does the entity make all necessary disclosures	☐	☐	☐	
Impairment of assets						
399	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	☐	☐	☐	

			Disclosure made			Comments
			Yes	No	N/A	
400	IAS 36.129	If the entity reports segment information under IFRS 8 <i>Operating Segments</i> , does it disclose the following for each reportable segment:				
		a. The amount of impairment losses recognised in profit or loss and in other comprehensive income during the reporting period	☐	☐	☐	
		b. The amount of reversals of impairment losses recognised in profit or loss and in other comprehensive income during the reporting period	☐	☐	☐	
401	IAS 36.130	If an impairment loss for an individual asset, including goodwill, or a cash-generating unit is recognised or reversed during the period, does the entity disclose:				
		a. The events and circumstances that led to the recognition or reversal of the impairment loss	☐	☐	☐	
		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 amount of the impairment loss recognised or reversed by class of assets and, if the entity reports segment information in accordance with IFRS 8, by reportable segment	☐	☐	☐	
		▪ If the aggregation of assets for identifying the cash-generating unit has changed since the previous estimate of the cash-generating unit's recoverable amount (if any), a description of the current and former way of aggregating assets and the reasons for changing the way the cash-generating unit is identified	☐	☐	☐	
		e. The recoverable amount of the asset (cash-generating unit) and whether the recoverable amount of the asset (cash-generating unit) is its fair value less costs of disposal or its value in use	☐	☐	☐	
		f. If the recoverable amount is fair value less costs of disposal, does the entity disclose the following information:				
		▪ The level of the fair value hierarchy (see IFRS 13) within which the fair value measurement of the asset (cash-generating unit) is categorised in its entirety (without taking into account whether the 'costs of disposal' are observable)	☐	☐	☐	
		▪ For fair value measurements categorised within Level 2 and Level 3 of the fair value hierarchy, a description of the valuation technique(s) used to measure fair value less costs of disposal. If there has been a change in valuation technique, the entity must disclose that change and the reason(s) for making it	☐	☐	☐	
		▪ For fair value measurements categorised within Level 2 and Level 3 of the fair value hierarchy, each key assumption on which management has based its determination of fair value less costs of disposal. Key assumptions are those to which the asset's (cash-generating unit's) recoverable amount is most sensitive.				

		Disclosure made			Comments
		Yes	No	N/A	
		The entity must also disclose the discount rate(s) used in the current measurement and previous measurement if fair value less costs of disposal is measured using a present value technique			
		☐	☐	☐	
		g. If recoverable amount is value in use, the discount rate(s) used in the current estimate and previous estimate (if any) of value in use			
		☐	☐	☐	
	IAS 36.132	An entity is encouraged to disclose the assumptions used to determine the recoverable amount of assets (cash-generating units) during the period.			
402	IAS 36.131				Does the entity disclose the following for the aggregate impairment losses and the aggregate reversals of impairment losses recognised for which no information is disclosed under IAS 36.130 above:
		a. The main classes of assets affected by impairment losses and the main classes of assets affected by reversals of impairment losses			
		☐	☐	☐	
		b. The main events and circumstances that led to the recognition of these impairment losses and reversals of impairment losses			
		☐	☐	☐	
403	IAS 36.134	Does the entity disclose the following for each cash-generating unit (group of units) for which the carrying amount of goodwill or intangible assets with indefinite useful lives allocated to that unit (group of units) is significant in comparison with the entity's total carrying amount of goodwill or intangible assets with indefinite useful lives:			
		a. The carrying amount of goodwill allocated to the unit (group of units)			
		☐	☐	☐	
		b. The carrying amount of intangible assets with indefinite useful lives allocated to the unit (group of units)			
		☐	☐	☐	
		c. The basis on which the unit's (group of units') recoverable amount has been determined (i.e., value in use or fair value less costs of disposal)			
		☐	☐	☐	
		d. If the unit's (group of units') recoverable amount is based on value in use:			
		▪ Each key assumption on which management has based its cash flow projections for the period covered by the most recent budgets/forecasts. Key assumptions are those to which the unit's (group of units') recoverable amount is most sensitive			
		☐	☐	☐	
		▪ Description of management's approach to determining the value(s) assigned to each key assumption, whether those value(s) reflect past experience or, if appropriate, are consistent with external sources of information, and, if not, how and why they differ from past experience or external sources of information			
		☐	☐	☐	
		▪ The period over which management has projected cash flows based on financial budgets/forecasts approved by management and, when a period greater than five years is used for a cash-generating unit (group of units), an explanation of why that longer period is justified			
		☐	☐	☐	
		▪ 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			
		☐	☐	☐	

	Disclosure made			Comments
	Yes	No	N/A	
▪ 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, disclose the valuation technique(s) used to measure fair value less costs of disposal. An entity is not required to provide the disclosures required by IFRS 13. If fair value less costs of disposal is not measured using a quoted price for an identical unit (group of units), does the entity disclose the following information:				
▪ Each key assumption on which management has based its determination of fair value less costs of disposal. Key assumptions are those to which the unit's (group of units') recoverable amount is most sensitive	☐	☐	☐	
▪ Description of management's approach to determining the value(s) assigned to each key assumption, whether those value(s) reflect past experience or, if appropriate, are consistent with external sources of information, and, if not, how and why they differ from past experience or external sources of information	☐	☐	☐	
▪ 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')	☐	☐	☐	
▪ If there has been a change of valuation technique, the change and the reason(s) for making it	☐	☐	☐	
f. If fair value less costs of disposal is measured using discounted cash flow projections, does the entity disclose the following information:				
▪ The period over which management has projected cash flows	☐	☐	☐	
▪ The growth rate used to extrapolate cash flow projections	☐	☐	☐	
▪ The discount rate(s) applied to the cash flow projections	☐	☐	☐	
g. If a reasonably possible change in a key assumption on which management has based its determination of the unit's (group of units') recoverable amount would cause the unit's (group of units') carrying amount to exceed its recoverable amount:				
▪ The amount by which the unit's (group of units') recoverable amount exceeds its carrying amount	☐	☐	☐	
▪ 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	☐	☐	☐	

IAS 36.136

The most recent detailed calculation made in a preceding period of the recoverable amount of a cash-generating unit (group of units) may, in accordance with IAS 36. 24 or 99, be carried forward and used in the impairment test for that unit (group of units) in the current period provided specified criteria are met. When this is the case, the information for that unit (group of units), that is incorporated in the disclosures required by IAS 36.134 and 135, relates to the carried forward calculation of recoverable amount.

		Disclosure made			Comments
		Yes	No	N/A	
404	IAS 36.135	If some or all of the carrying amount of goodwill or intangible assets with indefinite useful lives is allocated across multiple cash-generating units (groups of units), and the amount so allocated to each unit (group of units) is not significant in comparison with the entity's total carrying amount of goodwill or intangible assets with indefinite useful lives, does the entity disclose:			
	a. That fact	☐	☐	☐	
	b. The aggregate carrying amount of goodwill or intangible assets with indefinite useful lives allocated to those units (groups of units)	☐	☐	☐	
405	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. A description of the key assumption(s)	☐	☐	☐	
	e. A description of management's approach to determining the value(s) assigned to the key assumption(s), whether those value(s) reflect past experience or, if appropriate, are consistent with external sources of information, and, if not, how and why they differ from past experience or external sources of information	☐	☐	☐	
	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 that applies IAS 1 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. However, if an entity adopts IFRS 18 early, it must classify exchange differences on foreign currency denominated assets and liabilities arising from income taxes that are recognised in profit or loss under IAS 21 in accordance with the requirements in IFRS 18.67.			
406	IAS 12.79 IAS 12.80	Does the entity disclose separately:			
	a. The current tax expense (income)	☐	☐	☐	

		Disclosure made			Comments	
		Yes	No	N/A		
		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	☐	☐	☐	
407	IAS 12.81	Does the entity separately disclose the following information:				
		a. The aggregate current and deferred tax relating to items that are charged or credited directly to equity (IAS 12.62A)	☐	☐	☐	
		b. The amount of income tax relating to each component of other comprehensive income (IAS 12.62 and IAS 1)	☐	☐	☐	
		c. The relationship between tax expense (income) and accounting profit or loss in either or both of the following forms:				
		▪ A numerical reconciliation between tax expense (income) and the product of accounting profit multiplied by the applicable tax rate(s), disclosing also the basis on which the applicable tax rate(s) is (are) computed	☐	☐	☐	
		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	☐	☐	☐	
		d. The changes in the applicable tax rate(s) compared to the previous accounting period	☐	☐	☐	
		e. For deductible temporary differences, unused tax losses and unused tax credits for which no deferred tax asset is recognised in the statement of financial position:				
		▪ The amount	☐	☐	☐	
		▪ Expiry date, if any	☐	☐	☐	
	IAS 12.39	f. The aggregate amount of temporary differences associated with investments in subsidiaries, branches and associates and interests in joint arrangements, for which deferred tax liabilities have not been recognised	☐	☐	☐	
	IAS 12.87	An entity is encouraged to disclose the unrecognised deferred tax liabilities associated with investments in subsidiaries, branches and associates and interests in joint arrangements, if this disclosure is practicable.				
		g. 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 profit and loss if this is not apparent	☐	☐	☐	

		Disclosure made			Comments
		Yes	No	N/A	
		from the changes in the amounts recognised in the statement of financial position			
		h. For discontinued operations, the tax expense relating to:			
		▪ The gain or loss on discontinuance			
		▪ The profit or loss from the ordinary activities of the discontinued operation (or the profit or loss of the discontinued operation, if the entity adopts IFRS 18 early) for the period, together with the corresponding amounts for each prior period presented			
		i. The amount of income tax consequences of dividends to shareholders of the entity that were proposed or declared before the financial statements were authorised for issue, but are not recognised as a liability in the financial statements			
408	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 in goodwill related to that acquisition. If the carrying amount of goodwill is zero, it recognises all other acquired deferred tax benefits in profit or loss. All other acquired deferred tax benefits realised are recognised in profit or loss (or, if IAS 12 so requires, outside profit or loss).			
409	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			
410	IAS 12.82A	In the circumstances in IAS 12.52A, does the entity disclose:			
	IAS 12.87A	▪ The nature of the potential income tax consequences that would result from the payment of dividends to its shareholders, including the important features of the income tax systems and the factors that will affect the amount of the potential income tax consequences of dividends			
		▪ The amounts of the potential income tax consequences practicably determinable			
		▪ Whether there are any potential income tax consequences not practicably determinable			
	IAS 12.52A	In some jurisdictions, income taxes are payable at a higher or lower rate if part or all of the net profit or retained earnings is paid out as a dividend to shareholders of the entity. In other jurisdictions, income taxes may be refundable or payable if part or all of the net profit or retained earnings is paid out as a dividend to shareholders of the entity.			

			Disclosure made			Comments
			Yes	No	N/A	
411	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	☐	☐	☐	
412	IAS 12.88 IAS 37.86 IAS 12.88	Does the entity disclose any tax-related contingent liabilities and contingent assets in accordance with IAS 37	☐	☐	☐	
		Contingent liabilities and contingent assets may arise, for example, from unresolved disputes with the taxation authorities.				
		International Tax Reform - Pillar Two Model Rules				
	IAS 12.4A	IAS 12 applies to income taxes arising from tax law enacted or substantively enacted to implement the Pillar Two model rules published by the Organisation for Economic Co-operation and Development (OECD), including tax law that implements qualified domestic minimum top-up taxes described in those rules. Such tax law, and the income taxes arising from it, are hereafter referred to as 'Pillar Two legislation' and 'Pillar Two income taxes'. As an exception to the requirements in this Standard, an entity must neither recognise nor disclose information about deferred tax assets and liabilities related to Pillar Two income taxes.				
413	IAS 12.88A	Does the entity disclose that it has applied the exception to recognising and disclosing information about deferred tax assets and liabilities related to Pillar Two income taxes	☐	☐	☐	
414	IAS 12.88B	Does the entity disclose separately its current tax expense (income) related to Pillar Two income taxes	☐	☐	☐	
415	IAS 12.88C	In periods in which Pillar Two legislation is enacted or substantively enacted but not yet in effect, does the entity disclose known or reasonably estimable information that helps users of financial statements understand the entity's exposure to Pillar Two income taxes arising from that legislation	☐	☐	☐	
	IAS 12.88D	To meet the disclosure objective in paragraph 88C, an entity must disclose qualitative and quantitative information about its exposure to Pillar Two income taxes at the end of the reporting period. This information does not have to reflect all the specific requirements of the Pillar Two legislation and can be provided in the form of an indicative range.				
416	IAS 12.88D	To the extent information required by paragraph 88C is not known or reasonably estimable, does the entity disclose a statement to that effect and disclose information about the entity's progress in assessing its exposure	☐	☐	☐	
		Intangible assets				
		General				
417	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	☐	☐	☐	

		Disclosure made			Comments
		Yes	No	N/A	
	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 during the period, 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	▪ 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	☐	☐	☐	
IAS 38.119	A class of intangible assets is a grouping of assets of a similar nature and use in an entity's operations.				
418	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	☐	☐	☐	
IAS 38.44	d. For intangible assets acquired by way of a government grant and initially recognised at fair value:				
	▪ The fair value initially recognised for these assets	☐	☐	☐	
	▪ Their carrying amount	☐	☐	☐	
	▪ Whether they are measured after recognition under the cost model or the revaluation model	☐	☐	☐	

		Disclosure made			Comments
		Yes	No	N/A	
		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			
419	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			
		☐	☐	☐	
	IFRS 13.5-7	c. The fair value measurement disclosures required by IFRS 13 (refer to 'Fair value measurement' section)			
		☐	☐	☐	
		Research and development			
420	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			
421	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			
		☐	☐	☐	
		Inventories			
422	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	Information about the carrying amounts held in different classifications of inventories and the extent of the changes in these assets is useful to financial statement users. Common classifications of inventories are merchandise, production supplies, materials, work in progress and finished goods.			
		c. The carrying amount of inventories carried at fair value less costs to sell			
		☐	☐	☐	
		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			
		☐	☐	☐	

		Disclosure made			Comments
		Yes	No	N/A	
					h. The carrying amount of inventories pledged as security for liabilities
423	IAS 2.39	☐	☐	☐	If the entity adopts a format for profit or loss under IAS 1 that results in amounts being disclosed other than the cost of inventories recognised as an expense during the period and presents an analysis of expenses using a classification based on the nature of expenses, does the entity disclose the costs recognised as an expense for raw materials and consumables, labour costs and other costs together with the amount of the net change in inventories for the period?
424	IAS 2.39	☐	☐	☐	If the entity adopts IFRS 18 early and classifies expenses by nature in the operating category of the statement of profit or loss in a way that results in amounts being presented other than the cost of inventories recognised as an expense during the period, does the entity present the costs recognised as an expense for raw materials and consumables, employee benefits and other costs together with the amount of the net change in inventories for the period
Investment property					
	IAS 40.74	The disclosures set out in this section apply in addition to those in IFRS 16. Under IFRS 16, an owner of an investment property provides lessors' disclosures for the leases into which it has entered. A lessee that holds an investment property as a right-of-use asset provides lessees' disclosures as required by IFRS 16 and lessors' disclosures as required by IFRS 16 for any operating leases into which it has entered.			
425	IAS 40.84E(b)				
					If an entity reclassifies property at the date of initial application of <i>Amendments to IAS 40 - Transfers of Investment Property</i> , does it disclose the amounts reclassified to, or from, investment property in accordance with paragraph 84C as part of the reconciliation of the carrying amount of investment property at the beginning and end of the period as required by paragraphs 76 and 79 (see below)
Fair value model and cost model					
426	IAS 40.75				Does the entity disclose:
		☐	☐	☐	a. Whether it applies the fair value model or the cost model
	IAS 40.14	☐	☐	☐	b. If classification is difficult, the criteria the entity uses to distinguish investment property from owner-occupied property and from property held for sale in the ordinary course of business
	IFRS 13.5-7	☐	☐	☐	c. The fair value measurement disclosures required by IFRS 13 (refer to 'Fair value measurement' section)
		☐	☐	☐	d. The extent to which the fair value of investment property (as measured or disclosed in the financial statements) is based on a valuation by an independent valuer who holds a recognised and relevant professional qualification and who has recent experience in the location and category of the investment property being valued
		☐	☐	☐	e. If there is no valuation by an independent valuer as described in (e), that fact
		☐	☐	☐	f. 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

		Disclosure made			Comments
		Yes	No	N/A	
		a pool of assets in which the cost model is used into a pool in which the fair value model is used			
		g. The existence and amounts of restrictions on the realisability of investment property or the remittance of income and proceeds of disposal			
		☐	☐	☐	
		h. The contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements			
		☐	☐	☐	
		Fair value model			
427	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			
		☐	☐	☐	
428	IAS 40.77	If the entity adjusts a valuation obtained for an investment property significantly for the purpose of the financial statements, does the entity reconcile between the valuation obtained and the adjusted valuation included in the financial statements, showing separately:			
		a. The aggregate amount of any recognised lease liabilities that have been added back			
		☐	☐	☐	
		b. Any other significant adjustments			
		☐	☐	☐	
429	IAS 40.78	In the exceptional cases in which the entity's policy is to account for investment properties at fair value, but because of the lack of a reliable fair value, it measures investment property at cost less any accumulated depreciation and any accumulated impairment losses or in accordance with IFRS 16 does the entity disclose:			
		a. A reconciliation under IAS 40.76 - relating to that investment property separately - of the carrying amount at the beginning and end of the period			
		☐	☐	☐	
		b. A description of the investment property			
		☐	☐	☐	
		c. An explanation of why fair value cannot be measured reliably			
		☐	☐	☐	
		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			

			Disclosure made			Comments
			Yes	No	N/A	
430	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	☐	☐	☐	

Leases

Presentation and disclosures by lessees

Presentation

431	IFRS 16.47(a)	Does the entity present in the statement of financial position (or disclose in the notes) right-of-use assets separately from other assets	☐	☐	☐	
	IFRS 16.48	The requirement in IFRS 16.47(a) does not apply to right-of-use assets that meet the definition of investment property, which must be presented in the statement of financial position as investment property.				
432	IFRS 16.47(a)	If the entity does not present right-of-use assets separately in the statement of financial position, does it:				
		a. Include right-of-use assets within the same line item as that within which the corresponding underlying assets would be presented if they were owned	☐	☐	☐	
		b. Disclose which line items in the statement of financial position include those right-of-use assets	☐	☐	☐	
433	IFRS 16.47(b)	Does the entity:				

		Disclosure made			Comments
		Yes	No	N/A	
		Present lease liabilities separately from other liabilities in the statement of financial position			
		Or			
		If not, disclose which line items in the statement of financial position include those liabilities			
434	IFRS 16.49	In the statement of profit or loss and other comprehensive income, does the entity present interest expense on the lease liability separately from the depreciation charge for the right-of-use asset			
	IFRS 16.49	If the entity applies IAS 1, interest expense on the lease liability is a component of finance costs, which IAS 1.82(b) requires to be presented separately in the statement of profit or loss and other comprehensive income. However, if the entity adopts IFRS 18 early, IFRS 18.61 requires the entity to classify in the financing category of the statement of profit or loss the interest expense on the lease liability, identified by the entity applying IFRS 16.36(a).			
435	IFRS 16.50	In the statement of cash flows, does the entity classify:			
		a. Cash payments for the principal portion of the lease liability within financing activities			
		b. Cash payments for the interest portion of the lease liability applying the requirements in IAS 7 for interest paid			
		c. Short-term lease payments, payments for leases of low-value assets and variable lease payments not included in the measurement of the lease liability within operating activities			
Disclosures					
	IFRS 16.51	The objective of the disclosures is for lessees to disclose information in the notes that, together with the information provided in the statement of financial position, statement of profit or loss and statement of cash flows, gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of the lessee. IFRS 16.52-60 specifies requirements on how to meet this objective.			
	IFRS 16.52	A lessee need not duplicate information that is already presented elsewhere in the financial statements, provided that the information is incorporated by cross-reference in the single note or separate section about leases.			
436	IFRS 16.52	Does the entity disclose (or incorporate by way of cross-reference) information about its leases, for which it is a lessee, in a single note or separate section in its financial statements			
437	IFRS 16.53	Does the entity disclose the following amounts for the reporting period:			
		a. Depreciation charge for right-of-use assets by class of underlying asset			
		b. Interest expense on lease liabilities			
		c. The expense relating to short-term leases accounted for under IFRS 16.6			
		This expense need not include the expense relating to leases with a lease term of one month or less.			
	IFRS 16.6	d. The expense relating to leases of low-value assets accounted for under IFRS 16.6			
		This expense must not include the expense relating to short-term leases of low-value assets included in IFRS 16.53(c).			
		e. The expense relating to variable lease payments not included in the measurement of lease liabilities			
		f. Income from subleasing right-of-use assets			
		g. Total cash outflow for leases			

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		Disclosure made			Comments
		Yes	No	N/A	
		lease payments, extension options and termination options, residual value guarantees and sale and leaseback transactions, respectively.			
443	IFRS 16.60	If the entity accounts for short-term leases or leases of low-value assets by applying IFRS 16.6, does it disclose that fact			
444	IFRS 16.60A	If the entity applies the practical expedient in IFRS 16.46A, does it disclose:			
		a. That it has applied the practical expedient to all rent concessions that meet the conditions in IFRS 16.46B or, if not applied to all such rent concessions, information about the nature of the contracts to which it has applied the practical expedient			
		b. The amount recognised in profit or loss for the reporting period to reflect changes in lease payments that arise from rent concessions to which the lessee has applied the practical expedient in IFRS 16.46A			
Presentation and disclosures by lessors					
Presentation					
445	IFRS 16.67	Does the entity present assets held under a finance lease in the statement of financial position as a receivable at an amount equal to the net investment in the lease			
446	IFRS 16.88	Does the entity present underlying assets subject to operating leases in its statement of financial position according to the nature of the underlying asset			
General disclosures					
	IFRS 16.89	The objective of the disclosures is for lessors to disclose information in the notes that, together with the information provided in the statement of financial position, statement of profit or loss and statement of cash flows, gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of the lessor. IFRS 16.90–97 specifies the requirements for how to meet this objective.			
447	IFRS 16.90	Does the entity disclose the following amounts for the reporting period:			
		a. For finance leases:			
		▪ Selling profit or loss			
		▪ Finance income on the net investment in the lease			
		▪ Income relating to variable lease payments not included in the measurement of the net investment in the lease			
		b. For operating leases, lease income, separately disclosing income relating to variable lease payments that do not depend on an index or a rate			
	IFRS 16.91	An entity must provide the disclosures specified in IFRS 16.90 in a tabular format, unless another format is more appropriate.			
448	IFRS 16.92	Does the entity disclose additional qualitative and quantitative information about its leasing activities necessary to meet the disclosure objective in IFRS 16.89 that includes, but is not limited to, information that helps users of financial statements to assess:			
		a. The nature of the entity's (lessor's) leasing activities			
		b. How the entity (lessor) manages the risk associated with any rights it retains in underlying assets. In particular, the entity must disclose its risk management strategy for the rights it retains in underlying assets, including any means by which it reduces that risk			

		Disclosure made			Comments
		Yes	No	N/A	
IFRS 16.92	Such means may include, for example, buy-back agreements, residual value guarantees or variable lease payments for use in excess of specified limits.				
Finance leases					
449	IFRS 16.93	Does the entity provide a qualitative and quantitative explanation of the significant changes in the carrying amount of the net investment in finance leases			
		☐	☐	☐	
450	IFRS 16.94	Does the entity disclose a maturity analysis of the lease payments receivable, showing the undiscounted lease payments to be received on an annual basis for a minimum of each of the first five years and a total of the amounts for the remaining years			
		☐	☐	☐	
451	IFRS 16.94	Does the entity reconcile the undiscounted lease payments to the net investment in the lease. The reconciliation must identify the unearned finance income relating to the lease payments receivable and any discounted unguaranteed residual value			
		☐	☐	☐	
Operating leases					
452	IFRS 16.95	For items of property, plant and equipment subject to an operating lease, does the entity apply the disclosure requirements in IAS 16			
		☐	☐	☐	
	IFRS 16.95	In applying the disclosure requirements in IAS 16, an entity must disaggregate each class of property, plant and equipment into assets subject to operating leases and assets not subject to operating leases. Accordingly, an entity must provide the disclosures required by IAS 16 for assets subject to an operating lease (by class of underlying asset) separately from owned assets held and used by the entity.			
453	IFRS 16.96	Does the entity apply the disclosure requirements in IAS 36, IAS 38, IAS 40 and IAS 41 for assets subject to operating leases			
		☐	☐	☐	
454	IFRS 16.97	Does the entity disclose a maturity analysis of lease payments, showing the undiscounted lease payments to be received on an annual basis for a minimum of each of the first five years and a total of the amounts for the remaining years			
		☐	☐	☐	
Non-current assets held for sale and discontinued operations					
IFRS 5.5B	IFRS 5 specifies the disclosures required in respect of non-current assets (or disposal groups) classified as held for sale or discontinued operations. Disclosures in other IFRS accounting standards do not apply to such assets (or disposal groups) unless those IFRS accounting standards require: a. Specific disclosures in respect of non-current assets (or disposal groups) classified as held for sale or discontinued operations Or b. Disclosures about measurement of assets and liabilities within a disposal group that are not within the scope of the measurement requirement of IFRS 5 and such disclosures are not already provided in the other notes to the financial statements				
IFRS 5.31	A 'component' of an entity comprises operations and cash flows that can be clearly distinguished, operationally and for financial reporting purposes, from the rest of the entity. In other words, a component of an entity was a cash-generating unit or a group of cash-generating units while being held for use.				
IFRS 5.32	A discontinued operation is a component of an entity that either has been disposed of, or is classified as held for sale, and:				

		Disclosure made			
		Yes	No	N/A	Comments
455	IFRS 5.30 IFRS 5.33	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			
		Does the entity present information that enables users of the financial statements to evaluate the financial effects of discontinued operations by disclosing:			
		a. A single amount in the statement of comprehensive income comprising the total of:			
		▪ The post-tax profit or loss of discontinued operations ▪ 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			
	IFRS 5.33A	If the entity presents the items of profit or loss in a separate statement as described in IAS 1.10A (IFRS 18.12, if the entity adopts IFRS 18 early), a section identified as relating to discontinued operations is presented in that statement.			
	IAS 12.81(h)	b. An analysis of the single amount in (a) into the following:			
		▪ The revenue, expenses and pre-tax profit or loss of discontinued operations and the related income tax expense ▪ The gain or loss recognised on the measurement to fair value less costs to sell or on the disposal of the assets or disposal group(s) constituting the discontinued operation and the related income tax expense			
	IFRS 5.33 IFRS 5.11	The entity may present the analysis in (b) in the notes or in the statement of comprehensive income. If it is presented in the statement of comprehensive income, the analysis is presented in a section identified as relating to discontinued operations or classified in the discontinued operations category, (if the entity adopts IFRS 18 early), 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.			
IFRS 5.33 IFRS 5.11	c. The net cash flows attributable to the operating, investing and financing activities of discontinued operations				
	The analysis in (c) may be presented either in the notes or in the financial statements. These disclosures are not required for disposal groups that are newly acquired subsidiaries that meet the criteria to be classified as held for sale on acquisition.				
	d. The income from continuing operations and from discontinued operations attributable to owners of the parent				
IFRS 5.33	The analysis in (d) may be presented either in the notes or in the statement of comprehensive income.				

			Disclosure made			Comments
			Yes	No	N/A	
456	IFRS 5.34	Does the entity re-present the disclosures in IFRS 5.33 for prior periods presented in the financial statements so that the disclosures relate to all operations that are discontinued by the end of the current reporting period	☐	☐	☐	
457	IFRS 5.35	Does the entity classify separately in discontinued operations (or discontinued operations category, if it adopts IFRS 18 early) and disclose the nature and amount of adjustments that are made in the current period to amounts previously presented in discontinued operations that are directly related to the disposal of a discontinued operation in a prior period	☐	☐	☐	
	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				
458	IFRS 5.36 IFRS 5.33-35	If the entity ceases to classify a component of the entity as held for sale, does the entity reclassify the results of operations of the component previously presented in discontinued operations (or discontinued operations category, if it adopts IFRS 18 early) under IFRS 5.33-35 and include them in income from continuing operations for all period presented	☐	☐	☐	
		The amounts for prior periods must be described as having been re-presented.				
459	IFRS 5.36A	If an entity commits to a sale plan involving loss of control of a subsidiary and the subsidiary is a disposal group that meets the definition of a discontinued operation under IFRS 5.32, does it disclose the information required by IFRS 5.33-36 for this subsidiary	☐	☐	☐	
460	IFRS 5.30	Does the entity present information that enables users of the financial statements to evaluate the financial effects of disposals of non-current assets (or disposal groups)	☐	☐	☐	
461	IFRS 5.38	For non-current assets or disposal groups held for sale does the entity present:				
		a. Non-current asset(s) and assets from a disposal group classified as held for sale separately from other assets in the statement of financial position	☐	☐	☐	
		b. Liabilities of a disposal group classified as held for sale separately from other liabilities in the statement of financial position	☐	☐	☐	
		c. Assets and liabilities classified as held for sale on a gross basis, i.e., not netted off against each other	☐	☐	☐	
	IFRS 5.39	d. The major classes of assets and liabilities classified as held for sale either in the statement of financial position or in the notes, except when the disposal group is a newly acquired subsidiary that meets the criteria to be held for sale on acquisition	☐	☐	☐	
		e. Cumulative income or expense recognised in other comprehensive income relating to a non-current asset (or disposal group) classified as held for sale	☐	☐	☐	
462	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)	☐	☐	☐	

		Disclosure made			Comments	
		Yes	No	N/A		
		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 5.21					
	IFRS 5.22	d. The reportable segment in which the non-current asset (or disposal group) is presented under IFRS 8, if applicable	☐	☐	☐	
463	IFRS 5.26	If the entity ceases to classify the asset (or disposal group) as held for sale or removes an individual asset or liability from a disposal group classified as held for sale, does the entity disclose the following information in the period of the decision to change the plan to sell the non-current asset (or disposal group):				
	IFRS 5.29					
	IFRS 5.42					
		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	☐	☐	☐	
464	IFRS 13.5-7	For measurements and disclosures of fair value (including fair value less costs to sell) required by IFRS 5, does the entity provide the disclosures required by IFRS 13 (refer to 'Fair value measurement' section)	☐	☐	☐	
465	IFRS 5.12	When the criteria for classification of a non-current asset (or disposal group) as held for sale are met after the reporting period but before the authorisation of the financial statements for issue, does the entity disclose the information specified in IFRS 5.41(a), (b) and (d) in the notes	☐	☐	☐	
Operating segments						
466	IFRS 8.20	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:				
	IFRS 8.21					
		a. General information as described in IFRS 8.22 below	☐	☐	☐	
		b. Information about reported segment profit or loss, including specified revenues and expenses included in reported segment profit or loss, segment assets, segment liabilities and the basis of measurement, as described in IFRS 8.23-27	☐	☐	☐	
		c. Reconciliations of the totals of segment revenues, reported segment profit or loss, segment assets, segment liabilities and other material segment items to corresponding entity amounts as described in IFRS 8.28	☐	☐	☐	
467	IFRS 8.21	For each date that a statement of financial position is presented, does the entity reconcile the amounts in the statement of financial position to the amounts for reportable segments (Information for prior periods is restated as described in IFRS 8.29-30)	☐	☐	☐	
General information						
468	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. The judgements made by management in applying the aggregation criteria in IFRS 8.12. This includes a brief description of the operating segments that have been aggregated in this way and the economic indicators that have been assessed in determining that the aggregated operating segments share similar economic characteristics	☐	☐	☐	

		Disclosure made			Comments
		Yes	No	N/A	
		c. Types of products and services from which each reportable segment derives its revenues			
		☐	☐	☐	
		Information about profit or loss, assets and liabilities			
469	IFRS 8.23	Does the entity disclose a measure of profit or loss for each reportable segment			
		☐	☐	☐	
470	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			
		☐	☐	☐	
471	IFRS 8.23	Does the entity disclose the following about each reportable segment if the specified amounts are included in the measure of segment profit or loss reviewed by the chief operating decision maker or are otherwise regularly provided to the chief operating decision maker, even if not included in the measure of segment profit or loss:			
		a. Revenues from external customers	☐	☐	☐
		b. Revenues from transactions with other operating segments of the same entity	☐	☐	☐
		c. Interest revenue	☐	☐	☐
		d. Interest expense	☐	☐	☐
		e. Depreciation and amortisation	☐	☐	☐
		f. Material items of income and expense disclosed in accordance with IAS 1.97 (or IFRS 18.42 if the entity adopts IFRS 18 early)	☐	☐	☐
		g. The entity's interest in the profit or loss of associates and joint ventures accounted for by the equity method	☐	☐	☐
		h. Income tax expense or income	☐	☐	☐
		i. Material non-cash items other than depreciation and amortisation	☐	☐	☐
	IFRS 8.23	An entity shall report interest revenue separately from interest expense for each reportable segment unless a majority of the segment's revenues are from interest and the chief operating decision maker relies primarily on net interest revenue to assess the performance of the segment and make decisions about resources to be allocated to the segment.			
472	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			
473	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			

		Disclosure made			Comments
		Yes	No	N/A	
		are allocated to reported segment profit or loss, assets or liabilities, those amounts are allocated on a reasonable basis.			
474	IFRS 8.26	If the chief operating decision maker uses only one measure of an operating segment's profit or loss, its assets or its liabilities, is the segment information reported at those measures			
	IFRS 8.26	If the chief operating decision maker uses more than one measure of an operating segment's profit or loss, its assets or its liabilities, the segment information reported shall be based on the measurement principles most consistent with those used in measuring the corresponding amounts in the entity's financial statements.			
475	IFRS 8.27	Does the entity explain the measurements of segment profit or loss, segment assets and segment liabilities for each reportable segment, by disclosing, at a minimum:			
		a. The basis of accounting for any transactions between reportable segments	☐	☐	☐
		b. The nature of any differences between the measurements of the reportable segments' profits or losses and the entity's profit or loss before income tax expense or income and discontinued operations (if not apparent from the reconciliations described in IFRS 8.28) which could include accounting policies and policies for allocation of centrally incurred costs that are necessary for an understanding of the reported segment information	☐	☐	☐
		c. The nature of any differences between the measurements of the reportable segments' assets and the entity's assets (if not apparent from the reconciliations described in IFRS 8.28), which could include accounting policies and policies for allocation of jointly used assets that are necessary for an understanding of the reported segment information	☐	☐	☐
		d. The nature of any differences between the measurements of the reportable segments' liabilities and the entity's liabilities (if not apparent from the reconciliations described in IFRS 8.28), which could include accounting policies and policies for allocation of jointly utilised liabilities that are necessary for an understanding of the reported segment information	☐	☐	☐
		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			
476	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	☐	☐	☐
	IFRS 8.28	However, if the entity allocates to reportable segments items such as tax expense (tax income), the entity may reconcile the total of the segments' measures of profit or loss to the entity's profit or loss after those items.			
		c. Total reportable segments' assets to the entity's assets if the segment assets are reported under IFRS 8.23	☐	☐	☐

		Disclosure made			Comments
		Yes	No	N/A	
		d. Total reportable segments' liabilities to the entity's liabilities if segment liabilities are reported under IFRS 8.23 above			
		☐	☐	☐	
		e. Total reportable segments' amounts for every other material item of information disclosed to the corresponding amount for the entity			
		☐	☐	☐	
477	IFRS 8.28	Does the entity separately identify and describe all material reconciling items			
	IFRS 8.28	☐	☐	☐	
		For example, the entity separately identifies and describes the amount of each material adjustment needed to reconcile reportable segment profit or loss to the entity's profit or loss arising from different accounting policies.			
		Restatement of previously reported information			
478	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			
	IFRS 8.29	☐	☐	☐	
		The determination of whether the information is not available and the cost to develop it is excessive is made for each individual item of disclosure. Following a change in the composition of its reportable segments, the entity discloses whether it restated the corresponding items of segment information for earlier periods.			
479	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			
		☐	☐	☐	
		Information about products and services			
480	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			
	IFRS 8.32	☐	☐	☐	
	IFRS 8.31	The revenues reported are based on the financial information used to produce the entity's financial statements.			
		The entity-wide disclosures set out in IFRS 8.32-34 apply to all entities subject to IFRS 8, including those with a single reportable segment. The entity provides this information only to the extent that it is not already provided as part of the reportable operating segment information required by this IFRS.			
		Information about geographical areas			
481	IFRS 8.33	Does the entity report the following geographical information, unless the necessary information is not available and the cost to develop it would be excessive:			
		a. Revenues from external customers:			
		▪ Attributed to the entity's country of domicile	☐	☐	☐
		▪ 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	☐	☐	☐

		Disclosure made			Comments
		Yes	No	N/A	
		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					
482	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	☐	☐	☐
IFRS 8.34	The entity need not disclose the identity of a major customer or the revenues that each segment reports from that customer. Under IFRS 8, a group of entities known to a reporting entity to be under common control are considered a single customer. However, judgement is required to assess whether a government (national, state, provincial, territorial, local or foreign) and entities known to the reporting entity to be under the control of that government are considered a single customer.				
Property, plant and equipment					
483	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			
			☐	☐	☐
484	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	☐	☐	☐
IAS 16.75		b. The depreciation methods used	☐	☐	☐
IAS 16.75		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	☐	☐	☐

		Disclosure made			Comments
		Yes	No	N/A	
IAS 16.31 IAS 16.39					
	Increases or decreases resulting from revaluations and impairment losses recognised or reversed in other comprehensive income under IAS 36 during the reporting period	☐	☐	☐	
	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 16.37	A class of property, plant and equipment is a grouping of assets of a similar nature and use in an entity's operations. An entity discloses information on impaired property, plant and equipment under IAS 36 in addition to the information required by IAS 16.73(e)(iv)-(vi).				
IAS 16.78					
485	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	☐	☐	☐	
486	IAS 16.74A	If not presented separately in the statement of comprehensive income, does the entity disclose:			
	a. The amount of compensation from third parties for items of property, plant and equipment that were impaired, lost or given up that is included in profit or loss	☐	☐	☐	
	b. The amounts of proceeds and cost included in profit or loss in accordance with paragraph 20A that relate to items produced that are not an output of the entity's ordinary activities, and which line item(s) in the statement of comprehensive income include(s) such proceeds and cost	☐	☐	☐	
487	IAS 16.77	If items of property, plant and equipment are stated at revalued amounts under the revaluation model, does the entity disclose the following information:			
	a. The effective date of the revaluation	☐	☐	☐	
	b. Whether an independent valuer was involved	☐	☐	☐	
IFRS 13.5-7	c. The fair value measurement disclosures required by IFRS 13 (refer to 'Fair value measurement' section)	☐	☐	☐	
	d. For each revalued class of property, plant and equipment, the carrying amount that would have been recognised had the assets been carried under the cost model	☐	☐	☐	
	e. The revaluation surplus, indicating the change for the period and any restrictions on the distribution of the balance to shareholders	☐	☐	☐	
488	IAS 16.79	Does the entity disclose:			
	a. The carrying amount of temporarily idle property, plant and equipment	☐	☐	☐	

		Disclosure made			Comments	
		Yes	No	N/A		
		b. The gross carrying amount of any fully depreciated property, plant and equipment that is still in use	☐	☐	☐	
		c. The carrying amount of property, plant and equipment retired from active use and not classified as held for sale	☐	☐	☐	
		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						
489	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	☐	☐	☐	
	IAS 37.87	In determining which provisions or contingent liabilities may be aggregated to form a class, it is necessary to consider whether the nature of the items is sufficiently similar for a single statement about them to fulfil the requirements of IAS 37.85 and 86.				
490	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	☐	☐	☐	
		c. If necessary to provide adequate information, the major assumptions made concerning future events	☐	☐	☐	
		d. The amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement	☐	☐	☐	
491	IAS 37.86 IAS 37.91	Unless the possibility of any outflow in settlement is remote, does the entity disclose the following for each class of contingent liability at the end of the reporting period:				
		a. The nature of the contingent liability	☐	☐	☐	
	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 practicable to do so	☐	☐	☐	
492	IAS 37.88	If a provision and a contingent liability arise from the same set of circumstances, does the entity disclose items in IAS 37.84-86 above in a way that shows the link between the provision and the contingent liability	☐	☐	☐	
493	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	☐	☐	☐	

		Disclosure made			Comments
		Yes	No	N/A	
	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			
		☐	☐	☐	
494	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)					
495	IAS 1.117 IAS 8.27A	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: 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			
496	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			
		☐	☐	☐	
497	IFRIC 5.12	If the entity (as a contributor) has an obligation to make potential contributions that it does not recognise as a liability, does the entity make the disclosures required by IAS 37.86			
		☐	☐	☐	
498	IFRIC 5.9 IFRIC 5.13	If an entity (as a contributor) accounts for its interest in the fund under IFRIC 5.9, does the entity make the disclosures required by IAS 37.85(c)			
		☐	☐	☐	
Liabilities arising from participating in a specific market-waste electrical and electronic equipment (IFRIC 6)					
499	IAS 1.117 IAS 8.27A	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	The disclosure requirements of IAS 24 <i>Related Party Disclosures</i> for related party transactions and outstanding balances, including commitments, apply for consolidated and separate financial statements of a parent or investors with joint control of, or significant influence over, an investee presented under IFRS 10 or IAS 27. The standard also applies to individual financial statements.			
	IAS 24.4	An entity discloses related party transactions and outstanding balances with other entities in a group in the entity's separate financial statements. Intra-group related party transactions and outstanding balances are eliminated in the preparation of consolidated financial statements of the group except for those between an investment entity and its subsidiaries measured at fair value through profit or loss.			
	IAS 24.24	An entity may disclose items of a similar nature in aggregate except when separate disclosure is necessary for an understanding of the effects of related party transactions on the financial statements of the entity.			

			Disclosure made			Comments
			Yes	No	N/A	
500	IAS 24.12 IAS 24.13	Does the entity disclose relationships between parents and subsidiaries, irrespective of whether there are transactions between them	☐	☐	☐	
	IAS 24.15	The requirement to disclose related party relationships between a parent and its subsidiaries is in addition to the disclosure requirements in IAS 27 and IFRS 12 <i>Disclosure of Interests in Other Entities</i> .				
501	IAS 24.12 IAS 24.13	Does the entity disclose:				
		a. The name of the entity's parent	☐	☐	☐	
		b. If different, the ultimate controlling party	☐	☐	☐	
		Or				
		c. If neither the entity's parent nor the ultimate controlling party produces consolidated financial statements available for public use, the name of the next most senior parent that does so	☐	☐	☐	
502	IAS 24.17	Does the entity disclose key management personnel compensation in total and for each of the following categories:				
		a. Short-term employee benefits	☐	☐	☐	
		b. Post-employment benefits	☐	☐	☐	
		c. Other long-term benefits	☐	☐	☐	
		d. Termination benefits	☐	☐	☐	
		e. Share-based payments	☐	☐	☐	
	IAS 24.17A	If an entity obtains key management personnel services from another entity (the 'management entity'), the entity is not required to apply IAS 24.17 to the compensation paid or payable by the management entity to the management entity's employees or directors.				
503	IAS 24.17 IAS 24.18	If there are related party transactions during the reporting period covered by the financial statements, does the entity disclose the following information:				
		a. The nature of the related party relationship	☐	☐	☐	
		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	☐	☐	☐	
		▪ Their terms and conditions, including whether they are secured and the nature of the consideration to be provided in settlement	☐	☐	☐	
		▪ Details of any guarantees given or received	☐	☐	☐	
		▪ 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	☐	☐	☐	
504	IAS 24.18 IAS 24.19	Does the entity disclose the information required by IAS 24.18 separately for each of the following categories:				
		a. The parent	☐	☐	☐	
		b. Entities with joint control of or significant influence over the entity	☐	☐	☐	
		c. Subsidiaries	☐	☐	☐	
		d. Associates	☐	☐	☐	
		e. Joint ventures in which the entity is a venturer	☐	☐	☐	

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		Disclosure made			
		Yes	No	N/A	Comments
		▪ Outside normal day-to-day business operations, such as the purchase and sale of businesses ▪ Disclosed to regulatory or supervisory authorities ▪ Reported to senior management ▪ Subject to shareholder approval			
Revenue from Contracts with Customers					
		IFRS 15 <i>Revenue from Contracts with Customers</i> applies with limited exceptions to all contracts with customers.			
Presentation					
508	IFRS 15.105	Does the entity present any unconditional rights to consideration separately from contract assets as a receivable			
		☐	☐	☐	
	IFRS 15.108	A receivable is an entity’s right to consideration that is unconditional. A right to consideration is unconditional if only the passage of time is required before payment of that consideration is due. For example, an entity would recognise a receivable if it has a present right to payment even though that amount may be subject to refund in the future. An entity must account for a receivable in accordance with IFRS 9.			
509	IFRS 15.108	Upon initial recognition of a receivable from a contract with a customer, does the entity present any difference between the measurement of the receivable in accordance with IFRS 9 and the corresponding amount of revenue as an expense (for example, as an impairment loss)			
		☐	☐	☐	
510	IFRS 15.107	If the entity performs by transferring goods or services to a customer before the customer pays consideration or before payment is due, does the entity present the contract as a contract asset, excluding any amounts presented as a receivable			
		☐	☐	☐	
	IFRS 15.107	A contract asset is an entity’s right to consideration in exchange for goods or services that the entity has transferred to a customer. An entity must assess a contract asset for impairment in accordance with IFRS 9. An impairment of a contract asset shall be measured, presented and disclosed on the same basis as a financial asset that is within the scope of IFRS 9 - see also IFRS15.113(b).			
511	IFRS 15.106	If a customer pays consideration, or the entity has a right to an amount of consideration that is unconditional (i.e., a receivable), before the entity transfers a good or service to the customer, does the entity present the contract as a contract liability when the payment is made or the payment is due (whichever is earlier)			
		☐	☐	☐	
	IFRS 15.106	A contract liability is an entity’s obligation to transfer goods or services to a customer for which the entity has received consideration (or an amount of consideration is due) from the customer.			
512	IFRS 15.109	If the entity uses an alternative description for a contract asset, does the entity provide sufficient information for a user of the financial statements to distinguish between receivables and contract assets			
		☐	☐	☐	
	IFRS 15.109	IFRS 15 uses the terms ‘contract asset’ and ‘contract liability’, but does not prohibit an entity from using alternative descriptions in the statement of financial position for those items.			
The existence of a significant financing component in the contract					

			Disclosure made			Comments
			Yes	No	N/A	
513	IFRS 15.65	Does the entity present the effects of financing (interest revenue or interest expense) separately from revenue from contracts with customers in the statement of comprehensive income	☐	☐	☐	
	IFRS 15.65	Interest revenue or interest expense is recognised only to the extent that a contract asset (or receivable) or a contract liability is recognised in accounting for a contract with a customer.				
Sale with a right of return						
514	IFRS 15.B25	Does the entity present the asset for an entity's right to recover products from a customer on settling a refund liability separately from the refund liability	☐	☐	☐	
	IFRS 15.B25	An asset recognised for an entity's right to recover products from a customer on settling a refund liability shall initially be measured by reference to the former carrying amount of the product (for example, inventory) less any expected costs to recover those products (including potential decreases in the value to the entity of returned products). At the end of each reporting period, an entity must update the measurement of the asset arising from changes in expectations about products to be returned.				
Disclosures						
	IFRS 15.110	The objective of the disclosure requirements in IFRS 15 is for an entity to disclose sufficient information to enable users of financial statements to understand the nature, amount, timing and uncertainty of revenue and cash flows arising from contracts with customers.				
	IFRS 15.111	An entity must consider the level of detail necessary to satisfy the disclosure objective and how much emphasis to place on each of the various requirements. An entity must aggregate or disaggregate disclosures so that useful information is not obscured by either the inclusion of a large amount of insignificant detail or the aggregation of items that have substantially different characteristics.				
	IFRS 15.112	An entity need not disclose information in accordance with IFRS 15 if it has provided the information in accordance with another standard.				
515	IFRS 15.110	To achieve the disclosure objective stated in IFRS 15.110, does the entity disclose qualitative and quantitative information about all of the following:				
	a. Its contracts with customers (see IFRS 15.113-122)		☐	☐	☐	
	b. The significant judgements, and changes in the judgements, made in applying IFRS 15 to those contracts (see IFRS 15.123-126)		☐	☐	☐	
	c. Any assets recognised from the costs to obtain or fulfil a contract with a customer in accordance with IFRS 15.91 or IFRS 15.95 (see IFRS 15.127-128)		☐	☐	☐	
Contracts with customers						
516	IFRS 15.113	Does the entity disclose all of the following amounts for the reporting period unless those amounts are presented separately in the statement of comprehensive income in accordance with other standards:				
	a. Revenue recognised from contracts with customers, which the entity must disclose separately from its other sources of revenue		☐	☐	☐	
	b. Any impairment losses recognised (in accordance with IFRS 9) on any receivables or contract assets arising from the entity's contracts with customers, which the entity must disclose separately from impairment losses from other contracts		☐	☐	☐	
Disaggregation of revenue						

			Disclosure made			Comments
			Yes	No	N/A	
517	IFRS 15.114	Does the entity disaggregate revenue recognised from contracts with customers into categories that depict how the nature, amount, timing and uncertainty of revenue and cash flows are affected by economic factors	☐	☐	☐	
	IFRS 15.B87	IFRS 15.114 requires an entity to disaggregate revenue from contracts with customers into categories that depict how the nature, amount, timing and uncertainty of revenue and cash flows are affected by economic factors. Consequently, the extent to which an entity's revenue is disaggregated for the purposes of this disclosure depends on the facts and circumstances that pertain to the entity's contracts with customers. Some entities may need to use more than one type of category to meet the objective in IFRS 15.114 for disaggregating revenue. Other entities may meet the objective by using only one type of category to disaggregate revenue. When selecting the type of category (or categories) to use to disaggregate revenue, an entity must consider how information about the entity's revenue has been presented for other purposes, including all of the following: - Disclosures presented outside the financial statements (for example, in earnings releases, annual reports or investor presentations) - Information regularly reviewed by the chief operating decision maker for evaluating the financial performance of operating segments - Other information that is similar to the types of information identified in IFRS 15.B88(a) and (b) and that is used by the entity or users of the entity's financial statements to evaluate the entity's financial performance or make resource allocation decisions Examples of categories that might be appropriate include, but are not limited to, all of the following: - Type of good or service (for example, major product lines) - Geographical region (for example, country or region) - Market or type of customer (for example, government and non-government customers) - Type of contract (for example, fixed-price and time-and-materials contracts) - Contract duration (for example, short-term and long-term contracts) - Timing of transfer of goods or services (for example, revenue from goods or services transferred to customers at a point in time and revenue from goods or services transferred over time) - Sales channels (for example, goods sold directly to consumers and goods sold through intermediaries)				
	IFRS 15.B88					
	IFRS 15.B89					
518	IFRS 15.115	If the entity applies IFRS 8, does the entity disclose sufficient information to enable users of financial statements to understand the relationship between the disclosure of disaggregated revenue (in accordance with IFRS 15.114) and revenue information that is disclosed for each reportable segment	☐	☐	☐	
		Contract balances				
519	IFRS 15.116	Does the entity disclose all of the following:				
		a. The opening and closing balances of receivables, contract assets and contract liabilities from contracts with customers, if not otherwise separately presented or disclosed	☐	☐	☐	
		b. Revenue recognised in the reporting period that was included in the contract liability balance at the beginning of the period	☐	☐	☐	

		Disclosure made			Comments
		Yes	No	N/A	
		c. Revenue recognised in the reporting period from performance obligations satisfied (or partially satisfied) in previous periods (for example, changes in transaction price)			
520	IFRS 15.117 IFRS 15.119	☐	☐	☐	Does the entity explain how the timing of satisfaction of its performance obligations (see IFRS 15.119(a)) relates to the typical timing of payment (see IFRS 15.119(b)) and the effect that those factors have on the contract asset and contract liability balances; the explanation provided may use qualitative information
521	IFRS 15.118	☐	☐	☐	Does the entity provide an explanation (with both qualitative and quantitative information) of the significant changes in the contract asset and the contract liability balances during the reporting period
	IFRS 15.118	☐	☐	☐	Examples of changes in the entity's balances of contract assets and contract liabilities include any of the following: a. Changes due to business combinations b. Cumulative catch-up adjustments to revenue that affect the corresponding contract asset or contract liability, including adjustments arising from a change in the measure of progress, a change in an estimate of the transaction price (including any changes in the assessment of whether an estimate of variable consideration is constrained) or a contract modification c. Impairment of a contract asset d. A change in the time frame for a right to consideration to become unconditional (i.e., for a contract asset to be reclassified to a receivable) e. A change in the time frame for a performance obligation to be satisfied (i.e., for the recognition of revenue arising from a contract liability)
Performance obligations					
522	IFRS 15.119	Does the entity disclose information about its performance obligations in contracts with customers, including a description of all of the following:			
		a. When the entity typically satisfies its performance obligations (for example, upon shipment, upon delivery, as services are rendered or upon completion of service), including when performance obligations are satisfied in a bill-and-hold arrangement			
		☐	☐	☐	
		b. The significant payment terms			
		☐	☐	☐	
	IFRS 15.119	For example, when payment is typically due, whether the contract has a significant financing component, whether the consideration amount is variable and whether the estimate of variable consideration is typically constrained in accordance with IFRS 15.56-58.			
		c. The nature of the goods or services that the entity has promised to transfer, highlighting any performance obligations to arrange for another party to transfer goods or services (i.e., if the entity is acting as an agent)			
		☐	☐	☐	
		d. Obligations for returns, refunds and other similar obligations			
		☐	☐	☐	
		e. Types of warranties and related obligations			
		☐	☐	☐	
Transaction price allocated to the remaining performance obligations					
523	IFRS 15.120	Does the entity disclose all of the following information about its remaining performance obligations:			
		a. The aggregate amount of the transaction price allocated to the performance obligations that are unsatisfied (or partially unsatisfied) as of the end of the reporting period			
		☐	☐	☐	

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

		Disclosure made			Comments	
		Yes	No	N/A		
		adjusting the consideration for the effects of the time value of money and measuring non-cash consideration				
		b. Assessing whether an estimate of variable consideration is constrained	☐	☐	☐	
		c. Allocating the transaction price, including:				
		▪ Estimating stand-alone selling prices of promised goods or services	☐	☐	☐	
		▪ Allocating discounts to a specific part of the contract (if applicable)	☐	☐	☐	
		▪ Allocating variable consideration to a specific part of the contract (if applicable)	☐	☐	☐	
		d. Measuring obligations for returns, refunds and other similar obligations	☐	☐	☐	
		Assets recognised from the costs to obtain or fulfil a contract with a customer				
529	IFRS 15.127	Does the entity describe both of the following:				
		a. The judgements made in determining the amount of the costs incurred to obtain or fulfil a contract with a customer	☐	☐	☐	
		b. The method it uses to determine the amortisation for each reporting period	☐	☐	☐	
530	IFRS 15.128	Does the entity disclose all of the following:				
		a. The closing balances of assets recognised from the costs incurred to obtain or fulfil a contract with a customer (in accordance with IFRS 15.91 or IFRS 15.95), by main category of asset (for example, costs to obtain contracts with customers, pre-contract costs and setup costs)	☐	☐	☐	
		b. The amount of amortisation recognised in the reporting period	☐	☐	☐	
		c. The amount of any impairment losses recognised in the reporting period	☐	☐	☐	
		Practical expedients				
531	IFRS 15.129	If the entity elects to use the practical expedient in IFRS15.63 regarding the existence of a significant financing component, does the entity disclose that fact	☐	☐	☐	
	IFRS 15.63	As a practical expedient, an entity need not adjust the promised amount of consideration for the effects of a significant financing component if the entity expects, at contract inception, that the period between when the entity transfers a promised good or service to a customer and when the customer pays for that good or service will be one year or less.				
532	IFRS 15.129	If the entity elects to use the practical expedient in IFRS15.94 regarding the incremental costs of obtaining a contract, does the entity disclose that fact	☐	☐	☐	
	IFRS 15.94	As a practical expedient, an entity may recognise the incremental costs of obtaining a contract as an expense when incurred if the amortisation period of the asset that the entity otherwise would have recognised is one year or less.				
		Service concession arrangements (IFRIC 12)				
533	SIC 29.6 SIC 29.6A SIC 29.7	The entity (as an Operator) may enter into an arrangement with another entity (the Grantor) to provide services that give the public access to major economic and social facilities. The entity considers all aspects of a service concession arrangement in determining the appropriate disclosures. If the entity is an Operator or a Grantor, does the entity				

	Disclosure made			Comments
	Yes	No	N/A	
disclose the following for each service concession arrangement or in aggregate 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 payment

534 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 a share-based payment arrangement in existence during the period by disclosing, as a minimum, the following:

a. A description of each type of share-based payment arrangement that existed at any time during the period 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	☐	☐	☐	
c. For share options exercised during the reporting period, the weighted average share price at the date of exercise, 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 following information. Where the range of exercise prices is wide, the outstanding options should				

		Disclosure made			Comments
		Yes	No	N/A	
		be 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 IFRS 2.45 above, 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.			
535	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:			
		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:			
	IFRS 2.6A	Please note that this fair value is measured in terms of IFRS 2 and not IFRS 13.			
		▪ 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	☐	☐	☐
		▪ Any other inputs to the model, including the method used and the assumptions made to incorporate the effects of expected early exercise	☐	☐	☐
		▪ How expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility	☐	☐	☐
		▪ Whether and how any other features of the option grant were incorporated into the measurement of fair value, such as market condition	☐	☐	☐
		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:	☐	☐	☐
		▪ If fair value was not measured on the basis of an observable market price, how it was determined	☐	☐	☐
		▪ Whether and how expected dividends were incorporated into the measurement of fair value	☐	☐	☐
		▪ Whether and how expected any other features of the equity instruments granted were incorporated into the measurement of fair value	☐	☐	☐

		Disclosure made			Comments
		Yes	No	N/A	
		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	☐	☐	
536	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)			
		☐	☐	☐	
537	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	☐	☐	
538	IFRS 2.50 IFRS 2.51	Does the entity disclose information that enables users of the financial statements to understand the effect of share-based payment transactions on the entity's profit or loss for the period and on its financial position, by disclosing at least the following:			
		a. The total expense recognised for the period (relating to share-based payment transactions in which the goods or services received do not qualify for recognition as assets and hence are recognised immediately as an expense), including separate disclosure of that portion of the total expense that arises from transactions accounted for as equity-settled share-based payment transactions	☐	☐	
		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)	☐	☐	
539	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, outlined above			
		☐	☐	☐	
540	IFRS 2.52	If the entity has classified any share-based payment transactions as equity-settled under IFRS 2.33F, does it disclose an estimate of the amount that it expects to transfer to the tax authority to settle the employee's tax obligation when it is necessary to inform users about the future cash flow effects associated with the share-based payment arrangement			
		☐	☐	☐	

Agriculture

General

541	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	☐	☐	☐	
542	IAS 41.41 IAS 41.42	Does the entity disclose a description of each group of biological assets, either in the form of a narrative or a quantified description	☐	☐	☐	
543	IAS 41.43	Does the entity elect to provide a quantified description of each group of biological assets, distinguishing between consumable and bearer biological assets or between mature	☐	☐	☐	

		Disclosure made			
		Yes	No	N/A	Comments
		and immature biological assets, and disclose the basis for making any such distinction			
	IAS 41.43	For example, an entity may disclose the carrying amounts of consumable biological assets and bearer biological assets by group. An entity may further divide those carrying amounts between mature and immature assets. These distinctions may provide information that may be helpful in assessing the timing of future cash flows. Consumable biological assets are those that are to be harvested as agricultural produce or sold as biological assets. Bearer biological assets are those other than consumable biological assets. Biological assets may be classified either as mature biological assets or immature biological assets. Mature biological assets are those that have attained harvestable specifications (for consumable biological assets) or are able to sustain regular harvests (for bearer biological assets).			
	IAS 41.44				
	IAS 41.45				
544	IAS 41.46	If not disclosed elsewhere in information published with the financial statements, does the entity describe: 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 ☐ ☐ ☐			
545	IFRS 13.5-7	Does the entity provide the fair value measurement disclosures required by IFRS 13 (refer to 'Fair value measurement' section) ☐ ☐ ☐			
546	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. Financial risk management strategies related to agricultural activity ☐ ☐ ☐			
547	IAS 41.50	Does the entity provide a reconciliation of changes in the carrying amount of biological assets between the beginning and the end of the current period that includes at least: 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 (or included in a disposal group that is 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 operation into the presentation currency of the reporting entity ☐ ☐ ☐ g. Other changes ☐ ☐ ☐			
548	IAS 41.53	Does the entity disclose the nature and amount of material items of income or expense that result from climatic, disease, or other natural risks ☐ ☐ ☐			

		Disclosure made			Comments
		Yes	No	N/A	
	IAS 41.53	Examples of such an event include an outbreak of a virulent disease, a flood, a severe drought or frost, and a plague of insects.			
549	IAS 41.51	Does the entity elect to disclose, by group or otherwise, the amount of change in fair value less costs to sell included in profit or loss due to physical changes and due to price changes			☐ ☐ ☐
	IAS 41.52	Biological transformation results in a number of types of physical change – growth, degeneration, production, and procreation, each of which is observable and measurable. Each of those physical changes has a direct relationship to future economic benefits. A change in fair value of a biological asset due to harvesting is also a physical change.			
Disclosure when fair value cannot be measured reliably					
	IAS 41.30	There is a presumption that fair value can be measured reliably for a biological asset. However, that presumption can be rebutted only on initial recognition for a biological asset for which quoted market prices are not available and for which alternative fair value measurements are determined to be clearly unreliable. In such a case, that biological asset must be measured at its cost less any accumulated depreciation and any accumulated impairment losses. Once the fair value of such a biological asset becomes reliably measurable, an entity shall measure it at its fair value less costs to sell. Once a non-current biological asset meets the criteria to be classified as held for sale (or is included in a disposal group that is classified as held for sale) in accordance with IFRS 5, it is presumed that fair value can be measured reliably.			
550	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. An explanation of 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	☐	☐	☐
551	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:			
		▪ 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 operation	☐	☐	☐

		Disclosure made			Comments
		Yes	No	N/A	
		into the presentation currency of the reporting entity			
		☐	☐	☐	
		☐	☐	☐	
		☐	☐	☐	
		☐	☐	☐	
IAS 41.55	These biological assets are disclosed separately from those measured at fair value.				
552	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	☐	☐	☐	
	Government grants related to agricultural activity				
553	IAS 41.57	Does the entity disclose the following information for government grants related to agricultural activity covered by IAS 41 <i>Agriculture</i> :			
	a. The nature and extent of government grants recognised in the financial statements	☐	☐	☐	
	b. Any unfulfilled conditions and other contingencies attaching to government grants	☐	☐	☐	
	c. Significant decreases expected in the level of government grants	☐	☐	☐	
	Extractive industries				
	Exploration and evaluation expenditure				
IFRS 6.1	The objective of IFRS 6 <i>Exploration for and Evaluation of Mineral Resources</i> is to specify the financial reporting for the exploration for and evaluation of mineral resources.				
554	IFRS 6.15	Does the entity classify exploration and evaluation assets as tangible or intangible according to the nature of the assets acquired and apply the classification consistently			
		☐	☐	☐	
555	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			
		☐	☐	☐	
556	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			
		☐	☐	☐	
557	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	☐	☐	☐	

			Disclosure made			Comments
			Yes	No	N/A	
		▪ Investing cash flows	☐	☐	☐	
558	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 or IAS 38 consistently with how the assets are classified	☐	☐	☐	

Insurance contracts

IFRS 17 *Insurance Contracts* was issued in May 2017. It applies to all types of insurance contracts, with limited exceptions. IFRS 17 is effective for annual periods beginning on or after 1 January 2023.

Transition to IFRS 17

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

			Disclosure made			
			Yes	No	N/A	Comments
	IFRS 17.C29	An entity that has applied IFRS 9 to annual periods before the initial application of IFRS 17:				
	IFRS 9.4.1.2(a) IFRS 9.4.1.2A (a)	a. May reassess whether an eligible financial asset meets the condition in IFRS 9.4.1.2(a) or IFRS 9.4.1.2A(a) A financial asset is eligible only if it is not held in respect of an activity that is unconnected with contracts within the scope of IFRS 17. Examples of financial assets that would not be eligible for reassessment are financial assets held in respect of banking activities or financial assets held in funds relating to investment contracts that are outside the scope of IFRS 17				
	IFRS 9.4.1.5	b. Must revoke its previous designation of a financial asset as measured at fair value through profit or loss if the condition in IFRS 9.4.1.5 is no longer met because of the application of IFRS 17				
		c. May designate a financial asset as measured at fair value through profit or loss if the condition in IFRS 9.4.1.5 is met				
	IFRS 9.5.7.5	d. May designate an investment in an equity instrument as at fair value through other comprehensive income applying IFRS 9.5.7.5				
		e. May revoke its previous designation of an investment in an equity instrument as at fair value through other comprehensive income applying IFRS 9.5.7.5				
559		If an insurer first applies IFRS 9 in the current period:				
		a. Have Questions 372 to 381 of the February 2019 Disclosure Checklist been completed for IFRS 9 transition disclosures	☐	☐	☐	
		b. If an insurer first applies IFRS 9 without restating comparative periods relating classification and measurement (including impairment):				
		▪ Have Questions 287 to 339 of the February 2018 Disclosure Checklist been completed for the comparative period(s)	☐	☐	☐	
	IFRS 9.7.2.26	▪ If an insurer applies the hedging requirements of IFRS 9 retrospectively (i.e., new accounting for costs of hedging in accordance with IFRS 9.7.2.26), have Questions 142 and 322 to 343 of this disclosure checklist been completed for comparative periods	☐	☐	☐	
560	IFRS 17.C27 IFRS 17.C25	If an entity presents unadjusted comparative information and disclosures for any earlier periods, does it:				
		a. Clearly identify the information that has not been adjusted	☐	☐	☐	
		b. Disclose that it has been prepared on a different basis	☐	☐	☐	
		c. Explain that basis	☐	☐	☐	
	IFRS 17.C26	An entity is not required to provide the disclosures specified in IFRS 17.93-132 for any period presented before the beginning of the annual reporting period immediately preceding the date of initial application.				
561	IFRS 17.C28	An entity need not disclose previously unpublished information about claims development that occurred earlier than five years before the end of the annual reporting period in which it first applies IFRS 17. However, if an entity does not disclose that information, does it disclose that fact	☐	☐	☐	
562	IFRS 17.C28E	If an entity applies paragraphs C28B-C28D, does it disclose qualitative information that enables users of financial statements to understand:				
		a. The extent to which the classification overlay has been applied (for example, whether it has been applied to all financial assets derecognised in the comparative period)	☐	☐	☐	

		Disclosure made			Comments
		Yes	No	N/A	
		b. Whether and to what extent the impairment requirements in Section 5.5 of IFRS 9 have been applied (see paragraph C28C)			
	IFRS 17.C28A	An entity that first applies IFRS 17 and IFRS 9 at the same time is permitted to apply paragraphs C28B-C28E (classification overlay) for the purpose of presenting comparative information about a financial asset if the comparative information for that financial asset has not been restated for IFRS 9. Comparative information for a financial asset will not be restated for IFRS 9 if either the entity chooses not to restate prior periods (see paragraph 7.2.15 of IFRS 9), or the entity restates prior periods, but the financial asset has been derecognised during those prior periods (see paragraph 7.2.1 of IFRS 9).			
563	IFRS 17.C32 IFRS 9.4.1.5	When an entity applies IFRS 17.C29 (see above), does it disclose in that annual reporting period for those financial assets by class: a. If paragraph C29(a) applies – its basis for determining eligible financial assets b. If any of paragraphs C29(a)-C29(e) apply: ▪ The measurement category and carrying amount of the affected financial assets determined immediately before the date of initial application of IFRS 17 ▪ The new measurement category and carrying amount of the affected financial assets determined after applying paragraph C29 c. If paragraph C29(b) applies – the carrying amount of financial assets in the statement of financial position that were previously designated as measured at fair value through profit or loss applying IFRS 9.4.1.5 that are no longer so designated			
564	IFRS 17.C33	When an entity applies IFRS 17.C29, does it disclose in that annual reporting period, qualitative information that would enable users of financial statements to understand: a. How it applied paragraph C29 to financial assets the classification of which has changed on initially applying IFRS 17			
	IFRS 9.4.1.5	b. The reasons for any designation or de-designation of financial assets as measured at fair value through profit or loss when applying IFRS 9.4.1.5			
	IFRS 9.4.1.2(a) IFRS 9.4.1.2A(a)	c. Why the entity came to any different conclusions in the new assessment applying IFRS 9.4.1.2(a) or IFRS 9.4.1.2A(a)			
565	IFRS 9.7.2.42	In the reporting period that includes the date of initial application of these amendments, does the entity disclose the following information as at the transition date for each class of financial assets and financial liabilities that was affected by the transition to IFRS 17: a. The previous classification, including the previous measurement category, when applicable, and carrying amount determined immediately before applying these amendments b. The new measurement category and carrying amount determined after applying these amendments c. The carrying amount of any financial liabilities in the statement of financial position that were previously designated as measured at fair value through profit or loss, but are no longer so designated d. The reasons for any designation or de-designation of financial liabilities as measured at fair value through profit or loss			

		Disclosure made			Comments
		Yes	No	N/A	
Transition amounts					
566	IFRS 17.114	To enable users of financial statements to identify the effect of groups of insurance contracts measured at the transition date applying either the modified retrospective approach (see IFRS 17.C6-C19A) or the fair value approach (see IFRS 17.C20-C24B) on the contractual service margin and insurance revenue in subsequent periods, does the entity disclose the reconciliation of the contractual service margin applying IFRS 17.101(c), and the amount of insurance revenue applying IFRS 17.103(a), separately for:			
		a. Insurance contracts that existed at the transition date to which the entity has applied the modified retrospective approach			
		☐	☐	☐	
		b. Insurance contracts that existed at the transition date to which the entity has applied the fair value approach			
		☐	☐	☐	
		c. All other insurance contracts			
		☐	☐	☐	
567	IFRS 17.115	For all periods in which disclosures are made applying IFRS 17.114(a) or 114(b), to enable users of financial statements to understand the nature and significance of the methods used and judgements applied in determining the transition amounts, does the entity- explain how it determined the measurement of insurance contracts at the transition date			
		☐	☐	☐	
568	IFRS 17.116	An entity that chooses to disaggregate insurance finance income or expenses between profit or loss and other comprehensive income applies IFRS 17.C18(b), C19(b), C24(b) and C24(c) to determine the cumulative difference between the insurance finance income or expenses that would have been recognised in profit or loss and the total insurance finance income or expenses at the transition date for the groups of insurance contracts to which the disaggregation applies. For all periods in which the amounts determined, when applying these paragraphs, exist, does the entity disclose a reconciliation from the opening to the closing balance of the cumulative amounts included in other comprehensive income for financial assets measured at fair value through other comprehensive income related to the groups of insurance contracts			
		☐	☐	☐	
	IFRS 17.116	The reconciliation mentioned above must include, for example, gains or losses recognised in other comprehensive income in the period and gains or losses previously recognised in other comprehensive income in previous periods reclassified in the period to profit or loss.			
Presentation: Statement of financial position					
569	IFRS 17.78	Does the entity present separately in the statement of financial position the carrying amount of portfolios of:			
		a. Insurance contracts issued that are assets			
		☐	☐	☐	
		b. Insurance contracts issued that are liabilities			
		☐	☐	☐	
		c. Reinsurance contracts held that are assets			
		☐	☐	☐	
		d. Reinsurance contracts held that are liabilities			
		☐	☐	☐	
	IFRS 17.79	An entity must include any assets for insurance acquisition cash flows recognised applying IFRS 17.28B in the carrying amount of the related portfolios of insurance contracts issued, and any assets or liabilities for cash flows related to portfolios of reinsurance contracts held (see IFRS 17.65(b)) in the carrying amount of the portfolios of reinsurance contracts held.			
Presentation: Statement(s) of financial performance					
570	IFRS 17.80	Applying IFRS 17.41-42, does the entity disaggregate the amounts recognised in the statement(s) of profit or loss and other comprehensive income (hereafter referred to as the statement(s) of financial performance in this section) into:			

		Disclosure made			Comments
		Yes	No	N/A	
		a. An insurance service result (see IFRS 17.83-86), comprising insurance revenue and insurance service expenses			
		☐	☐	☐	
		And			
		b. Insurance finance income or expenses (see IFRS 17.87-92)			
		☐	☐	☐	
	IFRS 17.81	An entity is not required to disaggregate the change in the risk adjustment for non-financial risk between the insurance service result and insurance finance income or expenses. If an entity does not make such a disaggregation, it shall include the entire change in the risk adjustment for non-financial risk as part of the insurance service result.			
571	IFRS 17.82	Does the entity present income or expenses from reinsurance contracts held separately from the expenses or income from insurance contracts issued			
		☐	☐	☐	
		Insurance service result			
572	IFRS 17.83	Does the entity present in profit or loss insurance revenue arising from the groups of insurance contracts issued			
		☐	☐	☐	
	IFRS 17.83	Insurance revenue must depict the provision of services arising from the group of insurance contracts at an amount that reflects the consideration to which the entity expects to be entitled in exchange for those services. IFRS 17.B120-B127 specify how an entity measures insurance revenue.			
573	IFRS 17.84	Does the entity present in profit or loss insurance service expenses arising from a group of insurance contracts issued, comprising incurred claims (excluding repayments of investment components), other incurred insurance service expenses and other amounts as described in IFRS 17.103(b)			
		☐	☐	☐	
574	IFRS 17.85	Insurance revenue and insurance service expenses presented in profit or loss must exclude any investment components. Does the entity avoid presenting premium information in profit or loss if that information is inconsistent with IFRS 17.83			
		☐	☐	☐	
575	IFRS 17.86	If an entity presents separately the amounts recovered from the reinsurer and an allocation of the premiums paid, does it:			
		a. Treat reinsurance cash flows that are contingent on claims on the underlying contracts as part of the claims that are expected to be reimbursed under the reinsurance contract held			
		☐	☐	☐	
		b. Treat amounts from the reinsurer that it expects to receive that are not contingent on claims of the underlying contracts (for example, some types of ceding commissions) as a reduction in the premiums to be paid to the reinsurer			
		☐	☐	☐	
		c. Treat amounts recognised relating to the recovery of losses applying IFRS 17.66(c)(i)-(ii) and 66A-66B as amounts recovered from the reinsurer			
		☐	☐	☐	
		d. Avoid presenting the allocation of premiums paid as a reduction in revenue			
		☐	☐	☐	
	IFRS 17.86	An entity may present the income or expenses from a group of reinsurance contracts held (see IFRS 17.60-70A), other than insurance finance income or expenses, as a single amount; or it may present separately the amounts recovered from the reinsurer and an allocation of the premiums paid that together give a net amount equal to that single amount.			
		Disclosure			
	IFRS 17.93	The objective of the disclosure requirements is for an entity to disclose information in the notes that, together with the information provided in the statement of financial position, statement(s) of financial performance and statement of cash flows, gives a basis for users of financial statements to assess the effect that contracts within the scope of IFRS 17 have on its financial position, financial performance and cash flows.			

			Disclosure made			Comments
			Yes	No	N/A	
576	IFRS 17.93	To achieve the disclosure objective described in IFRS 17.93, does the entity disclose qualitative and quantitative information about:				
		a. The amounts recognised in its financial statements for contracts within the scope of IFRS 17 (see IFRS 17.97-116)	☐	☐	☐	
		b. The significant judgements, and changes in those judgements, made when applying IFRS 17 (see IFRS 17.117-120)	☐	☐	☐	
		c. The nature and extent of the risks from contracts within the scope of IFRS 17 (see IFRS 17.121-132)	☐	☐	☐	
577	IFRS 17.94	An entity must consider the level of detail necessary to satisfy the disclosure objective and how much emphasis to place on each of the various requirements. If the disclosures provided, applying IFRS 17.97-132, are not enough to meet the objective in IFRS 17.93, does an entity disclose additional information necessary to meet that objective	☐	☐	☐	
	IFRS 17.95, 96	An entity must aggregate or disaggregate information so that useful information is not obscured either by the inclusion of a large amount of insignificant detail or by the aggregation of items that have different characteristics. IAS 1.29-31 set out requirements relating to materiality and aggregation (IFRS 18.41-43 set out requirements relating to aggregation and disaggregation, if the entity adopts IFRS 18 early) of information. Examples of aggregation bases that might be appropriate for information disclosed about insurance contracts include: a. Type of contract (for example, major product lines) b. Geographical area (for example, country or region) c. Reportable segment, as defined in IFRS 8 <i>Operating Segments</i>				
		Explanation of recognised amounts				
	IFRS 17.97	Of the disclosures required by IFRS 17.98-109A, only those in IFRS 17.98-100, 102-103, 105-105B and 109A apply to contracts to which the premium allocation approach has been applied.				
578	IFRS 17.97	If an entity uses the premium allocation approach, does it also disclose:				
		a. Which of the criteria in IFRS 17.53 and IFRS 17.69 it has satisfied	☐	☐	☐	
		b. Whether it makes an adjustment for the time value of money and the effect of financial risk applying IFRS 17.56, 57(b) and 59(b)	☐	☐	☐	
		c. The method it has chosen to recognise insurance acquisition cash flows applying IFRS 17.59(a)	☐	☐	☐	
579	IFRS 17.98	Does the entity disclose reconciliations that show how the net carrying amounts of contracts within the scope of IFRS 17 changed during the period because of cash flows and income and expenses recognised in the statement(s) of financial performance, separately for insurance contracts issued and reinsurance contracts held	☐	☐	☐	
	IFRS 17.98	An entity must adapt the requirements of IFRS 17.100-109 to reflect the features of reinsurance contracts held that differ from insurance contracts issued; for example, the generation of expenses or reduction in expenses rather than revenue.				
580	IFRS 17.99	An entity shall provide enough information in the reconciliations to enable users of financial statements to identify changes from cash flows and amounts that are recognised in the statement(s) of financial performance. To comply with this requirement, does it:				

		Disclosure made			Comments
		Yes	No	N/A	
		a. Disclose, in a table, the reconciliations set out in IFRS 17.100-105B			
		☐	☐	☐	
		b. For each reconciliation, present the net carrying amounts at the beginning and at the end of the period, disaggregated into a total for portfolios of contracts that are assets and a total for portfolios of contracts that are liabilities, that equal the amounts presented in the statement of financial position applying IFRS 17.78			
		☐	☐	☐	
581	IFRS 17.100	Does the entity disclose reconciliations from the opening to the closing balances separately for each of:			
		a. The net liabilities (or assets) for the remaining coverage component, excluding any loss component			
		☐	☐	☐	
		b. Any loss component (see IFRS 17.47-52 and 57-58)			
		☐	☐	☐	
		c. The liabilities for incurred claims			
		☐	☐	☐	
		d. For insurance contracts to which the premium allocation approach described in IFRS 17.53-59 or 69-70A has been applied, does the entity disclose reconciliations from the opening to the closing balances separately for each of:			
		▪ The estimates of the present value of the future cash flows			
		☐	☐	☐	
		▪ The risk adjustment for non-financial risk			
		☐	☐	☐	
582	IFRS 17.101	For insurance contracts other than those to which the premium allocation approach described in IFRS 17.53-59 or 69-70A has been applied, does the entity also disclose reconciliations from the opening to the closing balances separately for each of:			
		a. The estimates of the present value of the future cash flows			
		☐	☐	☐	
		b. The risk adjustment for non-financial risk			
		☐	☐	☐	
		c. The contractual service margin			
		☐	☐	☐	
	IFRS 17.102	The objective of the reconciliations in IFRS 17.100-101 is to provide different types of information about the insurance service result.			
583	IFRS 17.103	Does the entity separately disclose in the reconciliations required in IFRS 17.100 each of the following amounts related to services, if applicable:			
		a. Insurance revenue			
		☐	☐	☐	
		b. Insurance service expenses, showing separately:			
		▪ Incurred claims (excluding investment components) and other incurred insurance service expenses			
		☐	☐	☐	
		▪ Amortisation of insurance acquisition cash flows			
		☐	☐	☐	
		▪ Changes that relate to past service, i.e., changes in fulfilment cash flows relating to the liability for incurred claims			
		☐	☐	☐	
		▪ Changes that relate to future service, i.e., losses on onerous groups of contracts and reversals of such losses			
		☐	☐	☐	
		c. Investment components excluded from insurance revenue and insurance service expenses (combined with refunds of premiums unless refunds of premiums are presented as part of the cash flows in the period described in IFRS 17.105(a)(i))			
		☐	☐	☐	
584	IFRS 17.104	Does the entity separately disclose in the reconciliations required in IFRS 17.101 each of the following amounts related to insurance services, if applicable:			
		a. Changes that relate to future service, applying IFRS 17. B96-B118, showing separately:			

		Disclosure made			Comments
		Yes	No	N/A	
		Changes in estimates that adjust the contractual service margin			
		Changes in estimates that do not adjust the contractual service margin, i.e., losses on groups of onerous contracts and reversals of such losses			
		The effects of contracts initially recognised in the period			
		b. Changes that relate to current service include:			
		The amount of the contractual service margin recognised in profit or loss to reflect the transfer of services			
		The change in the risk adjustment for non-financial risk that does not relate to future service or past service			
		Experience adjustments (see IFRS 17.B97(c) and B113(a)), excluding amounts relating to the risk adjustment for non-financial risk included in the change in the risk adjustment for non-financial risk that does not relate to future service or past service			
		c. Changes that relate to past service, i.e., changes in fulfilment cash flows relating to incurred claims (see IFRS 17.B97(b) and B113(a))			
585	IFRS 17.105	To complete the reconciliations in IFRS 17.100-101, does the entity also disclose separately each of the following amounts not related to services provided in the period, if applicable:			
		a. Cash flows in the period, including:			
		Premiums received for insurance contracts issued (or paid for reinsurance contracts held)			
		Insurance acquisition cash flows			
		Incurred claims paid and other insurance service expenses paid for insurance contracts issued (or recovered under reinsurance contracts held), excluding insurance acquisition cash flows			
		b. The effect of changes in the risk of non-performance by the issuer of reinsurance contracts held			
		c. Insurance finance income or expenses			
		d. Any additional line items that may be necessary to understand the change in the net carrying amount of the insurance contracts			
586	IFRS 17.105A	Does an entity disclose a reconciliation from the opening to the closing balance of assets for insurance acquisition cash flows recognised applying IFRS 17.28B, and does the entity aggregate information for the reconciliation at a level that is consistent with that for the reconciliation of insurance contracts, applying IFRS 17.98			
587	IFRS 17.105B	Does an entity separately disclose in the reconciliation required by IFRS 17.105A any impairment losses and reversals of impairment losses recognised applying IFRS 17.28E-28F			
588	IFRS 17.106	For insurance contracts issued other than those to which the premium allocation approach described in IFRS 17.53-59 has been applied, does the entity disclose an analysis of the insurance revenue recognised in the period comprising:			
		a. The amounts relating to the changes in the liability for remaining coverage as specified in IFRS 17.B124, separately disclosing:			
		The insurance service expenses incurred during the period as specified in IFRS 17.B124(a)			

		Disclosure made			Comments
		Yes	No	N/A	
		▪ The change in the risk adjustment for non-financial risk, as specified in IFRS 17.B124(b) ▪ The amount of the contractual service margin recognised in profit or loss because of the transfer of services in the period, as specified in IFRS 17.B124(c) ▪ Other amounts, if any, for example, experience adjustments for premium receipts other than those that relate to future service as specified in IFRS 17.B124(d)			
		b. The allocation of the portion of the premiums that relate to the recovery of insurance acquisition cash flows (see IFRS 17.B125)			
589	IFRS 17.107	For insurance contracts other than those to which the premium allocation approach described in IFRS 17.53-59 or 69-70A has been applied, does the entity disclose the effect on the statement of financial position separately for insurance contracts issued and reinsurance contracts held that are initially recognised in the period, showing their effect at initial recognition on:			
		a. The estimates of the present value of future cash outflows, showing separately the amount of the insurance acquisition cash flows			
		b. The estimates of the present value of future cash inflows			
		c. The risk adjustment for non-financial risk			
		d. The contractual service margin			
590	IFRS 17.108	In the disclosures required by IFRS 17.107 above, does the entity separately disclose amounts resulting from:			
		a. Contracts acquired from other entities in transfers of insurance contracts or business combinations			
		b. Groups of contracts that are onerous			
591	IFRS 17.109	For insurance contracts other than those to which the premium allocation approach described in IFRS 17.53-59 or 69-70A has been applied, does the entity disclose when it expects to recognise the contractual service margin remaining at the end of the reporting period in profit or loss, separately for insurance contracts issued and reinsurance contracts held, quantitatively, in appropriate time bands			
592	IFRS 17.109A	Does an entity disclose quantitatively, in appropriate time bands, when it expects to derecognise an asset for insurance acquisition cash flows applying IFRS 17.28C			
Insurance finance income or expenses					
593	IFRS 17.110	Does the entity:			
		a. Disclose and explain the total amount of insurance finance income or expenses in the reporting period			
		b. Explain the relationship between insurance finance income or expenses and the investment return on its assets, to enable users of its financial statements to evaluate the sources of finance income or expenses recognised in profit or loss and other comprehensive income			
594	IFRS 17.111	For contracts with direct participation features, does the entity:			
		a. Describe the composition of the underlying items			
		b. Disclose their fair value			
595	IFRS 17.112	For contracts with direct participation features, if an entity chooses not to adjust the contractual service margin for some changes in the fulfilment cash flows, applying IFRS 17.B115, does it disclose the effect of that choice on the adjustment to the contractual service margin in the current period			

			Disclosure made			Comments
			Yes	No	N/A	
596	IFRS 17.113	For contracts with direct participation features, if an entity changes the basis of disaggregation of insurance finance income or expenses between profit or loss and other comprehensive income, applying IFRS 17.B135, does it disclose in the period when the change in approach occurred:				
		a. The reason why the entity was required to change the basis of disaggregation	☐	☐	☐	
		b. The amount of any adjustment for each financial statement line item affected	☐	☐	☐	
		c. The carrying amount of the group of insurance contracts to which the change applied at the date of the change	☐	☐	☐	
		Significant judgements in applying IFRS 17				
597	IFRS 17.117	Does the entity disclose the significant judgements and changes in judgements made in applying IFRS 17	☐	☐	☐	
598	IFRS 17.117	Specifically, does the entity disclose the inputs, assumptions and estimation techniques used, including:				
		a. The methods used to measure insurance contracts within the scope of IFRS 17 and the processes for estimating the inputs to those methods	☐	☐	☐	
		▪ Unless impracticable, does the entity also provide quantitative information about those inputs	☐	☐	☐	
		b. Any changes in the methods and processes for estimating inputs used to measure contracts, including:				
		▪ The reason for each change	☐	☐	☐	
		▪ The type of contracts affected	☐	☐	☐	
		c. To the extent not covered in IFRS 17.117(a) above, the approach used:				
		▪ To distinguish changes in estimates of future cash flows arising from the exercise of discretion from other changes in estimates of future cash flows for contracts without direct participation features (see IFRS 17.B98)	☐	☐	☐	
		▪ To determine the risk adjustment for non-financial risk, including whether changes in the risk adjustment for non-financial risk are disaggregated into an insurance service component and an insurance finance component	☐	☐	☐	
		▪ To determine discount rates	☐	☐	☐	
		▪ To determine investment components	☐	☐	☐	
		▪ To determine the relative weighting of the benefits provided by insurance coverage and investment-return service or by insurance coverage and investment-related service (see IFRS 17.B119-B119B)	☐	☐	☐	
599	IFRS 17.118	If an entity chooses to disaggregate insurance finance income or expenses into amounts presented in profit or loss and amounts presented in other comprehensive income, applying IFRS 17.88(b) or 89(b), does it disclose an explanation of the methods used to determine the insurance finance income or expenses recognised in profit or loss	☐	☐	☐	
600	IFRS 17.119	Does the entity disclose the confidence level used to determine the risk adjustment for non-financial risk	☐	☐	☐	
601	IFRS 17.119	If the entity uses a technique other than the confidence level technique for determining the risk adjustment for non-financial risk, does it disclose the technique used and the confidence level corresponding to the results of that technique	☐	☐	☐	

			Disclosure made			Comments
			Yes	No	N/A	
602	IFRS 17.120	Does the entity disclose the yield curve (or range of yield curves) used to discount cash flows that do not vary based on the returns on underlying items when applying IFRS 17.36	☐	☐	☐	
603	IFRS 17.120	When an entity provides the disclosure of the yield curve (or range of yield curves) in aggregate for a number of groups of insurance contracts, does it provide such disclosures in the form of weighted averages, or relatively narrow ranges	☐	☐	☐	
Nature and extent of risks that arise from contracts within the scope of IFRS 17						
604	IFRS 17.121	Does the entity disclose information that enables users of its financial statements to evaluate the nature, amount, timing and uncertainty of future cash flows that arise from contracts within the scope of IFRS 17	☐	☐	☐	
	IFRS 17.121	IFRS 17.122-132 contain requirements for disclosures that would normally be necessary to meet this requirement. These disclosures focus on the insurance and financial risks that arise from insurance contracts and how they have been managed. Financial risks typically include, but are not limited to, credit risk, liquidity risk and market risk.				
	IFRS 17.122					
605	IFRS 17.123	If the information disclosed about an entity's exposure to risk at the end of the reporting period is not representative of its exposure to risk during the period, does it disclose:				
		a. That fact	☐	☐	☐	
		b. The reason why the period-end exposure is not representative	☐	☐	☐	
		c. Further information that is representative of its risk exposure during the period	☐	☐	☐	
606	IFRS 17.124	For each type of risk arising from contracts within the scope of IFRS 17, does the entity disclose:				
		a. The exposures to risks and how they arise	☐	☐	☐	
		b. The entity's objectives, policies and processes for managing the risks and the methods used to measure the risks	☐	☐	☐	
		c. Any changes in (a) or (b) from the previous period	☐	☐	☐	
607	IFRS 17.125	For each type of risk arising from contracts within the scope of IFRS 17, does the entity disclose:				
		a. Summary quantitative information about its exposure to that risk at the end of the reporting period. This disclosure shall be based on the information provided internally to the entity's key management personnel	☐	☐	☐	
		b. The disclosures required by IFRS 17.127-132, to the extent they are not provided when applying IFRS 17.125(a) above	☐	☐	☐	
608	IFRS 17.126	Does the entity disclose information about the effect of the regulatory frameworks in which it operates, for example, minimum capital requirements or required interest-rate guarantees	☐	☐	☐	
609	IFRS 17.126	If an entity applies IFRS 17.20 in determining the groups of insurance contracts to which it applies the recognition and measurement requirements of IFRS 17, does it disclose that fact	☐	☐	☐	
All types of risk-concentrations of risk						
610	IFRS 17.127	Does the entity disclose information about concentrations of risk arising from contracts within the scope of IFRS 17, including:				
		a. A description of how the entity determines the concentrations	☐	☐	☐	

		Disclosure made			Comments
		Yes	No	N/A	
		b. A description of the shared characteristic that identifies each concentration (for example, the type of insured event, industry, geographical area, or currency)			
IFRS 17.127		Concentrations of financial risk might arise, for example, from interest-rate guarantees that come into effect at the same level for a large number of contracts. Concentrations of financial risk might also arise from concentrations of non-financial risk, for example, if an entity provides product liability protection to pharmaceutical companies and also holds investments in those companies.			
Insurance and market risks—sensitivity analysis					
611	IFRS 17.128	An entity shall disclose information about sensitivities to changes in risk variable arising from contracts within the scope of IFRS 17. To comply with this requirement, does it disclose:			
		a. A sensitivity analysis that shows how profit or loss and equity would have been affected by changes in risk variable that were reasonably possible at the end of the reporting period:			
		▪ For insurance risk—showing the effect for insurance contracts issued, before and after risk mitigation by reinsurance contracts held			
		☐	☐	☐	
		▪ For each type of market risk – in a way that explains the relationship between the sensitivities to changes in risk variable arising from insurance contracts and those arising from financial assets held by the entity			
		☐	☐	☐	
		b. The methods and assumptions used in preparing the sensitivity analysis			
		☐	☐	☐	
		c. Changes from the previous period:			
		▪ The methods and assumptions used in preparing the sensitivity analysis			
		☐	☐	☐	
		▪ The reasons for such changes			
		☐	☐	☐	
612	IFRS 17.129	If an entity prepares a sensitivity analysis that shows how amounts different from those specified in IFRS 17.128(a) are affected by changes in risk variable and uses that sensitivity analysis to manage risks arising from contracts within the scope of IFRS 17, in place of the analysis specified in IFRS 17.128(a), does it also disclose:			
		a. An explanation of both the method used in preparing such a sensitivity analysis and the main parameters and assumptions underlying the information provided			
		☐	☐	☐	
		b. An explanation of the objective of the method used and any limitations that may result in the information provided			
		☐	☐	☐	
Insurance risk – claims development					
613	IFRS 17.130	Does the entity disclose actual claims compared with previous estimates of the undiscounted amount of the claims (i.e., claims development)			
		☐	☐	☐	
614	IFRS 17.130	Does the entity reconcile the disclosure about claims development with the aggregate carrying amount of the groups of insurance contracts, which the entity discloses applying IFRS 17.100(c)			
		☐	☐	☐	
IFRS 17.130		The disclosure about claims development shall start with the period when the earliest material claim(s) arose and for which there is still uncertainty about the amount and timing of the claims payments at the end of the reporting period, but the disclosure is not required to start more than 10 years before the end of the reporting period. The entity is not required to disclose information about the development of claims for			

		Disclosure made			Comments
		Yes	No	N/A	
		which uncertainty about the amount and timing of the claims payments is typically resolved within one year.			
Credit risk—other information					
615	IFRS 17.131	For credit risk that arises from contracts within the scope of IFRS 17, does the entity disclose:			
	a.	The amount that best represents its maximum exposure to credit risk at the end of the reporting period, separately for insurance contracts issued and reinsurance contracts held			☐ ☐ ☐
	b.	Information about the credit quality of reinsurance contracts held that are assets			☐ ☐ ☐
Liquidity risk – other information					
616	IFRS 17.132	For liquidity risk arising from contracts within the scope of IFRS 17, does the entity disclose:			
	a.	A description of how it manages the liquidity risk			☐ ☐ ☐
	b.	Separate maturity analyses for portfolios of insurance contracts issued that are liabilities and portfolios of reinsurance contracts held that are liabilities that show, as a minimum, net cash flows of the portfolios for each of the first five years after the reporting date and, in aggregate, beyond the first five years			☐ ☐ ☐
	An entity is not required to include in these analyses liabilities for remaining coverage measured applying IFRS 17.55-59 and 69-70A. The analyses may take the form of:				
	a.	An analysis, by estimated timing, of the remaining contractual undiscounted net cash flows			
	Or				
	b.	An analysis, by estimated timing, of the estimates of the present value of the future cash flows			
	c.	The amounts that are payable on demand, explaining the relationship between such amounts and the carrying amount of the related portfolios of contracts, if not disclosed applying IFRS 17.132(b)			☐ ☐ ☐
Rate-regulated activities (IFRS 14)					
	The scope of IFRS 14 is limited to first-time adopters that conduct rate-regulated activities and recognise regulatory deferral account balances in their financial statements in accordance with their previous GAAP, as defined in IFRS 1 First-time Adoption of International Financial Reporting Standards (i.e., the accounting basis used by a first-time adopter immediately before adopting IFRS). An entity which recognised regulatory deferral account balances by electing to apply IFRS 14 must apply IFRS 14 in its financial statements for subsequent periods. If the entity adopts IFRS 20 early, it must comply with the requirements in Questions 778 to 801 and does not apply the requirements in Questions 617 to 641.				
Presentation					
617	IFRS 14.20	Does the entity present separate line items in the statement of financial position for			
	a.	The total of all regulatory deferral account debit balances			☐ ☐ ☐
	b.	The total of all regulatory deferral account credit balances			☐ ☐ ☐
	IFRS 14.21	When an entity presents current and non-current assets, and current and non-current liabilities, as separate classifications in its statement of financial position, it shall not classify the totals of regulatory deferral account balances as current or non-current. Instead, the separate line items required by IFRS 14.20 shall be distinguished from the assets and liabilities that are presented in accordance with other standards by the use of sub-totals, which are drawn before the regulatory deferral account balances are presented.			

			Disclosure made			Comments
			Yes	No	N/A	
618	IFRS 14.22	Does the entity present, in the other comprehensive income section of the statement of profit or loss and other comprehensive income, the net movement in all regulatory deferral account balances for the reporting period that relate to items recognised in other comprehensive income	☐	☐	☐	
619	IFRS 14.22	Does the entity use separate line items for the net movement, in accordance with other standards				
		a. Related to the items that will not be reclassified subsequently to profit or loss	☐	☐	☐	
		b. Related to the items that will be reclassified subsequently to profit or loss when specific conditions are met	☐	☐	☐	
620	IFRS 14.23	Does the entity present a separate line item in the profit or loss section of the statement of profit or loss and other comprehensive income, or in the separate statement of profit or loss, for the remaining net movement in all regulatory deferral account balances for the reporting period, excluding movements that are not reflected in profit or loss, such as amounts acquired	☐	☐	☐	
	IFRS 14.23	This separate line item above shall be distinguished from the income and expenses that are presented in accordance with other standards by the use of a sub-total, which is drawn before the net movement in regulatory deferral account balances.				
621	IFRS 14.24	When an entity recognises a deferred tax asset or a deferred tax liability as a result of recognising regulatory deferral account balances, does the entity present the resulting deferred tax asset (liability) and the related movement in that deferred tax asset (liability) with the related regulatory deferral account balances and movements in those balances, instead of within the total presented in accordance with IAS 12 for deferred tax assets (liabilities) and the tax expense (income) (see IFRS 14.B9-B12)	☐	☐	☐	
622	IFRS 14.B11	Instead of applying IAS 12, does the entity present the deferred tax asset (liability) that arises as a result of recognising regulatory deferral account balances either:				
		a. With the line items that are presented for the regulatory deferral account debit balances and credit balances	☐	☐	☐	
		Or				
		b. As a separate line item alongside the related regulatory deferral account debit balances and credit balances	☐	☐	☐	
623	IFRS 14.B12	Instead of applying IAS 12, does the entity present the movement in the deferred tax asset (liability) that arises as a result of recognising regulatory deferral account balances either:				
		a. With the line items that are presented in the statement(s) of profit or loss and other comprehensive income for the movements in regulatory deferral account balances	☐	☐	☐	
		Or				
		b. As a separate line item alongside the related line items that are presented in the statement(s) of profit or loss and other comprehensive income for the movements in regulatory deferral account balances	☐	☐	☐	
624	IFRS 14.25	When an entity presents a discontinued operation or a disposal group in accordance with IFRS 5, does the entity present any related regulatory deferral account balances and the net movement in those balances, as applicable, with the regulatory deferral account balances and movements in those balances, instead of within the disposal groups or discontinued operations (see IFRS 14.B19-B22)	☐	☐	☐	
625	IFRS 14.B20	Instead of applying IFRS 5.33, does the entity present the movement in regulatory deferral account balances that arose from the rate-regulated activities of the discontinued operation either				

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

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

			Disclosure made			Comments
			Yes	No	N/A	
		effects of changes in foreign exchange rates or discount rates				
		b. The rate of return or discount rate (including a zero rate or a range of rates, when applicable) used to reflect the time value of money that is applicable to each class of regulatory deferral account balance	☐	☐	☐	
		c. The remaining periods over which the entity expects to recover (or amortise) the carrying amount of each class of regulatory deferral account debit balance or to reverse each class of regulatory deferral account credit balance	☐	☐	☐	
635	IFRS 14.34	When rate regulation affects the amount and timing of an entity's income tax expense (income), does the entity disclose the impact of the rate regulation on the amounts of current and deferred tax recognised	☐	☐	☐	
636	IFRS 14.34	Does the entity separately disclose any regulatory deferral account balance that relates to taxation and the related movement in that balance	☐	☐	☐	
637	IFRS 14.35	When an entity provides disclosures in accordance with IFRS 12 <i>Disclosure of Interests in Other Entities</i> for an interest in a subsidiary, associate or joint venture that has rate-regulated activities and for which regulatory deferral account balances are recognised in accordance with this standard, does the entity disclose				
		a. The amounts that are included for the regulatory deferral account debit and credit balances	☐	☐	☐	
		b. The net movement in those balances for the interests disclosed (see IFRS 14.B25-B28)	☐	☐	☐	
638	IFRS 14.B25	Does the entity that recognises regulatory deferral account balances in accordance with IFRS 14 disclose the net movement in regulatory deferral account balances that is included within the amounts that are required to be disclosed by IFRS 12.12(e)	☐	☐	☐	
639	IFRS 14.B27	In addition to the information specified in IFRS 12.12, 21, B10, B12-B13 and B16, does the entity that recognises regulatory deferral account balances in accordance with IFRS 14 also disclose:				
		a. The total regulatory deferral account debit balance	☐	☐	☐	
		b. The total regulatory deferral account credit balance	☐	☐	☐	
		c. The net movements in the balances above, split between amounts recognised in profit or loss and amounts recognised in other comprehensive income, for each entity for which the IFRS 12 disclosures are required	☐	☐	☐	
640	IFRS 14.B28	In addition to the information required by IFRS 12.19 (listed in the section <i>Disclosure of Interests in Other Entities</i>), does the entity that elects to apply IFRS 14 disclose the portion of that gain or loss that is attributable to derecognising regulatory deferral account balances in the former subsidiary at the date when control is lost	☐	☐	☐	
641	IFRS 14.36	When an entity concludes that a regulatory deferral account balance is no longer fully recoverable or reversible, does the entity disclose				
		a. That fact	☐	☐	☐	
		b. The reason why it is not recoverable or reversible and the amount by which the regulatory deferral account balance has been reduced	☐	☐	☐	

		Disclosure made			
		Yes	No	N/A	Comments
Financial statements of retirement benefit plans					
IAS 26.1	The disclosures in this section only apply to the financial statements of retirement benefits plans and reports containing such financial statements. The term 'report' refers to published information that may include the financial statements of the retirement benefit plan.				
Defined contribution plans					
642	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		☐	☐	☐	
▪ 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 description of the funding policy		☐	☐	☐	
d. A summary of material accounting policy information		☐	☐	☐	
e. A description of the plan and the effect of any changes in the plan during the period		☐	☐	☐	
643	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, classified as appropriate		☐	☐	☐	
d. The type of plan - defined contribution		☐	☐	☐	
e. A note as to whether participants contribute to the plan		☐	☐	☐	

		Disclosure made			Comments	
		Yes	No	N/A		
		f. A description of the retirement benefits promised to participants	☐	☐	☐	
		g. A description of any plan termination terms	☐	☐	☐	
		h. Changes in items a.-g. during the period covered by the report	☐	☐	☐	
644	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	☐	☐	☐	
645	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 description of the investment policies	☐	☐	☐	
		Defined benefit plans				
	IAS 26.28	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 be accompanied by 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 be accompanied by a report from an actuary supporting the actuarial present value of promised retirement benefits				
		And				
		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				
646	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	☐	☐	☐	

		Disclosure made			Comments
		Yes	No	N/A	
647	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, classified as appropriate
					d. The type of plan – defined benefit
					e. A note as to whether participants contribute to the plan
					f. A description of the retirement benefits promised to participants
					g. A description of any plan termination terms
					h. Changes in items a.–g. during the period covered by the report
648	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
649	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
650	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
651	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
652	IAS 26.17				Do the financial statements of a defined benefit plan contain:
					a. A statement that shows:

		Disclosure made			Comments
		Yes	No	N/A	
		▪ 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			
		▪ A reference to this information in an accompanying actuarial report			
653	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			
654	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. 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. Actuarial information either as part of the statements or by way of a separate report			
		d. A description of the investment policies			

New pronouncements

655		If the entity applies accounting pronouncements that were issued after the cut-off date of this checklist (i.e., 31 August 2026), does the entity make all disclosures required by those pronouncements	☐	☐	☐	
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General (IFRS 18)

IFRS 18, which was published in April 2024, replaces IAS 1 and applies for annual periods beginning on or after 1 January 2027. Entities that early adopt IFRS 18 must comply with the requirements in this section.

Identification and components of financial statements

	IFRS 18.15-18	An entity presents material information in the primary financial statements and discloses material information in the notes. Both the primary financial statements and the notes play a role in achieving objective of financial statements. An entity needs to understand each role and provide material information in its primary financial statements and notes.			
656	IFRS 18.25	Are the financial statements identified clearly and distinguished from other information in the same published document	☐	☐	☐
657	IFRS 18.10	Does the entity present a complete set of financial statements which comprises:			
		a. A statement (or statements) of financial performance for the reporting period	☐	☐	☐

		Disclosure made			Comments	
		Yes	No	N/A		
		b. A statement of financial position as at the end of the reporting period	☐	☐	☐	
		c. A statement of changes in equity for the reporting period	☐	☐	☐	
		d. A statement of cash flows for the reporting period	☐	☐	☐	
		e. Notes for the reporting period	☐	☐	☐	
		f. Comparative information in respect of the preceding period as specified in IFRS 18.31-32	☐	☐	☐	
		g. A statement of financial position as at the beginning of the preceding period if required by IFRS 18.37	☐	☐	☐	
IFRS 18.12		An entity must present its statement(s) of financial performance as either: a. A single statement of profit or loss and other comprehensive income, with profit or loss and other comprehensive income presented in two sections. If this option is chosen, an entity must present the profit or loss section first, followed directly by the other comprehensive income section Or b. A statement of profit or loss and a separate statement presenting comprehensive income that shall begin with profit or loss. If this option is chosen, the statement of profit or loss must immediately precede the statement presenting comprehensive income.				
658	IFRS 18.27	Does the entity clearly identify each primary financial statement and the notes	☐	☐	☐	
659	IFRS 18.27	Does the entity disclose prominently, and repeat when necessary for the information provided to be understandable:				
		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 are of an individual entity or a group of entities	☐	☐	☐	
		c. The date of the end of the reporting period or the period covered by the financial statements	☐	☐	☐	
IAS 21.8		d. The presentation currency, as defined in IAS 21 <i>The Effects of Changes in Foreign Exchange Rates</i>	☐	☐	☐	
IFRS 18.B11		e. The level of rounding used for the amounts in the financial statements	☐	☐	☐	
Corporate information						
660	IFRS 18.116	If not disclosed elsewhere in information published with the financial statements, does the entity disclose in the notes the following:				
		a. The domicile and legal form of the entity, its country of incorporation and the address of its registered office (or principal place of business, if different from the registered office)	☐	☐	☐	
		b. A description of the nature of the entity's operations and its principal activities	☐	☐	☐	
		c. The name of the parent and the ultimate parent of the group	☐	☐	☐	
		d. If it is a limited-life entity, information regarding the length of its life	☐	☐	☐	
Compliance with IFRS accounting standards						

			Disclosure made			Comments
			Yes	No	N/A	
661	IAS 8.6A IAS 8.6C IFRS 18.113	Does the entity provide additional disclosures when compliance with the requirements in IFRS accounting standards 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 5.5B	For instance, additional disclosures about non-current assets (or disposal groups) classified as held for sale or discontinued operations (beyond those required specifically by IFRS 5 <i>Non-current Assets Held for Sale and Discontinued Operations</i> or IFRS accounting standards may be necessary to comply with this requirement.				
662	IAS 8.6B	Does the entity disclose an explicit and unreserved statement of compliance with IFRS accounting standards	☐	☐	☐	
	IAS 8.6B	The entity does not describe financial statements as complying with IFRS accounting standards unless they comply with all the requirements of IFRS accounting standards. In some jurisdictions, additional disclosure requirements apply, which, as long as they do not conflict with IFRS accounting standards, would not disqualify a statement of compliance with IFRS accounting standards. Similarly, in certain jurisdictions, the applicable standards may be the same as under IFRS accounting standards, but may be the subject of a regulatory approval or endorsement mechanism before they become effective. Entities in these jurisdictions may only refer to compliance with IFRS accounting standards as issued by the IASB if the applicable version of IFRS accounting standards endorsed and complied with is consistent with IFRS. This is, for instance, the case in the EU, where entities comply with "IFRS Accounting Standards as endorsed by the EU" and not "IFRS Accounting Standards (as issued by the IASB)".				
663	IAS 8.6E IAS 8.6F	In the extremely rare circumstances in which management concludes that compliance with a requirement in an IFRS accounting standard would be so misleading that it would conflict with the objective of financial statements set out in the <i>Conceptual Framework</i> , and departs from that requirement (if the relevant regulatory framework requires or otherwise does not prohibit such a departure), does the entity disclose: a. That management concluded that the financial statements present fairly the entity's financial position, financial performance and cash flows b. That it has complied with applicable IFRS accounting standards, except that it departed from a particular requirement to achieve a fair presentation c. The title of the IFRS accounting standard from which the entity has departed d. The nature of the departure e. The treatment that the IFRS accounting standard 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 <i>Conceptual Framework</i> g. The treatment adopted h. For each period presented, the financial effect of the departure on each item in the financial statements that would have been reported in complying with the requirement	☐	☐	☐	
664	IAS 8.6G IAS 8.6F	If the entity departed from a requirement of an IFRS accounting standard in a prior period, and the departure	☐	☐	☐	

		Disclosure made			Comments	
		Yes	No	N/A		
		affects the amounts recognised in the financial statements for the current reporting period, does the entity disclose:				
		a. The title of the IFRS accounting standard from which the entity has departed	☐	☐	☐	
		b. The nature of the departure	☐	☐	☐	
		c. The treatment that the IFRS accounting standard 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 <i>Conceptual Framework</i>	☐	☐	☐	
		e. The treatment adopted	☐	☐	☐	
		f. For each period presented, the financial effect of the departure on each item in the financial statements that would have been reported in complying with the requirement	☐	☐	☐	
665	IAS 8.6f	In the extremely rare circumstances in which management concludes that compliance with a requirement in an IFRS accounting standard would be so misleading that it would conflict with the objective of financial statements set out in the <i>Conceptual Framework</i> , but the relevant regulatory framework prohibits departure from the requirement, does the entity, to the maximum extent possible, reduce the perceived misleading aspects of compliance by disclosing all of the following:				
		a. The title of the IFRS accounting standard in question	☐	☐	☐	
		b. The nature of the requirement	☐	☐	☐	
		c. The reason why management has concluded that complying with that requirement is so misleading in the circumstances that it conflicts with the objective of financial statements set out in the <i>Conceptual Framework</i>	☐	☐	☐	
		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 8.6K IAS 10.14	The entity does not prepare its financial statements on a going concern basis if management determines after the reporting period (or earlier) either that it intends to liquidate the entity or to cease trading, or that it has no realistic alternative but to do so.				
666	IAS 8.6K	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	☐	☐	☐	
667	IAS 8.6K	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				
668	IFRS 18.28	If the end of the entity's reporting period changes and the annual financial statements are provided 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 a longer or shorter period	☐	☐	☐	

		Disclosure made			Comments
		Yes	No	N/A	
		c. The fact that amounts included in the financial statements are not entirely comparable			
		☐	☐	☐	
		Comparative information			
669	IFRS 18.31	Does the entity provide comparative information for the preceding reporting period for all amounts reported in the current period's financial statements, except when an IFRS accounting standard permits or requires otherwise			
		☐	☐	☐	
670	IFRS 18.31 IFRS 18.B13	Does the entity include comparative information for narrative and descriptive information, if it is necessary for an understanding of the current reporting period's financial statements			
		☐	☐	☐	
671	IFRS 18.33	If an entity changes the presentation, disclosure or classification of items in its financial statements, it must reclassify comparative amounts (unless reclassification is impracticable), does the entity disclose (including as at the beginning of the preceding period):			
		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			
		☐	☐	☐	
672	IFRS 18.34	If it is impracticable for the entity to reclassify comparative amounts, 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 had been reclassified			
		☐	☐	☐	
673	IFRS 18.32 IFRS 18.B14- B15	Does the entity present a current reporting period and preceding period in each of its primary financial statements and in the notes			
		☐	☐	☐	
	IFRS 18.B13	In some cases, narrative information provided in the financial statements for the preceding reporting period(s) continues to be relevant in the current period			
674	IFRS 18.B14	When an entity voluntarily presents comparative information in addition to the minimum comparative financial statements required by IFRS accounting standards, does the entity present related note information for those additional statements			
		☐	☐	☐	
	IFRS 18.B14	An entity may provide comparative information in addition to the comparative information required by IFRS accounting standards, as long as that information is prepared in accordance with IFRS accounting standards. This additional comparative information may consist of one or more of the primary financial statements referred to in IFRS 18.10, but need not comprise a complete set of financial statements. When this is the case, the entity must disclose it in the notes information for those additional primary financial statements.			
	IFRS 18.B15	For example, an entity may present a third statement (or statements) of financial performance (thereby presenting the current reporting period, the preceding period and one additional comparative period). However, the entity is not required to present a third statement of financial position, a third statement of cash flows or a third statement of changes in equity (that is, an additional primary financial statement comparative). The entity is required to disclose in the notes the comparative information related to that additional statement(s) of financial performance			
675	IFRS 18.38	In the circumstances described in IFRS 18.37, does the entity present three statements of financial position as at:			

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		Disclosure made			Comments	
		Yes	No	N/A		
performance and financial position and the principal uncertainties it faces						
Aggregation and disaggregation (IFRS 18)						
Principles of aggregation and disaggregation						
IFRS 18.41	An item is an asset, liability, equity instrument or reserve, income, expense or cash flow or any aggregation or disaggregation of such assets, liabilities, equity, income, expenses or cash flows. A line item is an item that is presented separately in the primary financial statements. Other material information about items is disclosed in the notes.					
681	IFRS 18.41 IFRS 18.B16-B23	Unless doing so would override specific aggregation or disaggregation requirements in IFRS accounting standards, does the entity:				
	a. Classify and aggregate assets, liabilities, equity, income, expenses or cash flows into items based on shared characteristics	☐	☐	☐		
	b. Disaggregate items based on characteristics that are not shared	☐	☐	☐		
IFRS 18.16	c. Aggregate or disaggregate items to present line items in the primary financial statements that fulfil the role of the primary financial statements in providing useful structured summaries	☐	☐	☐		
IFRS 18.17	d. Aggregate or disaggregate items to disclose information in the notes that fulfils the role of the notes in providing material information	☐	☐	☐		
IFRS 18.B3	e. Ensure that aggregation and disaggregation in the financial statements do not obscure material information	☐	☐	☐		
682	IFRS 18.42	Does the entity disaggregate items under IFRS 18.41 whenever the resulting information is material				
683	IFRS 18.42 IFRS 18.B79 IFRS 18.B111	If, applying IFRS 18.41(c), the entity does not present material information in the primary financial statements, does it disclose the information in the notes				
684	IFRS 18.43 IFRS 18.B24 IFRS 18.B25 IFRS 18.B26	Does the entity label and describe items presented in the primary financial statements (that is, totals, subtotals and line items) or items disclosed in the notes in a way that faithfully represents the characteristics of the item				
685	IFRS 18.43	To faithfully represent an item, does the entity provide all descriptions and explanations necessary for a user of financial statements to understand the item				
Offsetting						
686	IFRS 18.44-45	An entity must not offset assets and liabilities or income and expenses, unless required or permitted by an IFRS accounting standard. Does the entity separately report both assets and liabilities, and income and expenses				

Statement of profit or loss (IFRS 18)

IFRS 18, which was published in April 2024, replaces IAS 1 and applies for annual periods beginning on or after 1 January 2027. Entities that early adopt IFRS 18 must comply with the requirements in this section.

			Disclosure made			Comments
			Yes	No	N/A	
687	IFRS 18.42	Does the entity disaggregate items under IFRS 18.41 whenever the resulting information is material	☐	☐	☐	
688	IFRS 18.42 IFRS 18.B79 IFRS 18.B111	If, applying IFRS 18.41(c), the entity does not present material information in the primary financial statements, does it disclose the information in the notes	☐	☐	☐	
689	IFRS 18.46	Does the entity include all items of income and expense in a reporting period in the statement of profit or loss (unless an IFRS accounting standard requires or permits otherwise)	☐	☐	☐	
	IFRS 18.47	An entity shall classify income and expenses included in the statement of profit or loss in one of five categories a. The operating category b. The investing category c. The financing category d. The income taxes category e. The discontinued operations category				

Entities with specified main business activities

	IFRS 18.49	To classify income and expenses in the operating, investing and financing categories, an entity must assess whether it has a specified main business activity—that is a main business activity of: a. Investing in particular types of assets, referred to hereafter as investing in assets b. Providing financing to customers				
690	IFRS 18.51(a)	If the entity invests in assets as a main business activity, does the entity disclose that fact	☐	☐	☐	
691	IFRS 18.51(b)	If the entity provides financing to customers as a main business activity, does the entity disclose that fact	☐	☐	☐	
692	IFRS 18.51(c)	If the entity identifies a different outcome from its assessment of whether it invests in assets or provides financing to customers as a main business activity, does it disclose: a. The fact the outcome of the assessment has changed and the date of the change	☐	☐	☐	
	IFRS 18.51(c)(ii)	b. The amount and classification of items of income and expense before and after the date of the change in the outcome of the assessment in the current period	☐	☐	☐	
	IFRS 18.51(c)(ii)	c. The amount and classification in the prior period for the items for which the classification has changed because of the changed outcome of the assessment	☐	☐	☐	
	IFRS 18.51(c)(ii)	d. If the entity does not disclose the information specified in (c) above because it is impracticable to do so, the fact that the entity did not disclose that information	☐	☐	☐	
693	IFRS 18.B41	Does the entity classify and present income and expenses applying the change in the outcome of the assessment prospectively from the date of the change and not reclassify amounts presented before the date of the change	☐	☐	☐	
	IFRS 18.B41	An entity must assess whether investing in assets or providing financing to customers is a main business activity based on the facts at the time, so a change in the outcome of the assessment does not change the outcome of the previous assessments.				

The operating category

694	IFRS 18.52	Does the entity classify in the operating category all income and expenses included in the statement of profit or loss that are not classified in the investing category, financing category, income taxes category, or discontinued operations category	☐	☐	☐	
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The investing category

		Disclosure made			
		Yes	No	N/A	Comments
IFRS 18.40	To classify income and expenses in the operating, investing and financing categories, an entity must assess whether it has a specified main business activity – that is, a main business activity of (see IFRS 18.B30-B41): a. Investing in particular types of assets, referred to hereafter as investing in assets (see IFRS 18.53); or b. Providing financing to customers.				
IFRS 18.54					
	The income and expenses from the assets identified in IFRS 18.53 that an entity must classify in the investing category comprise the amounts included in the statement of profit or loss for: a. The income generated by the assets; b. The income and expenses that arise from the initial and subsequent measurement of the assets, including on derecognition of the assets; and c. The incremental expenses directly attributable to the acquisition and disposal of the assets – for example, transaction costs and costs to sell the assets.				
695	IFRS 18.53	Does the entity, <i>which does not have a specified main business activity</i>, classify in the investing category income and expenses specified in IFRS 18.54 from: a. Investments in associates, joint ventures and unconsolidated subsidiaries (see IFRS 18.B43-B44) b. Cash and cash equivalents c. Other assets if they generate a return individually and largely independently of the entity's other resources (see IFRS 18.B45-B49)			
		☐	☐	☐	
		☐	☐	☐	
		☐	☐	☐	
696	IFRS 18.55	If the entity <i>as a main business activity invests in associates, joint ventures and unconsolidated subsidiaries</i> (see IFRS 18.B38), does it classify the income and expenses (specified in IFRS 18.54) related to those associates, joint ventures and unconsolidated subsidiaries: a. In the investing category if the assets are accounted for applying the equity method (see IFRS 18.B43(a) and B44(a)) b. In the operating category if the assets are not accounted for applying the equity method (see IFRS 18.B43(b)-(c) and B44(b)-(c))			
		☐	☐	☐	
		☐	☐	☐	
697	IFRS 18.56(a)	If the entity <i>as a main business activity invests in financial assets that generate a return individually and largely independently of the entity's other resources</i>, does it classify the income and expenses (specified in IFRS 18.54) related to cash and cash equivalents in the operating category			
		☐	☐	☐	
698	IFRS 18.56(b)	If the entity <i>as a main business activity provides financing to customers and does not meet the criteria in IFRS 18.56(a)</i>, does it classify: a. The income and expenses (specified in IFRS 18.54) from cash and cash equivalents that relate to providing financing to customers in the operating category b. The income and expenses from cash and cash equivalents that <i>do not</i> relate to providing financing to customers – by applying an accounting policy choice to classify the income and expenses (specified in IFRS 18.54) in the operating category or the investing category			
		☐	☐	☐	
		☐	☐	☐	
IFRS 18.56(b)(ii)	The choice of accounting policy must be consistent with that made by the entity for the purpose of the related accounting policy for income and expenses from liabilities in IFRS 18.65(a)(ii).				
IFRS 18.57	c. If the entity cannot distinguish between the cash and cash equivalents related to and not related to providing financing to customers, income and expenses (specified				
		☐	☐	☐	

		Disclosure made			Comments
		Yes	No	N/A	
		in IFRS 18.54) from all cash and cash equivalents in the operating category			
	IFRS 18.57	If an entity applying IFRS 18.56(b) cannot distinguish between the cash and cash equivalents described in IFRS 18.56(b)(i) and 56(b)(ii), it must apply the accounting policy choice in IFRS 18.56(b)(ii) to classify income and expenses from all cash and cash equivalents in the operating category.			
699	IFRS 18.58	If the entity <i>as a main business activity invests in other assets that generate a return individually and largely independently of the entity's other resources</i> (see IFRS 18.40), does it classify the income and expenses (specified in IFRS 18.54) related to those other assets in the operating category			
		☐	☐	☐	
The financing category					
	IFRS 18.59	To determine what income and expenses to classify in the financing category, an entity must distinguish between:			
		a. Liabilities that arise from transactions that involve only the raising of finance (see IFRS 18.B50-B51); and			
		b. Liabilities other than those described in (a), that is, liabilities that arise from transactions that do not involve only the raising of finance (see IFRS 18.B53).			
	IFRS 18.63-66	The requirements in IFRS 18.60-61 do not apply to:			
		a. Gains and losses on derivatives and designated hedging instruments			
		b. Income and expenses from issued investment contracts with participation features recognised applying IFRS 9			
		c. Insurance finance income and expenses included in the statement of profit or loss applying IFRS 17			
		d. Entities that provide financing to customers as a main business activity			
		e. Situations in which an entity cannot determine whether or not liabilities arise from transactions that involve only the raising of finance			
700	IFRS 18.60	For the liabilities that arise from transactions that involve only the raising of finance (see IFRS 18.59(a)), except as set out in IFRS 18.63-66, does the entity classify in the financing category the amounts included in the statement of profit or loss for:			
		a. income and expenses that arise from the initial and subsequent measurement of the liabilities, including on derecognition of the liabilities (see IFRS 18.B52)			
		☐	☐	☐	
		b. The incremental expenses directly attributable to the issue and extinguishment of the liabilities – for example, transaction costs			
		☐	☐	☐	
701	IFRS 18.61	For the liabilities that arise from transactions that do not involve only the raising of finance (see IFRS 18.59(b)), except as set out in IFRS 18.63-64, does the entity classify in the financing category (see IFRS 18.B53-B55 for more detailed guidance on liabilities from transactions that do not involve only the raising of finance):			
		a. Interest income and expenses, but only if the entity identifies such income and expenses for the purpose of applying other requirements in IFRS accounting standards			
		☐	☐	☐	
		b. Income and expenses arising from changes in interest rates, but only if the entity identifies such income and expenses for the purpose of applying other requirements in IFRS accounting standards			
		☐	☐	☐	
	IFRS 18.63	The requirements in IFRS 18.60-61 do not apply to gains and losses on derivatives and designated hedging instruments. An entity must apply IFRS 18.B70-B76 to classify such gains and losses.			

			Disclosure made			Comments
			Yes	No	N/A	
702	IFRS 18.B70	Does the entity classify gains and losses included in the statement of profit or loss on a financial instrument designated as a hedging instrument applying IFRS 9: a. In the same category as the income and expenses affected by the risks the financial instrument is used to manage Or b. In the operating category (see IFRS 18.B74-B75), if doing so would require the grossing up of gains and losses	☐	☐	☐	
703	IFRS 18.B71	Does the entity classify gains and losses on an undesignated component of a designated hedging instrument in the same category as gains and losses on the designated component.	☐	☐	☐	
704	IFRS 18.B71	Does the entity classify ineffective portions of a gain or loss in the same category as the effective portions	☐	☐	☐	
705	IFRS 18.B72	Does the entity classify gains and losses included in the statement of profit or loss on a derivative that is not designated as a hedging instrument applying IFRS 9: a. In the same category as the income and expenses affected by the risks the financial instrument is used to manage Or b. In the operating category, if doing so would require the grossing up of gains and losses or involve undue cost or effort	☐	☐	☐	
706	IFRS 18.B73	Does an entity classify gains and losses on a derivative that is not used to manage identified risks: a. In the financing category, if the derivative relates to a transaction that involves only the raising of finance, or the operating category if the entity provides financing to customers as a main business activity b. In the operating category, if the conditions in IFRS 18.B73(a) are not met.	☐	☐	☐	
707	IFRS 18.64	Does the entity exclude from the financing category and classify in the operating category: a. Income and expenses from issued investment contracts with participation features recognised applying IFRS 9 b. Insurance finance income and expenses included in the statement of profit or loss applying IFRS 17 An entity that early adopts IFRS 20 must comply with the requirements in Question 707 c. c. Regulatory interest income or regulatory interest expense included in the statement of profit or loss applying IFRS 20	☐	☐	☐	
708	IFRS 18.65(a)	If an entity provides financing to customers as a main business activity, does it classify income and expenses (see IFRS 18.B59) from the liabilities that arise from transactions that involve only the raising of finance:				
	IFRS 18.65(a)(i)	a. If the liabilities relate to providing financing to customers, in the operating category	☐	☐	☐	
	IFRS 18.65(a)(ii)	b. If the liabilities do not relate to providing financing to customers – by applying an accounting policy choice to classify the income and expenses specified in IFRS 18.60 in the operating category or the financing category	☐	☐	☐	
	IFRS 18.65(a)(ii)	The choice of accounting policy must be consistent with that made by the entity for the purpose of the related accounting policy for income and expenses from cash and cash equivalents in IFRS 18.56(b)(ii).				
	IFRS 18.66	c. If the entity cannot distinguish between the liabilities related to and not related to providing financing to customers, income and expenses from all such liabilities in the operating category	☐	☐	☐	
709	IFRS 18.65(b)	If an entity provides financing to customers as a main business activity, does it classify income and expenses (see				

		Disclosure made			Comments
		Yes	No	N/A	
		IFRS 18.B59) from the liabilities that arise from transactions that do not involve only the raising of finance:			
a. If the income and expenses are specified in IFRS 18.61 – in the financing category		☐	☐	☐	
b. If the income and expenses are not specified in IFRS 18.61 – in the operating category		☐	☐	☐	
Classification of income and expenses from hybrid contracts containing a host that is a liability					
IFRS 18.62 IFRS 18.B56	IFRS 18.52,59-61,64(b) and 65-66 must be applied to the income and expenses from a host liability within a hybrid contract, if the host liability is separated. IFRS 18.B70-B76 must be applied to the income and expenses from a derivative within a hybrid contract with a host liability, if the embedded derivative is separated. IFRS 18.52, 60 and 65-66 must be applied to the income and expenses, if the embedded derivative is not separated from the host liability and if the hybrid contract arises from a transaction that involves only the raising of finance. If: The embedded derivative is not separated from the host liability and the hybrid contract arises from a transaction that does not arise from a transaction that involve only the raising of finance: i. If the host liability is a financial liability within the scope of IFRS 9 that is measured at amortised cost – an entity classifies in the financing category income and expenses specified in paragraph 60 from the contract after initial recognition (instead of the income and expenses specified in paragraph 61) ii. If the hybrid contract is an insurance contract within the scope of IFRS 17 – an entity applies the requirements in paragraphs 52 and 64(b) iii. Otherwise an entity applies the requirements for income and expenses from liabilities that arise from such transactions, as specified in paragraphs 52 and 61				
The income taxes category					
710	IFRS 18.67	Does the entity classify in the income taxes category tax expense or tax income that is included in the statement of profit or loss applying IAS 12 <i>Income Taxes</i> , and any related foreign exchange differences			
		☐	☐	☐	
The discontinued operations category					
711	IFRS 18.68	Does the entity classify in the discontinued operations category income and expenses from discontinued operations as required by IFRS 5 <i>Non-current Assets Held for Sale and Discontinued Operations</i>			
		☐	☐	☐	
Classification of foreign exchange differences and the gain or loss on the net monetary position					
712	IFRS 18.B65	Does the entity classify foreign exchange differences included in the statement of profit or loss applying IAS 21 in the same category as the income and expenses from the items that gave rise to the foreign exchange differences, unless doing so would involve undue cost or effort			
		☐	☐	☐	
IFRS 18.B67	An entity might classify in more than one category income and expenses from a transaction that does not involve only the raising of finance. In such cases, the entity must not allocate between categories a foreign exchange difference arising on a liability from a transaction that does not involve only the raising of finance				

		Disclosure made			Comments
		Yes	No	N/A	
713	IFRS 18.B68	If applying the requirements in IFRS 18.B65 and B67 would involve undue cost or effort, does the entity classify the affected foreign exchange differences in the operating category. ☐ ☐ ☐ Totals and subtotals to be presented in the statement of profit or loss			
714	IFRS 18.69	Does the entity present totals and subtotals in the statement of profit or loss for:			
	IAS 18.70	a. Operating profit or loss			☐ ☐ ☐
	IFRS 18.71	b. Profit or loss before financing and income taxes, subject to IFRS 18.73; and			☐ ☐ ☐
	IFRS 18.72	c. Profit or loss			☐ ☐ ☐
	IFRS 18.70	Operating profit or loss comprises all income and expenses classified in the operating category. Profit or loss before financing and income taxes comprises: a. Operating profit or loss b. All income and expenses classified in the investing category. Profit or loss is the total of income less expenses included in the statement of profit or loss. Accordingly, it comprises all income and expenses classified in all categories in the statement of profit or loss (see IFRS 18.47). An entity must not apply IFRS 18.69(b) if it applies the accounting policy set out in IFRS 18.65(a)(ii), of classifying in the operating category, income and expenses from liabilities that do not relate to the provision of financing to customers. However, such an entity must apply IFRS 18.24 to determine whether to present an additional subtotal after operating profit and before the financing category.			
	IFRS 18.71				
	IFRS 18.72				
	IFRS 18.73-74				
	IFRS 18.70				
715	IFRS 18.24 IFRS 18.B9	An entity presents additional line items and subtotals if such presentations are necessary for a primary financial statement to provide a useful structured summary. When an entity presents additional line items or subtotals, are those line items or subtotals: a. Comprised of amounts recognised and measured in accordance with IFRS accounting standards b. Compatible with the statement structure created by the requirements listed in IFRS 18.22 c. Consistent from period to period, in accordance with IFRS 18.30 d. Displayed no more prominently than the totals and subtotals required by IFRS accounting standards ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐			
		Items to be presented in the statement of profit or loss or disclosed in the notes			
716	IFRS 18.75	Does the entity present in the statement of profit or loss line items for: a. Amounts required by IFRS 18, namely (i) Revenue, presenting separately the line items described in (b)(i), (c)(i) and (d) (ii) Operating expenses, presenting separately line items as required by IFRS 18.78 and 82(a) (iii) Share of the profit or loss of associates and joint ventures accounted for using the equity method (iv) Income tax expense or income; and (v) A single amount for the total of discontinued operations (see IFRS 5); ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐			

		Disclosure made			Comments
		Yes	No	N/A	
		b. Amounts required by IFRS 9, namely:			
		(i) Interest revenue calculated using the effective interest method	☐	☐	☐
		(ii) Impairment losses (including reversals of impairment losses or impairment gains) determined in accordance with Section 5.5 of IFRS 9	☐	☐	☐
		(iii) Gains and losses arising from the derecognition of financial assets measured at amortised cost	☐	☐	☐
		(iv) Any gain or loss arising from the difference between the fair value of a financial asset and its previous amortised cost at the date of reclassification from amortised cost measurement to measurement at fair value through profit or loss; and	☐	☐	☐
		(v) Any cumulative gain or loss previously recognised in other comprehensive income that is reclassified to profit or loss at the date of reclassification of a financial asset from measurement at fair value through other comprehensive income to measurement at fair value through profit or loss; and	☐	☐	☐
		c. Amounts required by IFRS 17, namely:			
		(i) Insurance revenue	☐	☐	☐
		(ii) Insurance service expenses from contracts issued within the scope of IFRS 17	☐	☐	☐
		(iii) Income or expenses from reinsurance contracts held	☐	☐	☐
		(iv) Insurance finance income or expenses from contracts issued within the scope of IFRS 17	☐	☐	☐
		(v) Finance income or expenses from reinsurance contracts held	☐	☐	☐
		d. If an entity early adopts IFRS 20, the amounts required by IFRS 20, namely all regulatory income minus all regulatory expense	☐	☐	☐
717	IFRS 18.76	Does the entity present in the statement of profit or loss (outside all the categories described in paragraph 47) an allocation of profit or loss for the reporting period attributable to:			
		a. Non-controlling interests	☐	☐	☐
		b. Owners of the parent			
Presentation and disclosure of expenses classified in the operating category					
718	IFRS 18.78	Does the entity classify and present expenses in line items in the operating category of the statement of profit or loss in a way that provides the most useful structured summary of its expenses, using one or both of these characteristics (see paragraphs B80-B85):			
		a. The nature of expenses; or	☐	☐	☐
		b. The function of the expenses within the entity	☐	☐	☐
	IFRS 18.80	In classifying expenses by nature ('nature expenses'), an entity provides information about operating expenses related to the nature of the economic resources consumed to accomplish the entity's activities without reference to the activities in relation to which those economic resources were consumed.			
	IFRS 18.81	In classifying expenses by function within the entity, an entity allocates and aggregates operating expenses according to the activity to which the consumed resource relates.			
719	IFRS 18.82	If an entity presents one or more line items comprising expenses classified by function in the operating category of the statement of profit or loss, does the entity:			

		Disclosure made			Comments
		Yes	No	N/A	
720	IFRS 18.83	a. Present a separate line item for its cost of sales, if the entity classifies operating expenses in functions that include a cost of sales function, that includes the total of inventory expense described in paragraph 38 of IAS 2 <i>Inventories</i>	☐	☐	☐
		b. Disclose a qualitative description of the nature of expenses included in each function line item	☐	☐	☐
	Does the entity that presents one or more line items comprising expenses classified by function in the operating category of the statement of profit or loss also disclose in a single note:				
	IFRS 18.83(a) (i)-(v)	a. The total for each of:			
		(i) Depreciation, comprising the amounts required to be disclosed by Paragraph 73(e)(vii) of IAS 16 <i>Property, Plant and Equipment</i> , paragraph 79(d)(iv) of IAS 40 <i>Investment Property</i> , and paragraph 53(a) of IFRS 16 <i>Leases</i>	☐	☐	☐
		(ii) Amortisation, comprising the amount required to be disclosed by paragraph 118(e)(vi) of IAS 38 <i>Intangible Assets</i>	☐	☐	☐
		(iii) Employee benefits, comprising the amount for employee benefits recognised by an entity applying IAS 19 <i>Employee Benefits</i> and the amount for services received from employees recognised by an entity applying IFRS 2 <i>Share-based Payment</i>	☐	☐	☐
		(iv) Impairment losses and reversals of impairment losses, comprising the amounts required to be disclosed by paragraphs 126(a) and 126(b) of IAS 36 <i>Impairment of Assets</i>	☐	☐	☐
		(v) Write-downs and reversals of write-downs of inventories, comprising the amounts required to be disclosed by paragraphs 36(e) and 36(f) of IAS 2	☐	☐	☐
		b. For each total listed in (a)(i)-(v)			
	▪ The amount related to each line item in the operating category (see IFRS 18.B84)	☐	☐	☐	
	▪ A list of any line items outside the operating category that also include amounts relating to the total	☐	☐	☐	

Statement presenting comprehensive income (IFRS 18)

IFRS 18.B87

IFRS 18, was published in April 2024, it replaces IAS 1 and applies for annual periods beginning on or after 1 January 2027. Entities that early adopt IFRS 18 must comply with the requirements in this section.

The components of other comprehensive income include:

- Changes in revaluation surplus (see IAS 16 and IAS 38)
- Remeasurements of defined benefit plans (see IAS 19)
- Gains and losses arising from translating the financial statements of a foreign operation (see IAS 21)
- Gains and losses from investments in equity instruments designated at fair value through other comprehensive income in accordance with paragraph IFRS 9.5.7.5
- Gains and losses on financial assets measured at fair value through other comprehensive income in accordance with IFRS 9.4.1.2A

		Disclosure made			
		Yes	No	N/A	Comments
		f. The effective portion of gains and losses on hedging instruments in a cash flow hedge and the gains and losses on hedging instruments that hedge investments in equity instruments designated at fair value through other comprehensive income in accordance with IFRS 9.5.7.5 (see Chapter 6 of IFRS 9) g. For particular liabilities designated as at fair value through profit or loss, the amount of the change in fair value that is attributable to changes in the liability's credit risk (see paragraph 5.7.7 of IFRS 9) h. Changes in the value of the time value of options when separating the intrinsic value and time value of an option contract and designating as the hedging instrument only the changes in the intrinsic value (see Chapter 6 of IFRS 9) i. Changes in the value of the forward elements of forward contracts when separating the forward element and spot element of a forward contract and designating as the hedging instrument only the changes in the spot element, and changes in the value of the foreign currency basis spread of a financial instrument when excluding it from the designation of that financial instrument as the hedging instrument (see Chapter 6 of IFRS 9) j. Insurance finance income and expenses from contracts issued within the scope of IFRS 17 excluded from profit or loss when total insurance finance income or expenses is disaggregated to include in profit or loss an amount determined by a systematic allocation applying IFRS 17.88(b), or by an amount that eliminates accounting mismatches with the finance income or expenses arising on the underlying items, applying IFRS 17.89(b) k. Finance income and expenses from reinsurance contracts held excluded from profit or loss when total reinsurance finance income or expenses is disaggregated to include in profit or loss an amount determined by a systematic allocation applying IFRS 17.88(b)			
721	IFRS 18.86	Does the entity present in the statement presenting comprehensive income totals for: a. Profit or loss ☐ ☐ ☐ b. Other comprehensive income (see IFRS 18.B86-B87) ☐ ☐ ☐ c. Comprehensive income, being the total of profit or loss and other comprehensive income ☐ ☐ ☐			
722	IFRS 18.87	Does the entity present an allocation of comprehensive income for the reporting period attributable to a. Non-controlling interests ☐ ☐ ☐ b. Owners of the parent ☐ ☐ ☐			
723	IFRS 18.88	Does the entity classify income and expenses included in the statement presenting comprehensive income in one of two categories: a. Income and expenses that will be reclassified to profit or loss when specific conditions are met ☐ ☐ ☐ b. Income and expenses that will not be reclassified to profit or loss			
724	IFRS 18.89	Does the entity present, in each of the categories of the statement presenting comprehensive income, line items for: a. The share of other comprehensive income of associates and joint ventures accounted for using the equity method ☐ ☐ ☐ b. Other items of other comprehensive income ☐ ☐ ☐			

			Disclosure made			Comments
			Yes	No	N/A	
725	IFRS 18.42	Does the entity disaggregate items under IFRS 18.41 whenever the resulting information is material	☐	☐	☐	
726	IFRS 18.42 IFRS 18.B79 IFRS 18.B111	If, applying IFRS 18.41(c), the entity does not present material information in the primary financial statements, does it disclose the information in the notes	☐	☐	☐	
727	IFRS 18.90	Does the entity present in the statement presenting comprehensive income or disclose in the notes reclassification adjustments relating to components of other comprehensive income (see IFRS 18.B88-B89)	☐	☐	☐	
728	IFRS 18.92	If an entity discloses reclassification adjustments in the notes, does the entity present in the statement presenting comprehensive income the items of other comprehensive income after any related reclassification adjustments.	☐	☐	☐	
729	IFRS 18.93	Does the entity either present in the statement presenting comprehensive income or disclose in the notes the amount of income taxes relating to each item of other comprehensive income, including reclassification adjustments	☐	☐	☐	
	IFRS 18.94	An entity may present items of other comprehensive income either: a. Net of related tax effects; or b. Before related tax effects, with one amount shown for the aggregate amount of income taxes relating to those items				
	IFRS 18.95					
		If an entity selects the alternative in IFRS 18.94(b), it must allocate the tax between the categories set out in IFRS 18.88.				

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

730	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				
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Statement of financial position (IFRS 18)

Classification of assets and liabilities as current or non-current

731	IFRS 18.96	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	☐	☐	☐	
	IFRS 18.96	The entity must present current and non-current assets separately in its statement of financial position, except when a liquidity presentation is a more useful structured summary.				
732	IFRS 18.96	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	☐	☐	☐	
	IFRS 18.96	The entity must present current and non-current liabilities separately in its statement of financial position, except when a liquidity presentation is a more useful structured summary.				
733	IFRS 18.97	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			Comments
			Yes	No	N/A	
734	IFRS 18.98	If the entity distinguishes between current and non-current assets in its financial statements, does it present deferred tax assets as non-current assets	☐	☐	☐	
735	IFRS 18.98	If the entity distinguishes between current and non-current liabilities in its financial statements, does it present deferred tax liabilities as non-current liabilities	☐	☐	☐	
736	IAS 28.15	For investments in associates or joint ventures, or any retained interest in such investments, that are not classified as held for sale under IFRS 5, does the entity classify these as non-current assets accounted for using the equity method	☐	☐	☐	
Current assets						
737	IFRS 18.99	If the entity separately presents current and non-current assets in its statement of financial position, does the entity classify an asset as current when it:				
		▪ Is expected to be realised in, or is intended for sale or consumption in, the entity's normal operating cycle	☐	☐	☐	
		▪ Is held primarily for trading	☐	☐	☐	
		▪ 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	☐	☐	☐	
	IFRS 18.B95	Current assets also include assets held primarily for trading (examples include some financial assets classified as held for trading under IFRS 9) and the current portion of non-current financial assets.				
Current liabilities						
738	IFRS 18.101	If the entity separately presents current and non-current liabilities in its statement of financial position, does the entity classify a liability as current if:				
		▪ It expects to settle the liability in its normal operating cycle	☐	☐	☐	
		▪ It holds the liability primarily for the purpose of trading	☐	☐	☐	
		▪ The liability is due to be settled within 12 months after the reporting period	☐	☐	☐	
		Or				
		▪ It does not have the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period	☐	☐	☐	
	IFRS 18.B97	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 the purpose of trading. Examples are some financial liabilities that meet the definition of held for trading in IFRS 9, bank overdrafts, and the current portion of non-current financial liabilities, dividends payable, income taxes and other non-trade payables				
739	IFRS 18.B98	If the entity separately presents current and non-current liabilities in its statement of financial position, does the entity classify its financial liabilities as current, if they are due to be settled within 12 months after the reporting period, even if:				
		▪ 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	☐	☐	☐	
	IFRS 18.B100	An entity's right to defer settlement of a liability arising from a loan arrangement for at least 12 months after the reporting				

		Disclosure made			
		Yes	No	N/A	Comments
	IFRS 18.B101	period may be subject to the entity complying with conditions specified in that loan arrangement (hereafter referred to as 'covenants'). For the purposes of applying paragraph 101(d), such covenants: a. Affect whether that right exists at the end of the reporting period – as illustrated in paragraphs B102-B103 – if an entity is required to comply with the covenant on or before the end of the reporting period. Such a covenant affects whether the right exists at the end of the reporting period even if compliance with the covenant is assessed only after the reporting period b. Do not affect whether that right exists at the end of the reporting period if an entity is required to comply with the covenant only after the reporting period If an entity has the right, at the end of the reporting period, to roll over an obligation for at least 12 months after the reporting period under an existing loan facility, it classifies the obligation as non-current, even if it would otherwise be due within a shorter period. If the entity has no such right, the entity does not consider the potential to refinance the obligation and classifies the obligation as current.			
740	IFRS 18.B102	If the entity separately presents current and non-current liabilities in its statement of financial position, does the entity classify its long-term liability as current if the entity breaches a covenant of a long-term loan arrangement on or before the end of the reporting period with the effect that the liability becomes payable on demand, even if the lender agreed after the reporting period and before the authorisation of the financial statements for issue, not to demand payment as a consequence of the breach			
	IFRS 18.B103	However, an entity classifies the liability 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			
	IFRS 18.B104	Classification of a liability is unaffected by the likelihood that the entity will exercise its right to defer settlement of the liability for at least 12 months after the reporting period. If a liability meets the criteria in IFRS 18.101-102 for classification as non-current, it is classified as non-current even if management intends or expects the entity to settle the liability within 12 months after the reporting period, or even if the entity settles the liability between the end of the reporting period and the date the financial statements are authorised for issue. However, in either of those circumstances, the entity may need to disclose information about the timing of settlement to enable users of financial statements to understand the impact of the liability on the entity's financial position			
741	IFRS 18.B106	If an entity classifies liabilities arising from loan arrangements as non-current when the entity's right to defer settlement of those liabilities is subject to the entity complying with covenants within 12 months after the reporting period, does it disclose information in the notes that enables users of financial statements to understand the risk that the liabilities could become repayable within 12 months after the reporting period, including: ▪ Information about the covenants (including the nature of the covenants and when the entity is required to comply with them) ▪ The carrying amount of related liabilities			

		Disclosure made			Comments
		Yes	No	N/A	
		▪ Facts and circumstances, if any, that indicate the entity may have difficulty complying with the covenants			
IFRS 18.B106		Such facts and circumstances could include: ▪ The fact that the entity acted during or after the reporting period to avoid or mitigate a potential breach ▪ The fact that the entity would not have complied with the covenants if they were to be assessed for compliance based on the entity's circumstances at the end of the reporting period			
Items to be presented in the statement of financial position or disclosed in the notes					
742	IFRS 18.103	Does the entity present in the statement of financial position line items for:			
		a. Property, plant and equipment	☐	☐	☐
		b. Investment property	☐	☐	☐
		c. Intangible assets	☐	☐	☐
		d. Goodwill	☐	☐	☐
		e. Financial assets (excluding amounts shown under (g), (j) and (k))	☐	☐	☐
		f. Portfolios of contracts within the scope of IFRS 17 that are assets, disaggregated as required by IFRS 17.78	☐	☐	☐
		g. Investments accounted for using the equity method	☐	☐	☐
		h. Biological assets within the scope of IAS 41 Agriculture	☐	☐	☐
		i. Inventories	☐	☐	☐
		j. Trade and other receivables	☐	☐	☐
		k. Cash and cash equivalents	☐	☐	☐
		l. The total of assets classified as held for sale and assets included in disposal groups classified as held for sale in accordance with IFRS 5	☐	☐	☐
		m. Trade and other payables	☐	☐	☐
		n. Provision	☐	☐	☐
		o. Financial liabilities (excluding amounts shown under (m) and (n))	☐	☐	☐
		p. Portfolios of contracts within the scope of IFRS 17 that are liabilities, disaggregated as required by IFRS 17.78	☐	☐	☐
		q. Liabilities and assets for current tax, as defined in IAS 12	☐	☐	☐
		r. Deferred tax liabilities and deferred tax assets, as defined in IAS 12	☐	☐	☐
		s. Liabilities included in disposal groups classified as held for sale in accordance with IFRS 5	☐	☐	☐
743	IFRS 18.42	Does the entity disaggregate items under IFRS 18.41 whenever the resulting information is material			☐ ☐ ☐
744	IFRS 18.42 IFRS 18.B79 IFRS 18.B111	If, applying IFRS 18.41(c), the entity does not present material information in the primary financial statements, does it disclose the information in the notes			☐ ☐ ☐
	IFRS 18.106	Subject to IFRS 18.96, IFRS 18 does not prescribe the order or format in which an entity presents items in the statement of financial position. In addition, the descriptions used and the ordering of items or aggregation of similar items may be amended according to the nature of the entity and its transactions, to provide a useful structured summary of the entity's assets, liabilities and equity.			
745	IFRS 18.104	Does the entity present in the statement of financial position:			
		a. Non-controlling interests	☐	☐	☐

		Disclosure made			Comments
		Yes	No	N/A	
	b. Issued capital and reserves attributable to owners of the parent	☐	☐	☐	
746	IFRS 18.103 IFRS 5.38	Does the entity include the following line items in the statement of financial position:			
	a. Non-current assets classified as held for sale and assets included in disposal groups classified as held for sale in accordance with IFRS 5	☐	☐	☐	
	b. Liabilities included in disposal groups classified as held for sale in accordance with IFRS 5	☐	☐	☐	

Statement of changes in equity (IFRS 18)

Information to be presented in the statement of changes in equity

747	IFRS 18.107	Does the statement of changes in equity include the following:			
	a. Total comprehensive income for the reporting period, showing separately the total amounts attributable to owners of the parent and to non-controlling interests	☐	☐	☐	
	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 (as a minimum) presenting 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				
	IFRS 18.111	For example, the components of equity include: each class of contributed equity; the accumulated balance of each class of other comprehensive income; and retained earnings.			
748	IFRS 18.109	For each component of equity, does the entity either present in the statement of changes in equity or disclose in the notes an analysis of other comprehensive income by item			
749	IFRS 18.42	Does the entity disaggregate items under IFRS 18.41 whenever the resulting information is material			
750	IFRS 18.42 IFRS 18.B79 IFRS 18.B111	If, applying IFRS 18.41(c), the entity does not present material information in the primary financial statements, does it disclose the information in the notes			
751	IFRS 18.110	Does the entity present, either in the statement of changes in equity, or in the notes:			
	a. The amount of dividends recognised as distributions to owners during the reporting period	☐	☐	☐	
	b. The related amount of dividends per share	☐	☐	☐	
	IAS 32.35 IFRS 3.53	Interest, dividends, losses and gains relating to a financial instrument or a component that is a financial liability must be recognised as income or expense in profit or loss. Distributions to holders of an equity instrument must be recognised by the entity directly in equity. Transaction costs of an equity transaction must be accounted for as a deduction from equity.			

		Disclosure made			Comments
		Yes	No	N/A	
	IAS 32.35A	Income tax relating to distributions to holders of an equity instrument and to transaction costs of an equity transaction must be accounted for in accordance with IAS 12.			
752	IAS 32.39 IFRS 18.112	Does the entity disclose the amount of transaction costs accounted for as a deduction from equity in the reporting period in the statement of changes in equity or in the notes			
753	IAS 32.39 IAS 12.81	Does the entity include the amount of income taxes associated with transaction costs accounted for as a deduction from equity in the aggregate amount of current and deferred tax credited or charged directly to equity			

Notes to the financial statements (IFRS 18)

754	IFRS 18.113	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 accounting standards that is not presented in the primary financial statements	☐	☐	☐
		d. The information that is not presented in the primary financial statements, but is necessary for an understanding of any of them	☐	☐	☐
755	IFRS 18.114	Does the entity present notes to the financial statements in a systematic manner, as far as practicable			
		In determining a systematic manner, the entity must consider the effect on the understandability and comparability of its financial statements.			
	IFRS 18.B112	Example of systematic ordering or grouping of the notes include:			
		a. Giving prominence to the areas of its activities that an entity considers to be most important to an understanding of its financial performance and financial position, such as grouping together information about particular business activities			
		b. Grouping together information about items measured similarly such as assets measured at fair value or			
		c. Following the order of the line items in the statement(s) of financial performance and the statement of financial position, such as:			
	IAS 8.6B	(i) Statement of compliance with IFRS accounting standards			
		(ii) Material accounting policy information			
		(iii) Supporting information for items presented in each financial statement in the order in which each statement and each line item is presented			
		(iv) Other disclosures, including:			
		▪ Contingent liabilities and unrecognised contractual commitments			
		▪ Non-financial disclosures, such as the entity's financial risk management objectives and policies			
756	IFRS 18.114	Does the entity cross-reference each item in the statements below to any related information in the notes			
		a. Statement of financial performance	☐	☐	☐
		b. Statement of financial position	☐	☐	☐
		c. Statement of changes in equity	☐	☐	☐
		d. Statement of cash flows	☐	☐	☐

			Disclosure made			Comments
			Yes	No	N/A	
757	IFRS 18.114	If amounts disclosed in the notes are included in one or more line items in the primary financial statements, does the entity disclose in the note the line item(s) in which the amounts are included	☐	☐	☐	
Accounting policies, key measurement assumptions and capital						
758	IAS 8.27A	Does the entity disclose material accounting policy information	☐	☐	☐	
	IAS 8.27A	Accounting policy information is material if, when considered together with other information included in an entity's financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements.				
	IAS 8.27B	Accounting policy information that relates to immaterial transactions, other events or conditions is immaterial and need not be disclosed. Accounting policy information may nevertheless be material because of the nature of the related transactions, other events or conditions, even if the amounts are immaterial. However, not all accounting policy information relating to material transactions, other events or conditions is itself material.				
759	IAS 8.27E	If an entity discloses immaterial accounting policy information, does it not obscure material accounting policy information	☐	☐	☐	
760	IAS 8.27G	Does the entity disclose, along with its material accounting policy information or other notes, the judgements (apart from those involving estimations) by management that have the most significant effect on the amounts recognised in the financial statements	☐	☐	☐	
	IAS 8.27I	Some of the disclosures required by IAS 8.27G are required by other IFRSs. For example, IFRS 12 requires an entity to disclose the judgements it has made in determining whether it controls another entity.				
Changes in accounting policies						
	IAS 8.14	The entity changes an accounting policy only if the change: ▪ Is required by an IFRS accounting standard Or ▪ Results in the financial statements providing reliable and more relevant information about the effects of transactions, other events or conditions on the entity's financial position, financial performance or cash flows				
	IAS 8.5	Applying a requirement is impracticable if the entity cannot apply it after making every reasonable effort to do so. It is impracticable to apply a change in an accounting policy retrospectively or to make a retrospective restatement to correct an error in the following circumstances: - If the entity cannot determine the effects of retrospective application or retrospective restatement - If determining the effect of (a) requires assumptions about what management's intent would have been in that period Or - If determining the effect of (a) requires significant estimates of amounts and it is impossible to distinguish objectively information about those estimates that provides evidence of circumstances that existed on the dates as at which those amounts are to be recognised, measured or disclosed and would have been available when the previous financial statements were authorised for issue from other information				

			Disclosure made			Comments
			Yes	No	N/A	
761	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	☐	☐	☐	
762	IAS 8.28	If the initial application of an IFRS accounting standard has an effect on the current period or any prior period presented or might have an effect on future periods, unless it is impracticable to determine the amount of the adjustment, does the entity disclose:				
		a. The title of the IFRS accounting standard	☐	☐	☐	
		b. That the change in accounting policy is made 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 amount of the adjustment for each financial statement line item affected and the basic and diluted earnings per share for the current period and each prior period presented, to the extent practicable (if IAS 33 applies to the entity)	☐	☐	☐	
		g. The amount of the adjustment relating to periods before those presented, to the extent practicable	☐	☐	☐	
		h. If retrospective application is impracticable for a particular prior period, or for periods before those presented, the circumstances that led to the existence of that condition and a description of how and from when the change in accounting policy has been applied	☐	☐	☐	
	IAS 8.28	Financial statements for subsequent periods need not repeat these disclosures.				
763	IAS 8.29	If a voluntary change in accounting policy has an effect on the current period or any prior period, and would have an effect on that period except that it is impracticable to determine the amount of the adjustment, or might have an effect on future periods, does the entity disclose:				
		a. The nature of the change in accounting policy	☐	☐	☐	
		b. The reasons why applying the new accounting policy provides reliable and more relevant information	☐	☐	☐	
		c. The amount of the adjustment for each financial statement line item affected for the current reporting period and each prior reporting period presented, to the extent practicable	☐	☐	☐	
	IAS 33.2	d. The basic and diluted earnings per share for the current reporting period and each prior reporting period presented (if IAS 33 applies to the entity and to the extent practicable)	☐	☐	☐	
		e. The amount of the adjustment relating to periods before those presented, to the extent practicable	☐	☐	☐	
		f. If retrospective application is impracticable for a particular prior period, or for periods before those presented, the circumstances that led to the existence of that condition and a description of how and from when the change in accounting policy has been applied	☐	☐	☐	
	IAS 8.29	Financial statements of subsequent periods need not repeat these disclosures.				
764	IAS 8.30	If the entity did not apply a new IFRS accounting standard that has been issued but is not yet effective, does the entity disclose:				
		a. The fact that it did not apply a new IFRS accounting standard that has been issued but is not yet effective	☐	☐	☐	

		Disclosure made			Comments
		Yes	No	N/A	
IAS 8.31	b. Known or reasonably estimable information relevant to assessing the possible impact that application of the new IFRS accounting standard will have on the entity's financial statements in the period of initial application.	☐	☐	☐	
	c. The title of the new IFRS accounting standard	☐	☐	☐	
	d. The nature of the impending change or changes in accounting policy	☐	☐	☐	
	e. The date by which application of the IFRS accounting standard is required	☐	☐	☐	
	f. The date as at which it plans to adopt the IFRS accounting standard initially	☐	☐	☐	
	g. Either:				
	A discussion of the impact that initial application of the IFRS accounting standard is expected to have on its financial statements	☐	☐	☐	
Or					
If such an impact is not known or reasonably estimable, a statement to that effect					
Earlier application is permitted for the new standards and amendments in most cases. If the entity applies them for an earlier period, it must disclose that fact as required in the respective standards and amendments. Please see the introduction section for the standards and amendments which may be adopted early.					
Key estimation assumptions					
765	IAS 8.31A	Does the entity disclose information about the assumptions it makes about the future, and other major sources of estimation uncertainty at the end of the reporting period, that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next financial year			
		☐	☐	☐	
	IFRS 5.5B	Additional disclosures beyond what is required by other standards may be necessary to comply with this requirement. For instance, additional disclosures about non-current assets (or disposal groups) classified as held for sale or discontinued operations (beyond those required specifically by IFRS 5 or other IFRS) may be necessary to comply with this requirement			
766	IAS 8.31A	For the assets and liabilities in IAS 8.31A above, does the entity disclose:			
		a. Their nature	☐	☐	☐
		b. Their carrying amount as at the end of the reporting period	☐	☐	☐
	IAS 8.31E	An entity provides the disclosures in IAS 8.31A in a manner that helps users of financial statements to understand the judgements that management makes about the future and about other sources of estimation uncertainty. The nature and extent of the information provided vary according to the nature of the assumption and other circumstances. Examples of the types of disclosures an entity makes 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 in respect of the carrying amounts of the assets and liabilities affected			

		Disclosure made			
		Yes	No	N/A	Comments
		d. An explanation of 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 8.31B					
IAS 8.31I		Other IFRS accounting standards require the disclosure of some of the assumptions that would otherwise be required in accordance with IAS 8.31A. For example, IAS 37 <i>Provisions, Contingent Liabilities and Contingent Assets</i> requires disclosure, in specified circumstances, of major assumptions concerning future events affecting classes of provisions. IFRS 13 <i>Fair Value Measurement</i> requires disclosure of significant assumptions (including the valuation technique(s) and inputs) the entity uses when measuring the fair values of assets and liabilities that are carried at fair value.			
Capital					
767	IFRS 18.126	Does the entity disclose information that enables users of its financial statements to evaluate the entity's objectives, policies and processes for managing capital			
		☐	☐	☐	
768	IFRS 18.127	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 they 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			
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		Disclosure made			
		Yes	No	N/A	Comments
IFRS 18.127 (a)(ii)	Externally imposed capital requirements referred to in IFRS 18.127(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 IFRS 18.127(a)(ii).				
Management-defined performance measures (IFRS 18)					
IFRS 18.117	IFRS 18 was published in April 2024; it replaces IAS 1 and applies for annual periods beginning on or after 1 January 2027. Entities that early adopt IFRS 18 must comply with the requirements in this section. A management-defined performance measure is a subtotal of income and expenses that: a. An entity uses in public communications outside financial statements; b. An entity uses to communicate to users of financial statements management's view of an aspect of the financial performance of the entity as a whole; and c. Is not listed in IFRS 18.118, or specifically required to be presented or disclosed by IFRS accounting standards				
IFRS 18.118	Subtotals of income and expenses that are not management-defined performance measures are: a. Gross profit or loss (revenue minus cost of sales) and similar subtotals (see IFRS 18.B123); b. Operating profit or loss before depreciation, amortisation and impairments within the scope of IAS 36; c. Operating profit or loss and income and expenses from all investments accounted for using the equity method; d. For an entity that applies IFRS 18.73, a subtotal comprising operating profit or loss and all income and expenses classified in the investing category; e. Profit or loss before income taxes; and f. Profit or loss from continuing operations				
IFRS 18.119	An entity must presume that a subtotal of income and expenses that it uses in public communications outside its financial statements, communicates to users of financial statements management's view of an aspect of the financial performance of the entity as a whole, unless, applying IFRS 18.120, the entity rebuts the presumption.				
IFRS 18.120	An entity is permitted to rebut the presumption described in IFRS 18.119 and assert that a subtotal does not communicate management's view of an aspect of the financial performance of the entity as a whole, but only if it has reasonable and supportable information available that demonstrates the basis for the assertion (see IFRS 18.B124-B131).				
769	IFRS 18.121	Does the entity disclose information about management-defined measures that helps users of its financial statements understand both of the following: a. The aspect of financial performance that, in management's view, is communicated by a management-defined performance measure b. How the management-defined performance measure compares with the measures defined by IFRS accounting standards			
		☐	☐	☐	
		☐	☐	☐	
770	IFRS 18.122	Does the entity disclose information about all measures that meet the definition of management-defined performance			
		☐	☐	☐	

		Disclosure made			
		Yes	No	N/A	Comments
		measures in a single note including a statement that the management-defined performance measures provide management's view of an aspect of the financial performance of the entity as a whole and are not necessarily comparable with measures sharing similar labels or descriptions provided by other entities:			
	IFRS 18.B120	Management-defined performance measures relate to the same reporting period as the financial statements. Specifically, a subtotal: a. Relating to interim financial statements but not to the annual financial statements can only be a management-defined performance measure in the interim financial statements b. Relating to annual financial statements but not to interim financial statements can only be a management-defined performance measure in the annual financial statements.			
771	IFRS 18.123 IFRS 18.B134	An entity is required to label and describe its management-defined performance measures in a clear and understandable manner that does not mislead users of financial statements. To provide such a description, an entity must disclose information that enables a user of financial statements to understand the items of income or expense included and excluded from the subtotal. Therefore, does the entity: a. Label and describe the measure in a way that faithfully represents its characteristics in accordance with IFRS 18.43 b. Provide information specific to management-defined performance measures – that is: ▪ If the entity has calculated the measure other than by using the accounting policies it used for items in the statement(s) of financial performance, does the entity state that fact and the calculations it has used for the measure ▪ If, in addition, the calculation of the measure differs from accounting policies required or permitted by IFRS accounting standards, does the entity state that additional fact and, if necessary, an explanation of the meaning of terms it uses			
	IFRS 18.18.B135(b)	☐	☐	☐	
		☐	☐	☐	
772	IFRS 18.B135	To label and describe the measure in a way that faithfully represents its characteristics, does the entity: a. Label the measure in a way that represents the characteristics of the subtotal (for example, using the label 'operating profit before nonrecurring expenses' only for a subtotal that excludes from operating profit all expenses identified by the entity as non-recurring) b. Explain the meaning of terms it uses in its descriptions that are necessary to understand the aspect of financial performance being communicated (for example, explaining how the entity defines 'non-recurring expenses')			
		☐	☐	☐	
		☐	☐	☐	
773	IFRS 18.123	For each management-defined performance measures, does the entity disclose: a. A description of the aspect of financial performance that, in management's view, is communicated by the management-defined performance measure. This description must include explanations of why, in management's view, the management-defined performance measure provides useful information about the entity's financial performance b. How the management-defined performance measure is calculated c. A reconciliation between the management-defined performance measure and the most directly comparable			
		☐	☐	☐	
		☐	☐	☐	
		☐	☐	☐	

		Disclosure made			Comments
		Yes	No	N/A	
subtotal listed in IFRS 18.118 or total or subtotal specifically required to be presented or disclosed by IFRS accounting standards					
IFRS 18.B136	In aggregating or disaggregating the reconciling items disclosed, does the entity apply the requirements in IFRS 18.41-43	☐	☐	☐	
IFRS 18.B137	For each reconciling item, does the entity disclose:				
	The amount(s) related to each line item in the statement(s) of financial performance	☐	☐	☐	
IFRS 18.B138 IFRS 18.B139 IFRS 18.B140	A description of how the item is calculated and contributes to the management-defined performance measure providing useful information, if necessary to provide the information required by a. and b. above	☐	☐	☐	
	d. The income tax effect (determined by applying IFRS 18.B141) and the effect on non-controlling interests for each item disclosed in the reconciliation required by c. above	☐	☐	☐	
	e. A description of how the entity adopts IFRS 18.B141 to determine the income tax effect required by d. above	☐	☐	☐	
774	IFRS 18.124	If the entity changes how it calculates a management-defined performance measure, adds a new management-defined performance measure, ceases using a previously disclosed management-defined performance measure or changes how it determines the income tax effects of the reconciling items required by IFRS 18.123(d), does the entity disclose: a. An explanation that enables users of financial statements to understand the change, addition or cessation and its effects. b. The reasons for the change, addition or cessation c. Restated comparative information to reflect the change, addition or cessation unless it is impracticable to do so			
		☐	☐	☐	
		☐	☐	☐	
		☐	☐	☐	
IFRS 18.124(c)	An entity's selection of a management-defined performance measure is not an accounting policy choice. Nonetheless, in assessing whether restating the comparative information is impracticable, an entity must apply the requirements in paragraphs 50-53 of IAS 8.				
775	IFRS 18.125	If an entity does not disclose the restated comparative information required by IFRS 18.124(c) because it is impracticable to do so, does the entity disclose that fact			
		☐	☐	☐	

Transition to IFRS 18

776	IFRS 18.C1	If an entity applies IFRS 18, issued April 2024, in its financial statements for a period beginning before 1 January 2027, does it disclose that fact			
		☐	☐	☐	
777	IFRS 18.C3	Does the entity disclose, for the comparative period immediately preceding the period in which IFRS 18 is first applied, a reconciliation for each line item in the statement of profit or loss between: a. The restated amounts presented applying this standard; b. The amounts previously presented applying IAS 1			
		☐	☐	☐	
		☐	☐	☐	

Disclosure made

Yes No N/A Comments

IFRS 20 Regulatory Assets and Regulatory Liabilities

IFRS 20, which was published in May 2026, replaces IFRS 14 and applies for annual periods beginning on or after 1 January 2029. Entities that early adopt IFRS 20 must comply with the requirements in this section.

Statement(s) of financial performance

New	778	IFRS 20.62	Except as required by paragraph 64 of IFRS 20, does the entity:			
			a. Classify all regulatory income and all regulatory expense as revenue	☐	☐	☐
			b. Present all regulatory income minus all regulatory expense as a line item in the statement of profit or loss	☐	☐	☐
New	779	IFRS 20.64	In some cases, an entity applying other IFRS accounting standards would include an item of expense or income in other comprehensive income. In such cases, the entity shall also include in other comprehensive income regulatory income or regulatory expense relating to that item of expense or income, as specified in paragraph 65 of IFRS 20. Does the entity:			
			a. Classify regulatory income and regulatory expense included in other comprehensive income in accordance with paragraph 88 of IFRS 18	☐	☐	☐
			b. Present regulatory income or regulatory expense separately from the related expense or related income	☐	☐	☐
			c. Reclassify regulatory income or regulatory expense included in other comprehensive income to the statement of profit or loss if, and only if, the entity reclassifies the related expense or related income to the statement of profit or loss in accordance with other IFRS accounting standards	☐	☐	☐
			d. Classify and present the reclassified regulatory income or regulatory expense in accordance with paragraph 62 of IFRS 20	☐	☐	☐

IFRS 20.65

The regulatory income or regulatory expense to be included in other comprehensive income is the regulatory income or regulatory expense that arises in a reporting period because an entity recognises the related expense or related income that is included in other comprehensive income in that period. The entity determines such regulatory income or regulatory expense based on the amount of the compensation or deduction for that related expense or related income.

IFRS 20.66

To apply paragraph 64(c) of IFRS 20 when an entity derecognises a regulatory asset or regulatory liability applying paragraph 32(b) or 33 of IFRS 20, the entity:

- Shall not reclassify regulatory income or regulatory expense included in other comprehensive income to the statement of profit or loss when the entity derecognises the regulatory asset or regulatory liability; and
- Shall reclassify any regulatory income or regulatory expense included in other comprehensive income to the statement of profit or loss when the entity reclassifies the related expense or related income to the statement of profit or loss

Statement of financial position

				Disclosure made			Comments
				Yes	No	N/A	
New	780	IFRS 20.67	Does the entity present in its statement of financial position:				
			a. Regulatory assets and regulatory liabilities as line items	☐	☐	☐	
			b. Current and non-current regulatory assets, and current and non-current regulatory liabilities, as separate classifications in accordance with paragraphs 99-102 of IFRS 18, except when the entity presents all assets and liabilities in order of liquidity	☐	☐	☐	
Disclosure							
New	781	IFRS 20.68	Does the entity disclose in the notes information about the entity's:				
			a. Regulatory income and regulatory expense that, together with the information required by other IFRS accounting standards, will provide insights into the total allowed compensation for regulatory goods or services supplied by the entity in a reporting period, and, hence, into the entity's financial performance and prospects for future cash flows	☐	☐	☐	
			b. Regulatory assets and regulatory liabilities that will provide insights into the entity's financial position at the end of a reporting period and the amount, timing and uncertainty of the entity's future cash flows	☐	☐	☐	
Regulatory assets and regulatory liabilities and resulting regulatory income and regulatory expense							
New	782	IFRS 20.69	Does the entity disclose information that enables users of financial statements to understand:				
			a. The amounts that are recognised in the statement of financial position and statement(s) of financial performance for regulatory assets, regulatory liabilities, regulatory income and regulatory expense	☐	☐	☐	
			b. The nature of unrecognised regulatory assets or unrecognised regulatory liabilities and the reason they have not been recognised	☐	☐	☐	
Recognised regulatory assets and recognised regulatory liabilities							
New	783	IFRS 20.72	Does the entity disclose, in a table, reconciliations from the opening to the closing carrying amounts of regulatory assets and from the opening to the closing carrying amounts of regulatory liabilities.	☐	☐	☐	
New	784	IFRS 20.72	In the reconciliations, does the entity group the changes described in paragraph 73 of IFRS 20 into:				
			a. Changes included in the statement of profit or loss	☐	☐	☐	
			b. Changes included in other comprehensive income	☐	☐	☐	
			c. Other changes not included in (a) or (b) (see paragraph 73(g) of IFRS 20)	☐	☐	☐	
New	785	IFRS 20.73 IFRS 20.B87	Does the entity disclose in the reconciliations required by paragraph 72 of IFRS 20 changes in the carrying amount of a regulatory asset or regulatory liability arising from:				
			a. The origination of regulatory assets during the reporting period	☐	☐	☐	
			b. The origination of regulatory liabilities during the reporting period	☐	☐	☐	
			c. The recovery of regulatory assets during the reporting period	☐	☐	☐	
			d. The fulfilment of regulatory liabilities during the reporting period	☐	☐	☐	

				Disclosure made			Comments
				Yes	No	N/A	
			e. Regulatory interest income on regulatory assets or regulatory interest expense on regulatory liabilities	☐	☐	☐	
			f. Other components of regulatory income or regulatory expense, for example, changes in the carrying amount of a regulatory asset or regulatory liability arising from remeasurements of the regulatory asset or regulatory liability or changes in the boundary of a regulatory agreement	☐	☐	☐	
			g. Changes in regulatory assets and regulatory liabilities that did not give rise to regulatory income or regulatory expense, for example, regulatory assets acquired and regulatory liabilities assumed in a business combination	☐	☐	☐	
New	786	IFRS 20.74	Does the entity provide an explanation of the items described in paragraph 73(f)-(g) of IFRS 20	☐	☐	☐	
New	787	IFRS 20.75	For regulatory assets and regulatory liabilities measured in accordance with paragraph 34 of IFRS 20, does the entity disclose quantitative information, using time bands, about when it expects to recover the regulatory assets and fulfil the regulatory liabilities	☐	☐	☐	
New	788	IFRS 20.75	Does the entity disclose the quantitative information disaggregated between:				
			a. Regulatory assets and regulatory liabilities for which a regulatory agreement applies a regulatory interest rate that is not nil	☐	☐	☐	
			b. Regulatory assets and regulatory liabilities for which a regulatory agreement applies a regulatory interest rate of nil	☐	☐	☐	
New	789	IFRS 20.78	For regulatory assets and regulatory liabilities measured in accordance with paragraph 34 of IFRS 20, does the entity also disclose:				
			a. The discount rate, or ranges of discount rates, used in measuring regulatory assets and regulatory liabilities to which a regulatory agreement applies a regulatory interest rate	☐	☐	☐	
			b. An explanation of how uncertainties affect the recovery of regulatory assets or fulfilment of regulatory liabilities	☐	☐	☐	
			c. The carrying amounts of regulatory assets and regulatory liabilities at the end of the reporting period to which the entity has applied the exemption from discounting estimated future cash flows in paragraph 50 of IFRS 20	☐	☐	☐	
New	790	IFRS 20.79	For regulatory assets and regulatory liabilities measured by an entity applying paragraph 60 of IFRS 20, does the entity provide information about the regulatory assets and regulatory liabilities and the related liabilities and related assets that explains:				
			a. The relationship between the carrying amounts, and changes therein, of the regulatory assets or regulatory liabilities and the carrying amounts, and changes therein, of the related liabilities or related assets	☐	☐	☐	
			b. The relationship between the risks associated with the regulatory assets or regulatory liabilities and the risks associated with the related liabilities or related assets	☐	☐	☐	
			c. How uncertainties affect the recovery of regulatory assets or fulfilment of regulatory liabilities	☐	☐	☐	
Unrecognised regulatory assets and unrecognised regulatory liabilities							
New	791	IFRS 20.81	Does the entity disclose information about unrecognised regulatory assets and unrecognised regulatory liabilities that enables users of financial statements to understand:				

				Disclosure made			Comments
				Yes	No	N/A	
			a. The type of compensation or deduction the unrecognised regulatory assets and unrecognised regulatory liabilities relate to	☐	☐	☐	
			b. The reason they have not been recognised, for example, an entity might not recognise a regulatory asset because it has determined that its regulatory capital base does not have a direct relationship with a related item or items (see paragraph 29 of IFRS 20)	☐	☐	☐	
			Relationship between an entity's regulatory capital base and related items				
New	792	IFRS 20.82	Does the entity disclose information that enables users of financial statements to understand the relationship between its regulatory capital base and a related item or items	☐	☐	☐	
New	793	IFRS 20.82	Do the entity's disclosures:				
			a. Provide insights into the nature of a regulatory agreement and the effect of a regulatory agreement on the entity's financial position and financial performance	☐	☐	☐	
			b. Enable users to make comparisons between entities subject to different regulatory agreements	☐	☐	☐	
New	794	IFRS 20.83	To achieve the objective in paragraph 82 of IFRS 20, does the entity disclose:				
			a. The type of relationship (direct or not direct) between its regulatory capital base and a related item or items	☐	☐	☐	
			b. The reasons why the entity determined that the relationship is of that type	☐	☐	☐	
			c. Any change to or from a direct relationship, and the reason for the change	☐	☐	☐	
			d. The regulatory approach (nominal or real) used by the regulator to compensate the entity for inflation on its regulatory capital base (see paragraphs B51(a) and B52 of IFRS 20)	☐	☐	☐	
			Transition to IFRS 20				
New	795	IFRS 20.C1	If an entity applies IFRS 20 in its financial statements for a period beginning before 1 January 2029, does it disclose that fact in the notes	☐	☐	☐	
New	796	IFRS 20.C6	Does the entity:				
			a. Present adjusted comparative information for the annual reporting period immediately preceding the date of initial application	☐	☐	☐	
			b. Disclose the quantitative information required by paragraph 28(f) of IAS 8 for the annual reporting period immediately preceding the date of initial application	☐	☐	☐	
New	797	IFRS 20.C8	If an entity presents in its primary financial statements or discloses in the notes, unadjusted comparative information for any earlier periods presented, does the entity clearly identify the information that has not been adjusted, disclose that it has been prepared on a different basis, and explain that basis	☐	☐	☐	
New	798	IFRS 20.C13	If the entity elects to use the modified retrospective approach, does it:				
			a. Disclose which of the transition reliefs in paragraphs C10-C12 of IFRS 20 it has applied	☐	☐	☐	
			b. Describe, if appropriate, how it has applied those transition reliefs	☐	☐	☐	
			Requirements for an entity that applies IFRS 20 before applying IFRS 18				

Appendix - Notes

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