



IFRS Core tools

## Disclosure Checklist

Based on International Financial  
Reporting Standards in issue at  
31 August 2025

Effective for entities with a year-end  
of 30 June 2026

International GAAP®



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# International GAAP® Disclosure Checklist for Interim Condensed Financial Statements

**Updated: 31 August 2025**

For any interim periods for entities with a 30 June 2026 year-end

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 interim condensed 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 - interim condensed financial statements

This checklist is designed to assist in the preparation of interim condensed 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.

An interim financial report may contain either a complete set of financial statements (as described in IAS 1 *Presentation of Financial Statements*, or IFRS 18 *Presentation and Disclosure in Financial Statements*, if an entity adopts IFRS 18 early) or a condensed set of financial statements (as described in IAS 34 *Interim Financial Reporting*).

This checklist is applicable to interim condensed financial statements prepared in accordance with IAS 34. If an entity publishes a complete set of financial statements for its interim period, the form and content of those statements must conform to the requirements of IAS 1 or IFRS 18 for a complete set of financial statements. In that case, in addition to this checklist, the most recent annual disclosure checklist, *International GAAP® Disclosure Checklist (31 August 2025)* should be completed for the entity.

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 any interim condensed financial statements for entities with a 30 June 2026 year end

The checklist is aimed specifically at entities that are preparing any interim condensed financial statements and that have a 30 June 2026 year end. Entities with a later year end will need to consider whether standards and amendments that were not yet effective for 30 June 2026 year end are effective for their 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 2025, and the date when the interim condensed financial statements are authorised for issue.

### IFRS 18 *Presentation and Disclosure in Financial Statements*

IFRS 18, which was published in April 2024, 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 references 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 adopters of IFRS 18. Finally, significant new requirements or significant revisions to the 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 to 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 23 of IAS 34. 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 them 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. IAS 1 will be replaced with IFRS 18, which can be adopted early, but does not change the materiality guidance above.

In assessing materiality for interim financial statements, it should be recognised that interim measurements may rely on estimates to a greater extent than measurements of annual financial data. While judgement is always required in assessing materiality, IAS 34 bases the recognition and disclosure decision on data for the interim period by itself for reasons of understandability of the interim figures. Thus, for example, unusual items, changes in accounting policies or estimates, and errors are recognised and disclosed on the basis of materiality in relation to interim period data to avoid misleading inferences that might result from non-disclosure. Therefore, the materiality judgements at interim dates may differ from those at year end. For more guidance on how to improve disclosure effectiveness, please refer to our publications, *Applying IFRS - Enhancing communication effectiveness* (February 2017), [Applying IFRS: Disclosure of accounting policy information](#) and [IFRS Developments Issue 187: The Disclosure Initiative - IASB amends the accounting policy requirements](#).<sup>1</sup>

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® 2025 - The global perspective on IFRS](#) and [Good Group \(International\) Illustrative interim condensed consolidated financial statements \(June 2025\)](#). 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 for entities with a year end of 30 June 2026, such requirements are marked 'New'. New requirements include requirements that are mandatory for the first time in the current year, as well as those with a later effective date, but which may be adopted early.

When preparing interim financial information, consideration is given to which new standards and interpretations are mandatory in the next (current year) annual financial statements, because entities generally adopt these standards in all interim periods during that year.

<sup>1</sup> Available on [ey.com/ifrs](https://www.ey.com/ifrs).



A list of the new pronouncements that may introduce new requirements for entities with 30 June 2026 year-end reporting is provided below. This checklist reflects IFRS in issue at 31 August 2025 that are effective for entities with year ends of 30 June 2026.

Title	Status	Issue date of original standard	Effective date (annual periods beginning on or after)
<b>Effective for annual periods (and interim periods therein) ending 30 June 2026 and thereafter</b>			
<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 IAS 21 - Lack of Exchangeability</i>	Mandatory	August 2023	1 January 2025
<i>Amendments to IFRS 9 and IFRS 7 - Amendments to the Classification and Measurement of Financial Instruments</i>	May adopt early	May 2024	1 January 2026 See note 2 below
<i>Annual Improvements to IFRS Accounting Standards</i> <i>Amendments to IFRS 1, IFRS 7, IFRS 9, IFRS 10 and IAS 7</i>	May adopt early	July 2024	1 January 2026 See note 3 below
<i>Amendments to IFRS 9 and IFRS 7 - Contracts Referencing Nature-dependent Electricity</i>	May adopt early See note 4 below	December 2024	1 January 2026 See note 4 below
<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 (not reflected in this checklist)</i>	May adopt early	May 2024	1 January 2027 See note 5 below

- 1) In December 2015, the IASB postponed the effective date of *Amendments to IFRS 10 and IAS 28 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture* indefinitely pending the outcome of its standard-setting project on the equity method of accounting.
- 2) The amendments to IFRS 7 and IFRS 9 - *Amendments to the Classification and Measurement of Financial Instruments* must be applied at the same time. If an entity applies the amendments to IFRS 9 regarding classification of financial assets (Section 4.1) early, it must also apply paragraphs 20B, 20C and 20D of the amendments to IFRS 7.
- 3) The amendments to each IFRS accounting standard in the Annual Improvements to IFRS Accounting Standards are permitted to be adopted early, but an entity can individually elect which amendments to IFRS accounting standards it applies early.
- 4) The amendments to IFRS 7 and IFRS 9 - *Contracts Referencing Nature-dependent Electricity* must be applied at the same time. The date of initial application of these amendments must be the beginning of a reporting period, which might be a reporting period other than an annual reporting period, starting after the issue of the amendments.
- 5) This checklist does not reflect the requirements of IFRS 19 *Subsidiaries without Public Accountability: Disclosures*.

## Ticking the right boxes

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

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

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

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

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## Condensed interim reporting checklist

IAS 34.1	IAS 34 does not mandate whether, how frequently, or how soon after the end of an interim period, an entity publishes interim financial reports. However, IAS 34 applies if the entity publishes an interim financial report in accordance with IFRS accounting standards.
IAS 34.9	<p>If the entity publishes a complete set of financial statements in its interim financial report, the form and content of those statements conform to the requirements of IAS 1 for a complete set of financial statements.</p> <p>Other IFRS accounting standards specify required disclosures in financial statements. In that context, "financial statements" means complete sets of financial statements of the type normally included in an annual financial report and sometimes included in other reports. The disclosures required by those other IFRS accounting standards are not required if the entity's interim financial report includes only condensed financial statements and selected explanatory notes rather than a complete set of financial statements.</p> <p>Therefore, this checklist contains only those interim disclosures that are specifically required by IFRS accounting standards for condensed financial statements. Consistent with IAS 34.6, any disclosures that would duplicate the disclosure contained in the most recent annual financial statements, such as details of accounts that have not changed significantly in amount since the end of the most recently completed fiscal year, may be omitted. However, consistent with the principles of the <i>Conceptual Framework</i> and IAS 34.15, disclosure must be provided for events subsequent to the end of the most recent annual reporting period that have a material effect on the interim financial statements. For example, disclosures must address significant changes in accounting policies and methods, estimates used in the preparation of financial statements, status of long-term contracts, capitalisation (including significant new borrowings or modification of existing financing arrangements) and the reporting entity resulting from business combinations or dispositions.</p>
IAS 34.19	The entity does not describe an interim financial report as complying with IFRS accounting standards unless it complies with all of the requirements of each IFRS accounting standards (or IFRS accounting standards if the entity early adopts IFRS 18).

### Components of condensed interim financial statements (IAS 1)

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

IFRS 18 *Presentation and Disclosure in Financial Statements*, 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 the section *Components of condensed interim financial statements (IFRS 18)*. Please refer below for detailed disclosure requirements (Questions 57 to 75).

- |   |           |   |                          |                          |                          |
|---|-----------|---|--------------------------|--------------------------|--------------------------|
| 1 | IAS 34.19 | If the entity's interim financial report complies with IAS 34, does the entity disclose that fact | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2 | IAS 34.8  | Do the interim financial statements include at least the following components:                    |                          |                          |                          |
|   |           | a. A condensed statement of financial position  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|   |           | b. A condensed statement of profit or loss and other comprehensive income as either:              |                          |                          |                          |

		Disclosure made			Comments
		Yes	No	N/A	
	<ul style="list-style-type: none"> <li>▪ A condensed single statement</li> </ul> Or <ul style="list-style-type: none"> <li>▪ A condensed separate statement of profit or loss and a condensed statement presenting comprehensive income</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
IAS 34.8A	If the entity presents items of profit or loss in a separate statement as described in IAS 1.10A, it shall present interim condensed information from that statement.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	c. A condensed statement of changes in equity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	d. A condensed statement of cash flows	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	e. Selected explanatory notes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3	IAS 34.10	The format of the condensed financial statements is consistent with the format presented in the annual accounts. Do the condensed financial statements include, at a minimum:			
	a. Each of the headings and subtotals that were included in its most recent annual financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	b. Additional line items or notes whose omission would make the condensed interim financial statements misleading	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4	IAS 34.11 IAS 33.2	If the entity is within the scope of IAS 33 <i>Earnings per Share</i> , does the entity present basic and diluted earnings per share in the statement that presents profit or loss (which may be a separate income statement)			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
IAS 34.11A	If the entity presents items of profit or loss in a separate statement as described in IAS 1.10A, it presents basic and diluted earnings per share in that statement. If the entity presents items of profit or loss in a statement of profit or loss separate from a statement presenting comprehensive income as described in IFRS 18.12(b), it presents basic and diluted earnings per share in the that statement of profit or loss.				
IAS 34.14	An interim financial report is prepared on a consolidated basis if the entity's most recent annual financial statements were consolidated statements. The parent's separate financial statements are not consistent or comparable with the consolidated statements in the most recent annual financial report. If an entity's annual financial report included the parent's separate financial statements in addition to consolidated financial statements, IAS 34 neither requires nor prohibits the inclusion of the parent's separate statements in the entity's interim financial report.				
<b>Fair presentation and compliance with IFRS accounting standards</b>					
IAS 1.4	IAS 1 does not apply to the structure and content of condensed interim financial statements prepared in accordance with IAS 34. However, IAS1.15-35 apply to such financial statements.				
IFRS 18.5	IFRS 18 does not apply to the presentation and disclosure of information in condensed interim financial statements prepared applying IAS 34. However, IFRS 18.41-45 and IFRS 18.117-125 apply to such financial statements.				
5	IAS 1.19 IAS 1.20 IAS 8.6E IAS 8.6F	In the extremely rare circumstances in which management concludes that compliance with a requirement in an IFRS would be so misleading that it would conflict with the objective of interim 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 interim financial statements present fairly the entity's financial position, financial performance and cash flows	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



		Disclosure made			
		Yes	No	N/A	Comments
6	IAS 1.20 IAS 1.21 IAS 8.6F IAS 8.6G	b. That it complies with applicable IFRSs, except that it departs from a requirement of an IFRS to achieve a fair presentation			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		c. The title of the IFRS from which the entity departs			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		d. The nature of the departure			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		e. The treatment that the IFRS would require			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		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>			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		g. The treatment adopted			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		h. For each period presented, the financial impact of the departure on each item in the interim financial statements that would have been reported in complying with the requirement			
7	IAS 1.23 IAS 8.6I	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		If the entity departed from a requirement of an IFRS in a prior period, and the departure affects the amounts recognised in the financial statements for the current interim reporting period, does the entity disclose:			
		a. The title of the IFRS from which the entity has departed			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		b. The nature of the departure			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		c. The treatment that the IFRS would require			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		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>			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		e. The treatment adopted			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		f. For each period presented, the financial impact of the departure on each item in the interim financial statements that would have been reported in complying with the requirement			
8	IAS 1.25 IAS 8.6K IAS 10.14	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		In the extremely rare circumstances in which management concludes that compliance with a requirement in an IFRS would be so misleading that it would conflict with the objective of financial statements set out in the <i>Conceptual Framework</i> , but the relevant regulatory framework prohibits departure from the requirement, does the entity reduce the perceived misleading aspects of compliance by disclosing, to the maximum extent possible, all of the following:			
		a. The title of the IFRS accounting standard in question			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		b. The nature of the requirement			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		c. The reason why management concluded that complying with that requirement is so misleading in the circumstances that it conflicts with the objective of financial statements set out in the <i>Conceptual Framework</i>			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		d. For each period presented, the adjustments to each item in the interim financial statements that management concluded would be necessary to achieve a fair presentation			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<b>Going concern</b>			
		The entity does not prepare its interim financial statements on a going concern basis if management determines after the interim 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.			
9	IAS 1.25 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			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		If the interim financial statements are not prepared on a going concern basis, does the entity disclose:			
		a. The fact that the interim financial statements are not prepared on a going concern basis			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	





	Disclosure made			Comments
	Yes	No	N/A	
<ul style="list-style-type: none"> <li>Revenues from external customers, if included in the measure of segment profit or loss reviewed by the chief operating decision maker or otherwise regularly provided to the chief operating decision maker</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<ul style="list-style-type: none"> <li>Intersegment revenues, if included in the measure of segment profit or loss reviewed by the chief operating decision maker or otherwise regularly provided to the chief operating decision maker</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<ul style="list-style-type: none"> <li>A measure of segment profit or loss</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<ul style="list-style-type: none"> <li>A measure of total assets and liabilities for a particular reportable segment if such amounts are regularly provided to the chief operating decision maker and if there has been a material change from the amount disclosed in the last annual financial statements for that reportable segment</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<ul style="list-style-type: none"> <li>A description of differences from the last annual financial statements in the basis of segmentation or in the basis of measurement of segment profit or loss</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<ul style="list-style-type: none"> <li>A reconciliation of the total of the reportable segments' measures of profit or loss to the entity's profit or loss before tax expense (tax income) and discontinued operations. However, if an 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 profit or loss after those items. Material reconciling items must be separately identified and described in that reconciliation</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
h. Events after the interim period that are not reflected in the financial statements for the interim period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
i. The effect of changes in the composition of the entity:				
<ul style="list-style-type: none"> <li>The effect of changes in the composition of the entity during the interim period, including business combinations, obtaining or losing control of subsidiaries and long-term investments, restructurings and discontinued operations</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<ul style="list-style-type: none"> <li>In the case of a business combination, have Questions 14 to 34 of this disclosure checklist been completed</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
j. For financial instruments, the disclosures about fair value required by IFRS 13.91-93(h), 94-96, 98 and 99 and IFRS 7.25, 26 and 28-30. Please refer below for detailed disclosure requirements (Questions 35 to 47)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
k. For entities becoming, or ceasing to be, investment entities, as defined in IFRS 10 <i>Consolidated Financial Statements</i> , the disclosures in IFRS 12.9B. Please refer below for detailed disclosure requirements (Questions 48 to 49)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
l. The disaggregation of revenue from contracts with customers required by IFRS 15.114-115 (Questions 50 to 51)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
m. For entities that early adopt IFRS 18, the disclosures about management-defined performance measures required by IFRS 18.121-125. Please refer below for detailed disclosure requirements (Questions 69 to 75)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

		Disclosure made			
		Yes	No	N/A	Comments
	e. A qualitative description of the factors that make up the goodwill recognised, such as expected synergies from combining operations of the acquiree and the acquirer, intangible assets that do not qualify for separate recognition or other factors	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
15	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 interim financial statements are authorised for issue), does the entity disclose the acquisition-date fair value of the total consideration transferred and the acquisition-date fair value of each major class of consideration, such as:			
	a. Cash	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	b. Other tangible or intangible assets, including a business or subsidiary of the acquirer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	c. Liabilities incurred, for example, a liability for contingent consideration	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	d. Equity interests of the acquirer, including the number of instruments or interests issued or issuable and the method of measuring the fair value of those instruments or interests	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	IFRS 3.App.A	Contingent consideration is either: a. An obligation of the acquirer to transfer additional assets or equity interests to the former owners of an acquiree as part of the exchange transaction, if specified future events occur or conditions are met Or b. A right of the acquirer to receive previously transferred consideration, if specified future events occur or conditions are met.			
16	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 interim financial statements are authorised for issue), for contingent consideration arrangements and indemnification assets, does the entity disclose:			
	a. The amount recognised as of the acquisition date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	b. A description of the arrangement and the basis for determining the payment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	c. An estimate of the range of outcomes (undiscounted) or, if a range cannot be estimated, that fact and the reasons why a range cannot be estimated. If the maximum amount of the payment is unlimited, the acquirer discloses that fact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
17	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 interim financial statements are authorised for issue), for acquired receivables, does the entity disclose:			
	a. The fair value of the receivables	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	b. The gross contractual amounts receivable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	c. The best estimate at the acquisition date of the contractual cash flows not expected to be collected	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	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.			
18	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 interim 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			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

			Disclosure made			Comments
			Yes	No	N/A	
19	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 interim financial statements are authorised for issue), for each contingent liability recognised under IFRS 3.23, does the entity make the disclosures in IAS 37.85	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
20	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	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	
21	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 interim financial statements are authorised for issue), does the entity disclose the goodwill that is expected to be deductible for tax purposes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
22	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 interim financial statements are authorised for issue), for transactions that the entity recognises separately from the acquisition of assets and assumption of liabilities in the business combination in accordance with IFRS 3.51, does the entity disclose: a. A description of each transaction b. How the acquirer accounted for each transaction c. The amounts recognised for each transaction and the line item in the financial statements in which each amount is recognised d. If the transaction is the effective settlement of a pre-existing relationship, the method used to determine the settlement amount	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
	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.				
23	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 interim 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	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
24	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 interim 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	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	



				Disclosure made			
				Yes	No	N/A	Comments
25	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 interim 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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
		b. For each non-controlling interest in an acquiree measured at fair value, the valuation techniques and significant inputs used to measure that value	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	IFRS 3.App.A	Non-controlling interest is defined as the equity in a subsidiary not attributable, directly or indirectly to a parent.					
26	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 interim financial statements are authorised for issue), does the entity disclose:					
		a. The acquisition-date fair value of the equity interest in the acquiree held by the acquirer immediately before the acquisition date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	IFRS 3.42	b. Any gain or loss recognised from remeasuring the equity interest in the acquiree held by the acquirer before the business combination to fair value, in accordance with IFRS 3.42, and the line item in the statement of comprehensive income in which that gain or loss is recognised	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
27	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 interim financial statements are authorised for issue), does the entity disclose the following measures in respect of the acquiree since the acquisition date included in the consolidated statement of comprehensive income for the reporting period:					
		a. Revenue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
		b. Profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
		Or					
		c. If any of the information in (a) or (b) is impracticable, the acquirer discloses that fact and explains why the disclosure is impracticable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
28	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 interim financial statements are authorised for issue), does the entity disclose the following measures in respect of the combined entity for the current reporting period as though the acquisition date for all business combinations that occurred during the reporting period had been as of the beginning of the annual reporting period:					
		a. Revenue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
		b. Profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
		Or					
		c. If any of the information in (a) or (b) is impracticable, the acquirer discloses that fact and explains why the disclosure is impracticable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
29	IFRS 3.B66	If the acquisition date of a business combination is after the end of the reporting period, but before the interim financial statements are authorised for issue, and if the initial accounting for the business combination is incomplete at the time the interim financial statements are authorised for issue, the acquirer discloses which disclosures could not be made and reasons why they cannot be made	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

		Disclosure made			
		Yes	No	N/A	Comments
<b>Adjustments recognised in the current reporting period that relate to business combinations during the current or previous reporting periods</b>					
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.				
30	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 interim financial statements for the business combination, does the entity disclose:			
	a. The reasons why the initial accounting for the business combination is incomplete	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	b. The assets, liabilities, equity interests or items of consideration for which the initial accounting is incomplete	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
IFRS 3.49	c. The nature and amount of any measurement period adjustments recognised during the reporting period in accordance with IFRS 3.49	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
31	IFRS 3.B67(b)	For each reporting period after the acquisition date until the entity collects, sells or otherwise loses the right to a contingent consideration asset, or until the entity settles a contingent consideration liability or the liability is cancelled or expires, does the entity disclose:			
	a. Any changes in the recognised amounts, including any differences arising upon settlement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	b. Any changes in the range of outcomes (undiscounted) and the reasons for those changes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	c. The valuation techniques and key model inputs used to measure contingent consideration	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
32	IFRS 3.B67(c)	For contingent liabilities recognised in a business combination, does the entity disclose the information required by IAS 37.84 and 85 for each class of provision			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
33	IFRS 3.B67(d)	Does the entity reconcile the carrying amount of goodwill at the beginning and end of the reporting period showing separately:			
	a. The gross amount and accumulated impairment losses at the beginning of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
IFRS 5.6	b. Additional goodwill recognised during the reporting period, except goodwill included in a disposal group that, on acquisition, meets the criteria to be classified as held for sale in accordance with IFRS 5 <i>Non-current Assets Held for Sale and Discontinued Operations</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
IFRS 3.67	c. Adjustments resulting from subsequent recognition of deferred tax assets during the reporting period in accordance with IFRS 3.67	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
IFRS 5.6	d. Goodwill included in a disposal group classified as held for sale in accordance with IFRS 5 and goodwill derecognised during the reporting period without having previously been included in a disposal group classified as held for sale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
IAS 36.104	e. Impairment losses recognised during the reporting period in accordance with IAS 36	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
IAS 21.47	f. Net exchange rate differences arising during the reporting period in accordance with IAS 21 <i>The Effects of Changes in Foreign Exchange Rates</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	g. Any other changes in the carrying amount during the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	h. The gross amount and accumulated impairment losses at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

			Disclosure made			
			Yes	No	N/A	Comments
34	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 interim financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>IFRS 13 Fair Value Measurement disclosures</b>						
Please note that this section applies only to financial instruments.						
<b>Disclosure objectives</b>						
35	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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
IFRS 13.92	To meet the objectives in IFRS 13.91, an entity is required to consider all of the following: <ul style="list-style-type: none"> <li>▪ The level of detail necessary to satisfy the disclosure requirements</li> <li>▪ How much emphasis to place on each of the various requirements</li> <li>▪ How much aggregation or disaggregation to undertake</li> <li>▪ Whether users of financial statements need additional information to evaluate the quantitative information disclosed</li> </ul>					
36	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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
IFRS 13.93	In addition, IFRS 13.93 establishes the minimum disclosure requirements for fair value measurements (and those based on fair value) that are recognised in the statement of financial position after initial recognition. The requirements vary depending on whether the fair value measurements are recurring or non-recurring and their categorisation within the fair value hierarchy (i.e., Level 1, 2, or 3).  In order to determine the appropriate categorisation of a fair value measurement (as a whole) within the hierarchy, an entity determines the categorisation of the inputs used to measure fair value and categorisation of the fair value measurement (as a whole).  (i) Categorisation of the inputs in the fair value hierarchy: IFRS 13's fair value hierarchy categorises inputs to valuation techniques in 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					
IFRS 13.App.A						

		Disclosure made			
		Yes	No	N/A	Comments
IFRS 13.73 IFRS 13.75	<p>(ii) Categorisation of the fair value measurement (as a whole) in the fair value hierarchy:</p> <p>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, 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.</p> <p>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.</p> <p>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.</p> <p>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.</p>				
<b>Accounting policies</b>					
37 IFRS 13.95 IFRS 13.93(c)	Does the entity disclose its policy for determining when transfers between levels of the fair value hierarchy are deemed to have occurred	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
IFRS 13.93(e)(iv)	<p>IFRS 13.95 requires that an entity determines (and consistently follows) 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 policies include:</p> <p>a. The date of the event or change in circumstances that caused the transfer</p> <p>b. The beginning of the reporting period</p> <p>c. The end of the reporting period</p>				
38 IFRS 13.96 IFRS 13.48	If an entity makes an accounting policy decision to use the exception in IFRS 13.48, does the entity disclose that policy, including its policy for allocating bid-ask spread adjustments and credit adjustments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
IFRS 13.48-52	<p>If an entity that holds a group of financial assets and financial liabilities is exposed to the market risks (as defined in IFRS 7) and 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 IFRS 13.48 to 51 should be read as applying to all contracts within the scope of, and accounted for, under IFRS 9, regardless of whether they meet the definitions of financial assets or financial liabilities in IAS 32.</p>				
<b>Class of assets and liabilities</b>					
39 IFRS 13.94	Does the entity classify assets and liabilities under the scope of IFRS 13 based on both:				
	a. The nature, characteristics and risks of the asset or liability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	b. The level of the fair value hierarchy within which the fair value measurement is categorised	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

		Disclosure made			
		Yes	No	N/A	Comments
IFRS 13.94	<div style="border: 1px solid black; padding: 5px;"> <p>The number of classes of assets and liabilities may need to be greater for fair value measurements categorised within Level 3 because those measurements have a greater degree of uncertainty and subjectivity. Determining the appropriate classes of assets and liabilities requires judgement and often may require more disaggregation than the line items presented in the statement of financial position. Note: If another IFRS specifies the class for an asset or liability, an entity may use that class when providing the disclosures required by IFRS 13, provided that class meets IFRS 13's requirements for determining classes.</p> </div>				
40	IFRS 13.94	<p>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</p>			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<b>Fair value disclosures</b>				
41	IFRS 13.99	<p>Does the entity present the quantitative disclosures required by IFRS 13 in tabular format, unless another format is more appropriate</p>			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
42	IFRS 13.98	<p>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</p>			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<b>Recurring fair value measurements of assets and liabilities</b>				
IFRS 13.93 (a)	<div style="border: 1px solid black; padding: 5px;"> <p>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).</p> </div>				
43	IFRS 13.93	<p>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:</p>			
	a. The fair value measurement at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	b. The level of the fair value hierarchy within which the fair value measurements are categorised in their entirety (Level 1, 2 or 3)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	c. For assets and liabilities held at the end of the reporting period, the amount of any transfers between Level 1 and Level 2, separately disclosing transfers into each level from transfers out of each level, and the reasons for those transfers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	d. For fair value measurements categorised within Level 2 and Level 3 of the hierarchy:				
	▪ A description of the valuation technique(s) and the inputs used in the measurement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	▪ If there has been a change in valuation technique, that change and the reason(s) for making it	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	▪ For fair value measurements categorised within Level 3 of the fair value hierarchy, quantitative information about the significant unobservable inputs used in the fair value measurement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

*IFRS 13.93(d)*

An entity is not required to create quantitative information to comply with this disclosure requirement if significant unobservable inputs are not developed by the entity when measuring fair value (e.g., when an entity uses prices from prior transactions or third-party pricing information without adjustment). However, an entity cannot ignore quantitative unobservable inputs that are significant to the fair value measurement and are reasonably available to the entity.

e. For fair value measurements categorised within Level 3 of the fair value hierarchy, a reconciliation from the opening balances to the closing balances disclosing, separately, changes during the period attributable to the following:

- Total gains and losses recognised during the period in profit or loss, and the line item(s) in profit or loss in which those gains or losses are recognised
- 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

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 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.



		Disclosure made			
		Yes	No	N/A	Comments
<b>Non-recurring fair value measurements of assets and liabilities</b>					
	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).			
44	IFRS 13.93	Does the entity disclose for assets and liabilities that are measured at fair value on a non-recurring basis in the statement of financial position after initial recognition:			
	a. The fair value measurement at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	b. The reasons for the fair value measurement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	c. The level of the fair value hierarchy within which the fair value measurements are categorised in their entirety (Level 1, 2 or 3)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	d. For fair value measurements categorised within Level 2 and Level 3 of the hierarchy:				
	▪ A description of the valuation technique(s) and the inputs used in the measurement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	▪ If there has been a change in valuation technique, that change and the reason(s) for making it	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	▪ For fair value measurements categorised within Level 3 of the fair value hierarchy, quantitative information about the significant unobservable inputs used in the fair value measurement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	IFRS 13.93(d)	An entity is not required to create quantitative information to comply with these disclosure requirements if significant unobservable inputs are not developed by the entity when measuring fair value (e.g., when an entity uses prices from prior transactions or third-party pricing information without adjustment). However, an entity cannot ignore quantitative unobservable inputs that are significant to the fair value measurement and are reasonably available to the entity.			
	e. For fair value measurements categorised within Level 3 of the fair value hierarchy, a description of the valuation processes used by the entity (including, for example, how an entity decides its valuation policies and procedures and analyses changes in fair value measurements from period to period)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>IFRS 7 disclosures</b>					
	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				
	IFRS 7.29(d)	b. For lease liabilities			
45	IFRS 7.25 IFRS 7.29	Does the entity disclose for each class of financial assets and financial liabilities the fair value of that class of assets and liabilities in a way that permits it to be compared with its carrying amount (except for those noted in IFRS 7.29)			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
46	IFRS 7.26	In disclosing fair values, does the entity group financial assets and financial liabilities into classes, but offset them only to the extent that their carrying amounts are offset in the statement of financial position			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

				Disclosure made			
				Yes	No	N/A	Comments
47	IFRS 7.28	If 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., Level 1 input) nor based on a valuation technique that uses only data from observable markets (see IFRS 9.B5.1.2A), then the entity must disclose by class of financial asset or liability:					
	IFRS 9.B5.1.2A(b)	a. Its accounting policy for recognising the difference between the fair value at initial recognition and the transaction price in profit or loss to reflect a change in factors (including time) that market participants would take into account when pricing the asset or liability		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	IFRS 9.B5.2.2A	An entity subsequently measures a financial asset or financial liability and the subsequent recognition of gains and losses consistently with the requirements of IFRS 9.					
	IFRS 7.28(b)	b. The aggregate difference yet to be recognised in profit or loss at the beginning and end of the reporting period and reconciliation of changes in the balance of this difference		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	IFRS 7.28(c)	c. Why the entity has concluded that the transaction price was not the best evidence of fair value, including a description of the evidence that supports the fair value		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Investment entity disclosures</b>							
48	IAS 34.16A(k) IFRS 12.9B	When an entity becomes, or ceases to be, an investment entity, as defined in IFRS 10, does the entity disclose the change of investment entity status and the reasons for the change		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
49	IAS 34.16A(k) IFRS 12.9B	When, an entity becomes an investment entity, does the entity disclose the effect of the change of status on the financial statements for the period presented, including:					
		a. The total fair value, as of the date of change of status, of the subsidiaries that cease to be consolidated		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		b. The total gain or loss, if any, calculated in accordance with IFRS 10.B101		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		c. The line item(s) in profit or loss in which the gain or loss is recognised (if not presented separately)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Disaggregation of revenue</b>							
50	IFRS 15.114	Does the entity disaggregate revenue recognised from contracts with customers into categories that depict how the nature, amount, timing and uncertainty of revenue and cash flows are affected by economic factors		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	IFRS 15.B87	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.					
	IFRS 15.B88	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: a. Disclosures presented outside the financial statements (for example, in earnings releases, annual reports or investor presentations)					

		Disclosure made			
		Yes	No	N/A	Comments
	IFRS 15.B89	<p>b. Information regularly reviewed by the chief operating decision maker for evaluating the financial performance of operating segments</p> <p>c. Other information that is similar to the types of information identified in IFRS 15.B88(a) and (b) and that is used by the entity or users of the entity's financial statements to evaluate the entity's financial performance or make resource allocation decisions</p> <p>Examples of categories that might be appropriate include, but are not limited to, all of the following:</p> <ul style="list-style-type: none"> <li>▪ Type of good or service (for example, major product lines)</li> <li>▪ Geographical region (for example, country or region)</li> <li>▪ Market or type of customer (for example, government and non-government customers)</li> <li>▪ Type of contract (for example, fixed-price and time-and-materials contracts)</li> <li>▪ Contract duration (for example, short-term and long-term contracts)</li> <li>▪ 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)</li> <li>▪ Sales channels (for example, goods sold directly to consumers and goods sold through intermediaries)</li> </ul>			
51	IFRS 15.115	<p>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</p> <p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p><b>Changes in accounting policies</b></p> <p>If there has been a change in accounting policy, other than one for which the transition is specified by a new IFRS, does the entity reflect the change by:</p> <p>a. Restating the financial statements of prior interim periods of the current financial year and the comparable interim periods of any prior financial years that will be restated in the annual financial statements</p> <p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>Or</p> <p>b. When it is impracticable to determine the cumulative effect at the beginning of the financial year of applying a new accounting policy to all prior periods, adjusting the financial statements of prior interim periods of the current financial year, and comparable interim periods of prior financial years to apply the new accounting policy prospectively from the earliest date practicable</p> <p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p><b>First-time adoption requirements</b></p> <p>IFRS 1.IG63 provides an example of the level of detail required in the reconciliations from previous GAAP to IFRS accounting standards.</p> <p>If the entity presents an interim financial report for part of the period covered by its first IFRS financial statements, does the entity:</p> <p>a. Reconcile, if the entity presented an interim financial report for the comparative interim period of the immediately preceding financial year:</p> <ul style="list-style-type: none"> <li>▪ Its equity under previous GAAP at the end of that comparable interim period to its equity under IFRS accounting standards at that date</li> <li>▪ Its current total comprehensive income (or, if an entity did not report such a total, profit or loss) under previous GAAP for that comparable interim period to</li> </ul> <p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p>			
	IFRS 1.IG63				
53	IFRS 1.32				

		Disclosure made			
		Yes	No	N/A	Comments
	its total comprehensive income under IFRS accounting standards for that period				
	<ul style="list-style-type: none"> <li>Its year-to-date total comprehensive income (or, if an entity did not report such a total, profit or loss) under previous GAAP for that comparable interim period to its total comprehensive income under IFRS accounting standards for that period</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	b. Disclose, in the entity's first interim financial report, the following information or cross-reference to another published document that contains this information:				
	<ul style="list-style-type: none"> <li>Reconciliations of its equity reported under previous GAAP to its equity under IFRS accounting standards for: <ul style="list-style-type: none"> <li>The date of transition to IFRS accounting standards</li> <li>The end of the latest period presented in the entity's most recent annual financial statements under previous GAAP</li> </ul> </li> <li>A reconciliation of the total comprehensive income (or, if the entity did not report such a total, 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</li> <li>If the entity presented a statement of cash flows under its previous GAAP, explanation of the material adjustments to the statement of cash flows</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
IFRS 1.26	<ul style="list-style-type: none"> <li>In the reconciliations of equity, any errors made under previous GAAP and any changes in accounting policies</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
IFRS 1.26	<ul style="list-style-type: none"> <li>In the reconciliation of profit or loss, any errors made under previous GAAP and any changes in accounting policies</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
IFRS 1.25	The reconciliations shall give sufficient detail to enable users to understand the material adjustments to the statement of financial position and statement of comprehensive income.				
	c. If the entity changes its accounting policies or its use of the exemptions contained in IFRS 1, explain the changes in each such interim financial report under IFRS 1.23 and update the reconciliations in (a) and (b) above	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
IFRS 1.32(za)	d. If the entity early adopts IFRS 18, present each heading it expects to use in applying IFRS 18 and the subtotals required by IFRS 18.69-74, notwithstanding the requirements in IAS 34.10	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
IFRS 1.32(za)	An entity must apply the requirements in IAS 34.10 for headings and subtotals in condensed financial statements after it has issued its first IFRS financial statements prepared in accordance with IFRS 18.				
54	IFRS 1.33 If the entity does not, in its most recent annual financial statements under previous GAAP, disclose information material to an understanding of the current interim period, does it disclose in its interim financial report that information or include a cross-reference to another published document that includes it	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
55	<b>A complete set of financial statements</b> If an entity prepares a complete set of financial statements for its interim financial report, has it completed, in addition to this checklist, the most recent annual disclosure checklist, <i>International GAAP® Disclosure Checklist (31 August 2025)</i> and applied all standards that are effective for its annual financial reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

		Disclosure made			
		Yes	No	N/A	Comments
IAS 34.7	<div>Nothing in IAS 34 is intended to prohibit or discourage an entity from publishing a complete set of financial statements (as described in IAS 1 - or IFRS 18, if the entity adopts the standard early) in its interim financial report, rather than condensed financial statements and selected explanatory notes.</div> <div>If an entity publishes a complete set of financial statements in its interim financial report, the form and content of those statements must conform to the requirements of IAS 1 (or IFRS 18, if the entity adopts the standard early) for a complete set of financial statements.</div>				
IAS 34.9					
<b>New pronouncements</b>					
56	<div>If the entity applies accounting pronouncements that were issued after the cut-off date of this checklist (i.e., 31 August 2025), does the entity make all disclosures required by those pronouncements</div>				
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Components of condensed interim financial statements (IFRS 18)</b>					
	<div>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.</div>				
57	IAS 34.19	<div>If the entity's interim financial report complies with IAS 34, does the entity disclose that fact</div>			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
58	IAS 34.8	<div>Does the interim financial report include, at a minimum, the following components:</div> <div>a. A condensed statement (or condensed statements) of financial performance as either:</div> <div><div>A condensed single statement of profit or loss and other comprehensive income</div></div> <div>Or</div> <div><div>A condensed statement of profit or loss and a separate statement presenting comprehensive income</div></div>			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
IAS 34.8A	<div>If an entity presents items of profit or loss in a statement of profit or loss separate from a statement presenting comprehensive income as described in IFRS 18.12(b), it presents interim condensed information from the statement of profit or loss.</div>				
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
59	IAS 34.10	<div>The format of the condensed financial statements is consistent with the format presented in the annual accounts. Do the condensed financial statements include, at a minimum:</div> <div>a. Each of the headings and subtotals that were included in its most recent annual financial statements</div>			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
IAS 34.10	<div>In preparing condensed financial statements, an entity must apply IAS 34 and also the requirements in IFRS18.41-45 and in IAS 8.6A-6N <i>Basis of Preparation of Financial Statements</i>.</div>				
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
60	IAS 34.11	<div>If the entity is within the scope of IAS 33 <i>Earnings per Share</i>, does the entity present basic and diluted earnings per share in the statement that presents profit or loss (which may be a separate income statement)</div>			
	IAS 33.2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
IAS 34.11A	<div>If an entity presents items of profit or loss in a separate statement of profit or loss separate from a statement presenting comprehensive income as described in IFRS 18.12(b), it presents basic and diluted earnings per share in the statement of profit or loss.</div>				

		Disclosure made			
		Yes	No	N/A	Comments
IAS 34.14	An interim financial report is prepared on a consolidated basis if the entity's most recent annual financial statements were consolidated statements. The parent's separate financial statements are not consistent or comparable with the consolidated statements in the most recent annual financial report. If an entity's annual financial report included the parent's separate financial statements in addition to consolidated financial statements, IAS 34 neither requires nor prohibits the inclusion of the parent's separate statements in the entity's interim financial report.				
<b>Transition to IFRS 18</b>					
		An entity should apply IFRS 18.C4 and C5 when it first applies the standard.			
61	IFRS 18.C4	If an entity applies IAS 34 in preparing condensed interim financial statements in the first year of applying IFRS 18, does the entity present in the condensed interim financial statements each heading it expects to use in applying the Standard and the subtotals required by IFRS 18.69-74, despite the requirements in IAS 34.10			
	IFRS 18.C4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	IFRS 18.47	An entity must not apply the requirements in IAS 34.10 for headings and subtotals in condensed interim financial statements until it has issued its first set of annual financial statements prepared in accordance with this Standard. An entity must present totals and subtotals in the statement of profit or loss for: a. Operating profit or loss (see IFRS 18.70); b. Profit or loss before financing and income taxes (see IFRS 18.71), subject to IFRS 18.73; and c. Profit or loss (see IFRS 18.72).			
	IFRS 18.70	Operating profit or loss comprises all income and expenses classified in the operating category.			
	IFRS 18.71	Profit or loss before financing and income taxes comprises: a. Operating profit or loss b. All income and expenses classified in the investing category.			
	IFRS 18.72	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).			
	IFRS 18.73-74	If an entity that provides financing to customers as a main business activity adopts an accounting policy of classifying in the operating category income and expenses from liabilities that do not relate to the provision of financing to customers, it must determine whether to present an additional subtotal after operating profit and before the financing category.			
62	IFRS 18.C5	Does the entity disclose reconciliations for each line item presented in the statement of profit or loss for the comparative periods immediately preceding the current and cumulative current periods as part of the information required by IFRS 18.16A (a). The reconciliations are required between: a. The restated amounts presented applying the accounting policies for the comparative period and the cumulative comparative period when the entity applies this Standard; and b. The amounts previously presented applying the accounting policies for the comparative period and cumulative comparative period when the entity applied IAS 1.			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



		Disclosure made			
		Yes	No	N/A	Comments
<b>Aggregation and disaggregation (IFRS 18)</b>					
	IFRS 18.41	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.			
	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.			
63	IFRS 18.41	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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Disaggregate items based on characteristics that are not shared	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. Aggregate or disaggregate items to disclose information in the notes that fulfils the role of the notes in providing material information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. Ensure that aggregation and disaggregation in the financial statements do not obscure material information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
64	IFRS 18.42	Does the entity disaggregate items under IFRS 18.41 whenever the resulting information is material	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
65	IFRS 18.42	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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
66	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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
67	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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
68	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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Management-defined performance measures (IFRS 18)</b>					
	IFRS 18.117	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.			
	IFRS 18.117	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:			

		Disclosure made			
		Yes	No	N/A	Comments
	IFRS 18.119	<p>a. Gross profit or loss (revenue minus cost of sales) and similar subtotals (see IFRS 18.B123);</p> <p>b. Operating profit or loss before depreciation, amortisation and impairments within the scope of IAS 36;</p> <p>c. Operating profit or loss and income and expenses from all investments accounted for using the equity method;</p> <p>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;</p> <p>e. Profit or loss before income taxes; and</p> <p>f. Profit or loss from continuing operations</p> <p>An entity must presume that a subtotal of income and expenses that it uses in public communications outside its financial statements, also 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.</p>			
	IFRS 18.120	<p>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).</p>			
69	IFRS 18.121	<p>Does the entity disclose information about management-defined measures that helps users of its financial statements understand both of the following:</p> <p>a. The aspect of financial performance that, in management's view, is communicated by a management-defined performance measure</p> <p>b. How the management-defined performance measure compares with the measures defined by IFRS accounting standards</p>			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
70	IFRS 18.122	<p>Does the entity disclose information about all measures that meet the definition of management-defined performance 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</p>			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	IFRS 18.B120	<p>Management-defined performance measures relate to the same reporting period as the financial statements. Specifically, a subtotal:</p> <p>a. That relates to interim financial statements but not to the annual financial statements can only be a management-defined performance measure in the interim financial statements</p> <p>b. That relates to annual financial statements but not to interim financial statements can only be a management-defined performance measure in the annual financial statements.</p>			
71	IFRS 18.123 IFRS 18.B134	<p>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:</p> <p>a. Label and describe the measure in a way that faithfully represents its characteristics in accordance with IFRS 18.43</p> <p>b. Provide information specific to management-defined performance measures – that is:</p>			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

		Disclosure made			
		Yes	No	N/A	Comments
					<ul style="list-style-type: none"> <li>▪ 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</li> </ul>
	IFRS 18.B135(b)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
					<ul style="list-style-type: none"> <li>▪ 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</li> </ul>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
72	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)			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		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 'nonrecurring expenses')			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
73	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			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		b. How the management-defined performance measure is calculated			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		c. A reconciliation between the management-defined performance measure and the most directly comparable subtotal listed in IFRS 18.118 or total or subtotal specifically required to be presented or disclosed by IFRS accounting standards			
	IFRS 18.B136	<ul style="list-style-type: none"> <li>▪ In aggregating or disaggregating the reconciling items disclosed, does the entity apply the requirements in IFRS 18.41-43</li> </ul>			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	IFRS 18.B137	<ul style="list-style-type: none"> <li>▪ For each reconciling item, does the entity disclose:</li> </ul>			
		<ul style="list-style-type: none"> <li>▪ The amount(s) related to each line item in the statement(s) of financial performance</li> </ul>			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	IFRS18.B138	<ul style="list-style-type: none"> <li>▪ 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</li> </ul>			
	IFRS18.B139				
	IFRS18.B140				
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		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			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		e. A description of how the entity adopts IFRS 18.B141 to determine the income tax effect required by d. above			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
74	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			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		b. The reasons for the change, addition or cessation			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

		Disclosure made			Comments
		Yes	No	N/A	
	c. Restated comparative information to reflect the change, addition or cessation unless it is impracticable to do so	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
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 IAS 8.50-53.				
75 IFRS 18.125		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

## Appendix - Notes

[illegible]













Item Number	Commentary	Working paper reference

## EY | Building a better working world

EY is building a better working world by creating new value for clients, people, society and the planet, while building trust in capital markets.

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