

IFRS Core Tools

International GAAP® Disclosure Checklist

Based on International Financial
Reporting Standards in issue at
31 August 2017

Effective for entities with a year-end of
31 December 2017



Building a better
working world

International GAAP® Disclosure Checklist

Updated: August 2017

For the year ending 31 December 2017 and any interim period therein

Entity: _____ Prepared by: _____

Financial statement date: _____ Reviewed by: _____

Instructions

Two versions

In addition to this format, the checklist is also available in an interactive online version. EY's online version of the checklist may be accessed, free of charge, by registering on www.ey.com/checklist. The scoping questions in the online version enable you to identify the questions that relate to your entity's needs. It is essential that the scoping questions are carefully assessed. If not, you will have to run through a number of questions not relevant to your entity.

This version of the checklist may be shared with your EY audit team. An enhanced online version, available by subscription, contains additional features including links to the applicable standards.

IFRS as Issued by the IASB - complete and condensed financial statements

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

The checklist is applicable to annual financial statements and interim financial statements. A separate section of the checklist applies to interim condensed financial statements prepared in accordance with IAS 34 *Interim Financial Reporting*.

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

Applicable to 31 December 2017 year ends

The checklist is prepared specifically for entities with a year end of 31 December 2017. Thus, for later year ends, it may not be applicable, depending on the relevant year end and whether standards and amendments that were not effective for 31 December 2017 year-end have become effective for the later year end.

The checklist is updated semi-annually, reflecting standards issued by the IASB since the previous version. Prior to completing this checklist, refer to the IASB's website to ensure no other standards have been issued between the cut-off date of this checklist (31 August 2017) and the date when the financial statements are authorised for issue.

Materiality and judgement

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

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

In addition, entities are encouraged to refer to *Practice Statement 2: Making Materiality Judgements* that was issued in 2017 which provides non-mandatory guidance to help entities making materiality judgements when preparing general purpose IFRS financial statements. It also contains guidance on the general characteristics of materiality, a four-step process that may be applied in making materiality judgements and guidance on how to make materiality judgements in specific circumstances, namely, prior period information, errors and covenants and in the context of interim reporting (including illustrative examples). As the *Practice Statement* represents non-mandatory guidance, entities may apply it immediately (i.e., when making materiality judgements on disclosures for both 2016 and 2017).

For more guidance on how to improve disclosure effectiveness, please refer to our publication, *Applying IFRS: Enhancing communication effectiveness (February 2017)*, *IFRS Developments Issue 124_Disclosure Initiative - Principles of Disclosure and IFRS Developments Issue 129: Disclosure Initiative - updates on the materiality project*.¹

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

¹ Available on ey.com/ifrs.

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® 2017*, *Good Group (International) Limited - Illustrative financial statements (December 2017)* and *Good Group (International) Illustrative interim condensed consolidated financial statements (June 2017)*. Comparative amounts in the financial statement disclosures are always required, unless explicitly exempted by the applicable IFRS.

Identification of requirements that are applicable for the first time

To assist users of the checklist in identifying disclosure requirements that are new in the reporting period ending 31 December 2017, such requirements are marked 'New'. New requirements include requirements that are mandatory for the first time in the current reporting period, as well as those with a later effective date, but which may be adopted early. For instance, for the reporting period 1 January 2017 - 31 December 2017, *Amendments to IAS 7 - Disclosure Initiative* is mandatory for the first time, and the disclosure requirements herein are marked 'New'.

Similarly, in the 'New pronouncements' section, all new requirements are marked 'New', for instance, IFRS 15 *Revenue from Contracts with Customers* is marked 'New', even though it is not mandatory in the current period. To identify which disclosure requirements (among those marked 'New') are new to a particular entity, the checklist user must also consider whether mandatory and voluntary new requirements have been early-adopted in previous periods.

New disclosure requirements resulting from IFRS 15 *Revenue from Contracts with Customers*, IFRS 16 *Leases* and IFRS 17 *Insurance Contracts* are included in the 'New pronouncements' section. Consequential amendments are included in the relevant sections, rather than the 'New pronouncements' section.

Disclosure requirements in IFRS 7 *Financial Instruments: Disclosures* under IFRS 9 *Financial Instruments* (2010, 2013 and 2014) are included in the 'New pronouncements' section. Consequential amendments to IFRS 9 (2010, 2013 and 2014) are included in either the 'New pronouncements' section or the relevant sections. Disclosure requirements in *Applying IFRS 9 Financial Instruments with IFRS 4 Insurance Contracts* are included in the 'Insurance contracts' section.

A list of the new pronouncements that may introduce new requirements for entities with 31 December 2017 year-end reporting is provided below. This checklist reflects IFRS in issue at 31 August 2017 that are effective for entities with year-ends of 31 December 2017.

Title	Status	Issue date of original standard	Effective date (annual periods beginning on or after)
Effective for annual periods (and interim periods therein) ending 31 December 2017 and thereafter			
IFRS 9 <i>Financial Instruments (issued in 2010)</i>	May adopt early	October 2010	See note below
<i>Amendments to IFRS 7 and IFRS 9 Mandatory Effective Date and Transition Disclosures</i>	May adopt early	October 2010	See note below
<i>Hedge Accounting and amendments to IFRS 9, IFRS 7 and IAS 39</i>	May adopt early	November 2013	See note below
IFRS 15 <i>Revenue from Contracts with Customers</i>	May adopt early	May 2014	1 January 2018
IFRS 9 <i>Financial Instruments (issued in 2014)</i>	May adopt early	July 2014	1 January 2018
<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 below
IFRS 16 <i>Leases</i>	May adopt early	January 2016	1 January 2019
<i>Amendments to IAS 12 - Recognition of Deferred Tax Assets for Unrealised Losses</i>	May adopt early	January 2016	1 January 2017
<i>Amendments to IAS 7 - Disclosure Initiative</i>	May adopt early	January 2016	1 January 2017
<i>Clarifications to IFRS 15 Revenue from Contracts with Customers</i>	May adopt early	April 2016	1 January 2018
<i>Amendments to IFRS 2 - Classification and Measurement of Share-based Payment Transactions</i>	May adopt early	June 2016	1 January 2018
<i>Amendments to IFRS 4 - Applying IFRS 9 Financial Instruments with IFRS 4 Insurance Contract</i>	See note below	September 2016	See note below
<i>IFRIC 22 Foreign Currency Transactions and Advance Consideration</i>	May adopt early	December 2016	1 January 2018
<i>Amendments to IAS 40 - Transfers of Investment Property</i>	May adopt early	December 2016	1 January 2018
<i>Annual Improvements to IFRS Standards 2014-2016 Cycle</i>	May adopt early	December 2016	See note below
IFRS 17 <i>Insurance Contracts</i>	May adopt early	May 2017	1 January 2021
<i>IFRIC 23 Uncertainty over Income Tax Treatments</i>	May adopt early	June 2017	1 January 2019

IFRS 9 (2014), as issued in July 2014, supersedes IFRS 9 (2009), IFRS 9 (2010), *Amendments to IFRS 7 and IFRS 9 Mandatory Effective Date and Transition Disclosures* and IFRS 9 (2013) (*Hedge Accounting and amendments to IFRS 9, IFRS 7 and IAS 39*). An entity must apply IFRS 9 (2014) for annual periods beginning on or after 1 January 2018. However, for annual periods beginning before 1 January 2018, an entity may elect to apply those earlier versions of IFRS 9 instead of applying IFRS 9 (2014) if, and only if, the entity's relevant date of initial application is before 1 February 2015.

In December 2015, the IASB postponed the effective date of *Amendments to IFRS 10 and IAS 28 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture* indefinitely pending the outcome of its research project on the equity method of accounting.

In September 2016, the IASB issued amendments to IFRS 4 to address issues arising from the different effective dates of IFRS 9 and the new insurance contracts standard IFRS 17 *Insurance Contracts*. The amendments introduce two alternative options for entities issuing contracts within the scope of IFRS 4, notably the temporary exemption approach and the overlay approach. The temporary exemption approach enables eligible entities to defer the implementation date of IFRS 9 until the effective date of IFRS 17 (i.e., 1 January 2021). The overlay approach allows an entity applying IFRS 9 from 2018 onwards to remove from profit or loss the effects of some of the accounting mismatches that may occur from applying IFRS 9 before IFRS 17 is applied.

In December 2016, the IASB issued *Annual Improvements to IFRS Standards 2014-2016 Cycle*. Amendments to IFRS 12 *Disclosure of Interests in Other Entities* to clarify the scope of disclosures in accordance with IFRS 12, for an entity's interests in a subsidiary, a joint venture or an associate that are classified (or included in a disposal group that is classified) as held for sale or discontinued operations, in accordance with IFRS 5 *Non-current Assets Held for Sale and Discontinued Operations* is effective for annual periods beginning on or after 1 January 2017. Amendments to IFRS 1 *First-time Adoption of International financial Reporting Standards*, which delete some short-term exemptions and amendments to IAS 28 *Investments in Associates and Joint Ventures* to clarify the election of an investment in an associate or a joint venture to measure at fair value through profit or loss in accordance with IFRS 9, is effective for annual periods beginning on or after 1 January 2018.

In May 2017, the IASB issued IFRS 17 *Insurance contracts (IFRS 17)*, a comprehensive new accounting standard for insurance contracts covering recognition and measurement, presentation and disclosure. Once effective, IFRS 17 replaces

IFRS 4 *Insurance Contracts* (IFRS 4) that was issued in 2005. IFRS 17 must be first applied for reporting periods starting on or after 1 January 2021, with comparative figures being required.

Ticking the right boxes

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

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

No = Disclosure has not been made. 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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General

Identification and components of financial statements

1	<i>IAS 1.49</i>	Are the financial statements identified clearly (using an unambiguous title) and distinguished from other information in the same published document	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2	<i>IAS 1.10</i>	Does the entity present a complete set of financial statements which comprises:				
		a. A statement of financial position as at the end of the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		b. A statement of profit or loss and other comprehensive income for the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		c. A statement of changes in equity for the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		d. A statement of cash flows for the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		e. Notes, comprising significant accounting policies and other explanatory information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		f. Comparative information in respect of the preceding period as specified in IAS 1.38 and 38A	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<i>IAS 1.10A</i>	An entity may present a single statement of profit or loss and other comprehensive income, with profit or loss and other comprehensive income presented in two sections. The sections shall be presented together, with the profit or loss section presented first followed directly by the other comprehensive income section.				
	<i>IAS 1.139P</i>	<i>The Disclosure Initiative (Amendments to IAS 1)</i> was released in December 2014 and amended paragraphs 10, 31, 54, 55, 82A, 85, 113-114, 117, 119 and 122, added paragraphs 30A, 55A and 85A-85B and deleted paragraphs 115 and 120. Entities are not required to disclose the information required by paragraphs 28 - 30 of IAS 8 in relation to these amendments.				
3	<i>IAS 1.51</i>	Does the entity prominently display the following at least once in the financial statements:				
		a. The name of the reporting entity or other means of identification, and any change in that information from the end of the preceding reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		b. Whether the financial statements cover the individual entity or a group of entities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		c. The date of the end of the reporting period or the period covered by the financial statements or notes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<i>IAS 21.8</i>	d. The presentation currency, as defined in IAS 21.8	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		e. The level of rounding used in the presentation of amounts in the financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Corporate information

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

		Disclosure made			Comments	
		Yes	No	N/A		
Compliance with International Financial Reporting Standards						
5	IAS 1.15 IAS 1.17 IAS 1.112 IFRS 5.5B	Does the entity provide additional disclosures if the requirements in IFRS are insufficient to enable users to understand the impact of particular transactions, other events, and conditions on the entity's financial position and financial performance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		For instance, additional disclosures about non-current assets (or disposal groups) classified as held for sale or discontinued operations (beyond those required specifically by IFRS 5 <i>Non-current Assets Held for Sale and Discontinued Operations</i> or other IFRSs) may be necessary to comply with this requirement.				
6	IAS 1.16 IAS 1.16	Does the entity disclose an explicit and unreserved statement of compliance with IFRS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		The entity does not describe financial statements as complying with IFRS unless they comply with all the requirements of IFRS. In some jurisdictions, additional disclosure requirements apply, which, as long as they do not conflict with IFRS, would not disqualify a statement of compliance with IFRS. Similarly, in certain jurisdictions, the applicable standards may be the same as under IFRS, but may be the subject of a regulatory approval or endorsement mechanism before they become effective. Entities in these jurisdictions may only refer to compliance with IFRS as issued by the IASB if the applicable version of IFRS endorsed and complied with is consistent with IFRS. This is for instance the case in the EU, where entities comply with "IFRS as endorsed by the EU" and not "IFRS (as issued by the IASB)".				
7	IAS 1.19 IAS 1.20	In the extremely rare circumstances in which management concludes that compliance with a requirement in IFRS would be so misleading that it would conflict with the objective of financial statements set out in the <i>Framework</i> , and departs from that requirement (if the relevant regulatory framework requires or otherwise does not prohibit such a departure), does the entity disclose:				
		a. That management concluded that the financial statements present fairly the entity's financial position, financial performance and cash flows	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		b. That it complies with applicable IFRS, except that it departs from a requirement of 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>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 financial statements that would have been reported in complying with the requirement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8	IAS 1.21 IAS 1.20	If the entity departed from a requirement of IFRS in a prior period, and the departure affects the amounts recognised in the financial statements for the current reporting period, does the entity disclose:				
		a. The title of the IFRS from which the entity has departed	<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>Framework</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		e. The treatment adopted	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

		Disclosure made			Comments
		Yes	No	N/A	
					f. For each period presented, the financial impact of the departure on each item in the financial statements that would have been reported in complying with the requirement
9	IAS 1.23	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	In the extremely rare circumstances in which management concludes that compliance with a requirement in IFRS would be so misleading that it would conflict with the objective of financial statements set out in the <i>Framework</i> , but the relevant regulatory framework prohibits departure from the requirement, does the entity, to the maximum extent possible, reduce the perceived misleading aspects of compliance by disclosing all of the following:
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	a. The title of the IFRS in question
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	b. The nature of the requirement
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	c. The reason why management concluded that complying with that requirement is so misleading in the circumstances that it conflicts with the objective of financial statements set out in the <i>Framework</i>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	d. For each period presented, the adjustments to each item in the financial statements that management concluded would be necessary to achieve a fair presentation
Going concern					
	IAS 1.25 IAS 10.14	The entity does not prepare its financial statements on a going concern basis if management determines after the reporting period (or earlier) either that it intends to liquidate the entity or to cease trading, or that it has no realistic alternative but to do so.			
10	IAS 1.25	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Does the entity disclose material uncertainties related to events or conditions that may cast significant doubt upon the entity's ability to continue as a going concern
11	IAS 1.25	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	If the financial statements are not prepared on a going concern basis, does the entity disclose:
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	a. The fact that the financial statements are not prepared on a going concern basis
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	b. The basis on which the financial statements are prepared
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	c. The reason why the entity is not regarded as a going concern
Frequency of reporting					
12	IAS 1.36	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	If the end of the entity's reporting period changes and the annual financial statements are presented for a period longer or shorter than one year, does the entity disclose:
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	a. The reporting period covered by the financial statements
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	b. The reason for using longer or shorter periods
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	c. The fact that amounts presented in the financial statements are not entirely comparable
Comparative information					
13	IAS 1.38	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Does the entity present comparative information for the previous period for all amounts reported in the current period's financial statements, unless an IFRS permits or requires otherwise
14	IAS 1.38	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Does the entity include comparative information for narrative and descriptive information, if it is relevant to an understanding of the current reporting period's financial statements
15	IAS 1.41	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	If the presentation or classification of items in the financial statements is amended and comparative amounts are reclassified (unless the reclassification cannot be applied after making every reasonable effort to do so), does the entity disclose:
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	a. The nature of the reclassification
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	b. The amount of each item or class of items that is reclassified

			Disclosure made			Comments
			Yes	No	N/A	
		c. The reason for the reclassification	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
16	IAS 1.42	If the entity cannot reclassify comparative amounts after making every reasonable effort to do so, does the entity disclose:				
		a. The reason for not reclassifying the amounts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		b. The nature of the adjustments that would have been made if the amounts were reclassified	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
17	IAS 1.38A	Does the entity present, as a minimum, two statements of financial position, two statements of profit or loss and other comprehensive income, two separate statements of profit or loss (if presented), two statements of cash flows and two statements of changes in equity, and related notes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	IAS 1.38B	In some cases, narrative information provided in the financial statements for the preceding period(s) continues to be relevant in the current period.				
18	IAS 1.38C	When an entity voluntarily presents comparative information in addition to the minimum comparative financial statements required by IFRSs, does the entity present related note information for those additional statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	IAS 1.38C	An entity may present comparative information in addition to the minimum comparative financial statements required by IFRSs, as long as that information is prepared in accordance with IFRSs. This comparative information may consist of one or more statements referred to in IAS 1.10, but need not comprise a complete set of financial statements.				
	IAS 1.38D	For example, an entity may present a third statement of profit or loss and other comprehensive income (thereby presenting the current period, the preceding period and one additional comparative period). However, the entity is not required to present a third statement of financial position, a third statement of cash flows or a third statement of changes in equity (i.e., an additional financial statement comparative). The entity is required to present, in the notes to the financial statements, the comparative information related to that additional statement of profit or loss and other comprehensive income.				
19	IAS 1.40B	In the circumstances described in IAS 1.40A, does the entity present three statements of financial position as at:				
		a. The end of the current period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		b. The end of the preceding period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		c. The beginning of the preceding period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	IAS 1.40A	An entity must present a third statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements required in IAS 1.38A if:				
		a. It applies an accounting policy retrospectively, makes a retrospective restatement of items in its financial statements or reclassifies items in its financial statements				
		b. The retrospective application, retrospective restatement or the reclassification has a material effect on the information in the statement of financial position at the beginning of the preceding period.				
20	IAS 1.40C	When an entity is required to present an additional statement of financial position in accordance with IAS 1.40A, does the entity disclose the information required by IAS 1.41-44 and IAS 8	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	IAS 1.40C	However, it need not present the related notes to the opening statement of financial position as at the beginning of the preceding period.				
21	IAS 1.40D	When an entity presents an opening statement of financial position in accordance with IAS 1.40A, is the date of this statement the beginning of the preceding period even if additional comparative information is presented in terms of IAS 1.38C	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

		Disclosure made			Comments
		Yes	No	N/A	
Consistency of presentation					
22	IAS 1.45	Does the entity retain in the financial statements from one period to the next:			
		a. The presentation of items	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The classification of items	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IAS 1.45	The entity presents and classifies items on the same basis in the financial statements from one reporting period to the next unless it is apparent, following a significant change in the nature of the entity's operations or a review of its financial statement, that another presentation or classification is more appropriate, or unless a change in presentation is required by IFRS.			
Date of authorisation for issue					
23	IAS 10.17	Does the entity disclose:			
		a. The date when the financial statements were authorised for issue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Who authorised the financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The fact that the entity's owners or others have the power to amend the financial statements after issue, if applicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

First-time adoption

	IFRS 1.App.A	Some of the terms are defined by IFRS 1: <ul style="list-style-type: none"> ▶ 'Date of transition to IFRS' - The beginning of the earliest period for which an entity presents full comparative information under IFRS in its first IFRS financial statements ▶ 'Opening IFRS statement of financial position' - An entity's statement of financial position at the date of transition to IFRS ▶ 'First IFRS financial statements' - The first annual financial statements in which an entity adopts IFRS, by an explicit and unreserved statement of compliance with IFRS ▶ 'Previous GAAP' - The basis of accounting that a first-time adopter used immediately before adopting IFRS 			
Reconciliations					
	IFRS 1.27	IAS 8 <i>Accounting Policies, Changes in Accounting Estimates and Errors</i> does not deal with changes in accounting policies that occur when an entity first adopts IFRS or to changes in those policies until after it presents its first IFRS financial statements. Therefore, IAS 8's requirements for changes in accounting policies do not apply in the entity's first IFRS financial statements.			
	IFRS 1.27A	If, during the period covered by its first IFRS financial statements, an entity changes its accounting policies or its use of the exemptions contained in this IFRS, it must explain the changes between its first IFRS interim financial report and its first IFRS financial statements, in accordance with IFRS 1.23, and it shall update the reconciliations required by paragraph 24(a) and (b). The requirements for entities that present interim financial reports under IAS 34 <i>Interim Financial Reporting</i> for part of the period covered by its first IFRS financial statements are included in the section on Interim Reporting, which contains all disclosure requirements related to interim reporting. That section does not need to be completed for annual financial statements.			
24	IFRS 1.23	Does the entity explain how the transition from previous GAAP to IFRS affected its financial position, financial performance and cash flows		<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 1.IG63	IFRS 1.IG63 provides an example of the level of detail required in the reconciliations from previous GAAP to IFRS.			

			Disclosure made			Comments
			Yes	No	N/A	
25	IFRS 1.24 IFRS 1.25	Do the entity's first IFRS financial statements include: a. Reconciliations of its equity reported under previous GAAP to its equity under IFRS (in sufficient detail to enable users to understand the material adjustments to the statement of financial position) for: ▶ The date of transition to IFRS ▶ The end of the latest period presented in the entity's most recent annual financial statements under previous GAAP b. A reconciliation of the total comprehensive income or profit or loss reported under previous GAAP for the latest period in the entity's most recent annual financial statements to its total comprehensive income under IFRS for the same period (in sufficient detail to enable users to understand the material adjustments to the statement of comprehensive income)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
26	IFRS 1.24(c)	If the entity recognised or reversed any impairment losses for the first time in preparing its opening IFRS statement of financial position, do the financial statements include the disclosures that IAS 36 <i>Impairment of Assets</i> would have required if the entity had recognised those impairment losses or reversals in the period beginning with the date of transition to IFRS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
27	IFRS 1.26	If the entity is aware of errors under previous GAAP, do the reconciliations required by paragraph 24(a) and (b) of IFRS 1 distinguish between the corrections of errors and changes in accounting policies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
28	IFRS 1.25	If the entity presented a statement of cash flows under its previous GAAP, does it explain the material adjustments to the statement of cash flows	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
29	IFRS 1.28	If the entity does not present financial statements for previous periods, does it disclose that fact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Repeated transition						
	IFRS 1.4A	Notwithstanding the requirements in IFRS 1.2 and 3, an entity that has applied IFRS in a previous reporting period, but whose most recent previous annual financial statements did not contain an explicit and unreserved statement of compliance with IFRSs, must either apply this IFRS or else apply IFRS retrospectively in accordance with IAS 8 as if the entity had never stopped applying IFRS.				
	IFRS 1.4B	When an entity does not elect to apply this IFRS in accordance with paragraph 4A, the entity shall nevertheless apply the disclosure requirements in IFRS 1.23A and 23B, in addition to the disclosure requirements in IAS 8.				
30	IFRS 1.23A	Does the entity that has applied IFRSs in a previous period, as described in IFRS 1.4A, disclose: a. The reason it stopped applying IFRS b. The reason it is resuming the application of IFRS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
31	IFRS 1.23B	When an entity, in accordance with IFRS 1.4A, does not elect to apply IFRS 1, does the entity explain the reasons for electing to apply IFRS as if it had never stopped applying IFRS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Designation of financial assets or financial liabilities (IAS 39)						
32	IFRS 1.29	If the entity designates a previously recognised financial asset or financial liability as a financial asset or financial liability at fair value through profit or loss or as available-for-sale under IFRS 1.D19, does the entity disclose: a. The fair value of any financial assets or financial liabilities designated into each category at the date of designation b. The classification and carrying amount in the previous financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

				Disclosure made			Comments
				Yes	No	N/A	
				Designation of financial assets or financial liabilities (IFRS 9)			
New	33	IFRS 1.29	If the entity adopts IFRS 9 early and designates a previously recognised financial asset as a financial asset measured at fair value through profit or loss under IFRS 1.D19A, does the entity disclose:				
			a. The fair value of financial assets so designated at the date of designation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			b. The classification and carrying amount in the previous financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
New	34	IFRS 1.29A	If the entity adopts IFRS 9 early and designates a previously recognised financial liability as a financial liability at fair value through profit or loss under IFRS 1.D19, does the entity disclose:				
			a. The fair value of financial liabilities so designated at the date of designation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			b. The classification and carrying amount in the previous financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
				Use of fair value as deemed cost			
	35	IFRS 1.30	If the entity uses fair value in its opening IFRS statement of financial position as deemed cost for an item of property, plant and equipment, an investment property or an intangible asset (or, if the entity applies IFRS 16 early, right-of-use asset), does it disclose for each line item in the opening IFRS statement of financial position:				
			a. The aggregate of those fair values	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			b. The aggregate adjustment to the carrying amounts reported under previous GAAP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
				Use of deemed cost for investments in subsidiaries, joint ventures and associates			
	36	IFRS 1.31	If the entity uses a deemed cost in its opening IFRS statement of financial position for an investment in a subsidiary, joint venture, or associate in its separate financial statements, does the entity disclose in its first IFRS separate financial statements:				
			a. The aggregate deemed cost of those investments for which deemed cost is their previous GAAP amounts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			b. The aggregate deemed cost of those investments for which deemed cost is fair value	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			c. The aggregate adjustment to the carrying amounts reported under the previous GAAP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
				Comparatives			
	37	IFRS 1.21	In its first IFRS financial statements, does the entity present at least the following in accordance with IFRS, and in comparative format:				
			a. Three statements of financial position (including opening IFRS statements of financial position at the date of transition to IFRS)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			b. Two statements of profit or loss and comprehensive income, either in a single statement of comprehensive income, or in two separate statements showing components of profit or loss and other comprehensive income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			c. Two statements of cash flows	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			d. Two statements of changes in equity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			e. Related notes, including comparative information for all statements presented	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Disclosure made
Yes No N/A Comments

Non-IFRS comparative information and historical summaries

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

Additional exemptions

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

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

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

- 41 IFRS 1.31C If an entity measures assets and liabilities at fair value and uses that fair value as the deemed cost in its opening IFRS statement of financial position because of severe hyperinflation, does the entity disclose how and why the entity had, and then ceased to have, a functional currency that has both of the characteristics of a currency subject to severe hyperinflation

IFRS 1.D26-D30 The currency of a hyperinflationary economy is subject to severe hyperinflation if it has both of the following characteristics:

- a. A reliable general price index is not available to all entities with transactions and balances in the currency
- b. Exchangeability between the currency and a relatively stable foreign currency does not exist

Short-term exemption from comparative IFRS 7 disclosures for first-time adopters applying IFRS 9

- New 42 IFRS 1. Appendix E2 If an entity adopts IFRS 9 early and chooses, in accordance with IFRS 1.E1, to present comparative information that does not comply with IFRS 7 and IFRS 9 in its first year of transition, does it;
- a. Disclose this fact together with the basis used to prepare this information
 - b. Provide disclosures required by IAS 8.28(a)-(e) and (f)(i) for any adjustment between the statement of financial position at the comparative period's reporting date and the statement of financial position at the start of the first IFRS reporting period
 - c. Provide additional disclosures under IAS 1.17(c) when compliance with the specific requirements in IFRSs is insufficient to enable users to understand the impact of particular transactions, other events and conditions on the entity's financial position and financial performance

				Disclosure made			Comments
				Yes	No	N/A	
				First-time adopters applying IFRS 15			
New	43	IFRS 1.D34 IFRS 15.C6	If an entity applies IFRS 15 early and decides to apply the transition provisions in IFRS 15.C5, does it make disclosures required by IFRS 15.C6	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		IFRS 1.D34	In IFRS 15.C5, the date of initial application should be interpreted as the beginning of the first IFRS reporting period.				
				Financial review by management			
			<i>Reports and statements presented outside financial statements are outside the scope of IFRS. The IASB issued the IFRS Practice Statement Management Commentary in December 2010. The practice statement provides guidance only and is not required to be used in the preparation of IFRS financial statements.</i>				
	44	IAS 1.13	Does the entity present, outside the financial statements, a financial review by management that describes and explains the main features of its financial performance and financial position and the principal uncertainties it faces, including: <ul style="list-style-type: none"> a. The main factors and influences determining performance, including: <ul style="list-style-type: none"> ▶ Changes in the environment in which the entity operates ▶ The entity's response to those changes and their effect ▶ The entity's policy for investment to maintain and enhance financial performance, including its dividend policy b. The entity's sources of funding and its targeted ratio of liability to equity c. The entity's resources not recognised in the statement of financial position in accordance with IFRS 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	45	IAS 1.14	Does the entity present reports and statements, outside the financial statements, such as environmental reports and value-added statements, particularly in industries in which environmental factors are significant and if employees are an important user group	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
				Statement of financial position			
	46	IAS 1.29	Does the entity present each material class of similar items separately in the statement of financial position	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	47	IAS 1.29	Does the entity present separately items of a dissimilar nature or function unless they are immaterial	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	48	IAS 1.32	Unless required or permitted by another IFRS, does the entity present separately, and not offset, assets and liabilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			Guidance on offsetting current and deferred tax assets and liabilities is in IAS 12.71 and IAS 12.74, respectively. Guidance on offsetting a financial asset and a financial liability is in IAS 32.42 and IAS 39.36 or IFRS 9.3.2.22. Guidance on offsetting an asset against a liability of different defined benefit plans is in IAS 19.131.				
				Current/non-current distinction			
	49	IAS 1.60	If the entity does not present separately current and non-current assets in its statement of financial position, does it present all assets in order of liquidity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		IAS 1.60	The entity must present current and non-current assets separately in its statement of financial position, except when a liquidity presentation is more reliable and more relevant.				
	50	IAS 1.60	If the entity does not present separately current and non-current liabilities in its statement of financial position, does it present all liabilities in order of liquidity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

		Disclosure made			Comments
		Yes	No	N/A	
	IAS 1.60	The entity must present current and non-current liabilities separately in its statement of financial position, except when a liquidity presentation is more reliable and more relevant.			
51	IAS 1.66	<p>If the entity separately presents current and non-current assets in its statement of financial position, does the entity classify an asset as current when it:</p> <ul style="list-style-type: none"> ▶ Is expected to be realised in, or is intended for sale or consumption in, the entity's normal operating cycle <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A ▶ Is held primarily for trading <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A ▶ Is expected to be realised within 12 months after the reporting period <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <p>Or</p> <ul style="list-style-type: none"> ▶ Is cash or a cash equivalent asset unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A 			
	IAS 1.68	Current assets also include assets held primarily for trading (examples include some financial assets classified as held for trading under IAS 39 <i>Financial Instruments: Recognition and Measurement</i> or IFRS 9 <i>Financial Instruments</i>) and the current portion of non-current financial assets.			
52	IAS 1.69	<p>If the entity separately presents current and non-current liabilities in its statement of financial position, does the entity classify a liability as current if it:</p> <ul style="list-style-type: none"> ▶ Is expected to be settled in the entity's normal operating cycle <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A ▶ Is held primarily for trading <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A ▶ Is due to be settled within 12 months after the reporting period <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <p>Or</p> <ul style="list-style-type: none"> ▶ Does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting period. Terms of a liability that can be settled with equity instruments at the option of the counterparty, do not affect its classification <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A 			
	IAS 1.71	Other current liabilities are not settled as part of the normal operating cycle, but are due for settlement within 12 months after the reporting period or held primarily for trading. Examples are some financial liabilities classified as held for trading under IAS 39 or IFRS 9, bank overdrafts, and the current portion of non-current financial liabilities, dividends payable, income taxes and other non-trade payables.			
53	IAS 1.72	<p>If the entity separately presents current and non-current liabilities in its statement of financial position, does the entity classify its financial liabilities as current, if they are due to be settled within 12 months after the reporting period, even if:</p> <ul style="list-style-type: none"> ▶ The original term was for a period longer than 12 months <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <p>And</p> <ul style="list-style-type: none"> ▶ An agreement to refinance, or to reschedule payments, on a long-term basis is completed after the reporting period and before the financial statements are authorised for issue <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A 			
	IAS 1.73	However, if the entity expects, and has the discretion to refinance or rollover an obligation for at least 12 months after the reporting period under an existing loan facility, a financial liability is classified as non-current.			
54	IAS 1.74	<p>If the entity separately presents current and non-current liabilities in its statement of financial position, does the entity classify its long-term liability as current if the entity breaches a long-term loan agreement on or before the end of the reporting period with the effect that the liability becomes payable on demand, even if the lender agrees (after the reporting period and before the authorisation of the financial statements for issue) not to demand payment as a consequence of the breach <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</p>			

		Disclosure made			Comments
		Yes	No	N/A	
	IAS 1.75	However, an entity classifies a long-term loan arrangement as non-current if: a. The lender agreed by the end of the reporting period to provide a period of grace ending at least 12 months after the reporting period, within which the entity can rectify the breach And b. During the grace period the lender cannot demand immediate repayment			
55	IAS 1.61	Does the entity disclose the amount expected to be recovered or settled after more than 12 months for each asset and liability line item that combines amounts expected to be recovered or settled within twelve months and amounts expected to be recovered or settled more than 12 months after the reporting period			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
56	IAS 1.56	If the entity distinguishes between current and non-current assets in its financial statements, does it present deferred tax assets as non-current assets			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
57	IAS 1.56	If the entity distinguishes between current and non-current liabilities in its financial statements, does it present deferred tax liabilities as non-current liabilities			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
58	IAS 28.15	For investments in associates or joint ventures, or any retained interest in such investments, that are not classified as held for sale under IFRS 5, does the entity classify these as non-current assets accounted for using the equity method			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Information presented in the statement of financial position					
59	IAS 1.54	Does the entity include the following line items in its statement of financial position:			
		a. Property, plant and equipment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Investment property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. Intangible assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. Financial assets (excluding amounts shown under (f), (i) and (j))	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New		e. Groups of contracts within the scope of IFRS 17 that are assets, disaggregated as required by IFRS 17.78, if the entity adopts IFRS 17 early	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		f. Investments accounted for using the equity method	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		g. Biological assets within the scope of IAS 41	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		h. Inventories	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		i. Trade and other receivables	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		j. Cash and cash equivalents	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		k. Trade and other payables	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		l. Provisions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		m. Financial liabilities (excluding amounts shown under (k) and (l))	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New		n. Groups of contracts within the scope of IFRS 17 that are liabilities, disaggregated as required by IFRS 17.78, if the entity adopts IFRS 17 early	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		o. Liabilities and assets for current tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		p. Deferred tax liabilities and deferred tax assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		q. Non-controlling interest, presented within equity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		r. Issued capital and reserves attributable to owners of the parent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IAS 1.57	An entity may amend the descriptions and ordering of items or aggregation of similar items according to the nature of the entity and its transactions, to provide information that is relevant to an understanding of the entity's financial position.			

			Disclosure made			Comments
			Yes	No	N/A	
60	IAS 1.54 IFRS 5.38	Does the entity include the following line items in the statement of financial position: a. Non-current assets classified as held for sale and assets included in disposal groups classified as held for sale in accordance with IFRS 5 b. Liabilities included in disposal groups classified as held for sale in accordance with IFRS 5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
61	IAS 1.55 IAS 1.57 IAS 1.57	Does the entity present additional line items (including by disaggregating the line items listed in IAS 1.54), headings and subtotals in the statement of financial position if such presentation is relevant to an understanding of the entity's financial position For example: a. Line items are included when the size, nature or function of an item or aggregation of similar items is such that separate presentation is relevant to an understanding of the entity's financial position; and b. The descriptions used and the ordering of items or aggregation of similar items may be amended according to the nature of the entity and its transactions, to provide information that is relevant to an understanding of the entity's financial position. For example, a financial institution may amend the above descriptions to provide information that is relevant to the operations of a financial institution. <i>The Disclosure Initiative (Amendments to IAS 1)</i> was released in December 2014 and amended paragraphs 10, 31, 54, 55, 82A, 85, 113-114, 117, 119 and 122, added paragraphs 30A, 55A and 85A-85B and deleted paragraphs 115 and 120. Entities are not required to disclose the information required by paragraphs 28 - 30 of IAS 8 in relation to these amendments.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
62	IAS 1.55A	When the entity presents subtotals under IAS 1.55, are those subtotals: a. Comprised of line items made up of amounts recognised and measured under IFRS b. Presented and labelled in a manner that makes the line items that constitute the subtotal clear and understandable c. Consistent from period to period under IAS 1.45 d. Not displayed with more prominence than the subtotals and totals required in IFRS for the statement of financial position Information presented either in the statement of financial position or in the notes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
63	IAS 1.77	Does the entity disclose further sub-classifications of the line items presented, classified in a manner appropriate to the entity's operations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
64	IFRS 5.38 IFRS 5.39	Does the entity disclose separately the major classes of assets and liabilities classified as held for sale, except if the disposal group is a newly acquired subsidiary that meets the criteria to be classified as held for sale on acquisition	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Statement of profit or loss and other comprehensive income

IAS 1.7	The components of other comprehensive income include: a. Changes in revaluation surplus (see IAS 16 <i>Property, Plant and Equipment</i> and IAS 38) b. Remeasurements of defined benefit plans (see IAS 19 <i>Employee Benefits</i>)
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		Disclosure made			Comments
		Yes	No	N/A	
		c. Gains and losses arising from translating the financial statements of a foreign operation (see IAS 21)			
		d. Gains and losses on remeasuring available-for-sale financial assets (see IAS 39)			
New		e. Gains and losses from investments in equity instruments measured at fair value through other comprehensive income in accordance with paragraph 5.7.5 of IFRS 9 if the entity adopts IFRS 9 early			
New		f. Gains and losses on financial assets measured at fair value through other comprehensive income in accordance with 4.1.2A of IFRS 9 (2014), if the entity adopts IFRS 9 (2014) early			
		g. The effective portion of gains and losses on the hedging instrument in a cash flow hedge (see IAS 39)			
New		h. The effective portion of gains and losses on hedging instruments in a cash flow hedge and the gains and losses on hedging instruments that hedge investments in equity instruments measured at fair value through other comprehensive income in accordance with IFRS 9.5.7.5, if the entity adopts IFRS 9 (2013) or IFRS 9 (2014) early			
New		i. For particular liabilities designated as at fair value through profit or loss, the amount of the change in fair value that is attributable to changes in the liability's credit risk (see IFRS 9 if the entity adopts IFRS 9 early)			
New		j. Changes in the value of the time value of options when separating the intrinsic value and time value of an option contract and designating as the hedging instrument only the changes in the intrinsic value, if the entity adopts IFRS 9 (2013) or (2014) early			
New		k. Changes in the value of the forward elements of forward contracts when separating the forward element and spot element of a forward contract and designating as the hedging instrument only the changes in the spot element, and changes in the value of the foreign currency basis spread of a financial instrument when excluding it from the designation of that financial instrument as the hedging instrument, if the entity adopts IFRS 9 (2013) or (2014) early			
New		l. Insurance finance income and expenses from contracts issued within the scope of IFRS 17 excluded from profit or loss when total insurance finance income or expenses is disaggregated to include in profit or loss an amount determined by a systematic allocation applying IFRS 17.88(b), or by an amount that eliminates accounting mismatches with the finance income or expenses arising on the underlying items, applying IFRS 17.89(b), if the entity adopts IFRS 17 early			
New		m. Finance income and expenses from reinsurance contracts held excluded from profit or loss when total reinsurance finance income or expenses is disaggregated to include in profit or loss an amount determined by a systematic allocation applying IFRS 17.88(b), if the entity adopts IFRS 17 early			
65	IAS 1.81A	Does the entity present in the statement of profit or loss and other comprehensive income (statement of comprehensive income), in addition to the profit or loss and other comprehensive income sections:			
		a. Profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Total other comprehensive income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. Comprehensive income for the period, being the total of profit or loss and other comprehensive income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
66	IAS 1.81A	If an entity presents a separate statement of profit or loss, does the statement presenting comprehensive income exclude the profit or loss section	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

			Disclosure made			Comments
			Yes	No	N/A	
67	IAS 1.81B	Does the entity present the following items, in addition to the profit or loss and other comprehensive income sections, as allocation of profit or loss and other comprehensive income for the period: a. Profit or loss for the period attributable to: ▶ Non-controlling interests ▶ Owners of the parent b. Comprehensive income for the period attributable to: ▶ Non-controlling interests ▶ Owners of the parent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
68	IAS 1.81B	If an entity presents profit or loss in a separate statement, does the entity present the allocation of profit or loss between non-controlling interests and owners of the parent in that statement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
69	IAS 1.29	Does the entity present each material class of similar items separately in the statement of comprehensive income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
70	IAS 1.29	Does the entity present separately items of a dissimilar nature or function unless they are immaterial	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
71	IAS 1.32	Unless required or permitted by another IFRS, does the entity present separately, and not offset, income and expenses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	IAS 1.34	Examples of items that are or may be offset in the statement of comprehensive income include the following: a. Gains and losses on the disposal of non-current assets, including investments and operating assets, are reported by deducting from the proceeds (or the amount of consideration when an entity applies IFRS 15 early) on disposal the carrying amount of the asset and related selling expenses b. Expenditure related to a provision that is recognised in accordance with IAS 37 <i>Provisions, Contingent Liabilities and Contingent Assets</i> and reimbursed under a contractual arrangement with a third party (for example, a supplier's warranty agreement) may be netted against the related reimbursement				
	IAS 1.35	c. Gains and losses arising from a group of similar transactions are reported on a net basis, for example, foreign exchange gains and losses or gains and losses arising on financial instruments held for trading. However, an entity presents such gains and losses separately if they are material.				
72	IAS 1.88	Does the entity include all items of income and expense in a reporting period in profit or loss (unless an IFRS requires or permits otherwise)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	IAS 1.89	IAS 8 specifies two circumstances in which the entity recognises items outside of profit or loss - corrections of errors and the effect of changes in accounting policies. Other IFRS require or permit an entity to exclude items of other comprehensive income that meet the Framework's definition of income or expense from profit or loss.				
	IAS 32.40	An entity may classify dividends recognised as an expense either with interest on other liabilities, or as a separate item in the statement(s) of profit or loss and other comprehensive income. Disclosure of interest and dividends is subject to the requirements of IAS 1 and IFRS 7. In some circumstances, because of significant differences between interest and dividends on matters such as tax deductibility, it is desirable to disclose them separately within the statement(s) of profit or loss and other comprehensive income. Disclosures of the tax effects are made in accordance with IAS 12 <i>Income Taxes</i> .				
73	IAS 1.82	Does the entity present in addition to items required by other IFRS, in the profit or loss section or the statement of profit or loss, line items with the following amounts for the period: a. Revenue, presenting separately: ▶ Interest revenue calculated using the effective interest method, if the entity adopts IFRS 9 (2014) early ▶ Insurance revenue, if the entity adopts IFRS 17 early	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
New			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
New			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

		Disclosure made			Comments
		Yes	No	N/A	
New	b. Insurance service expenses from contracts issued within the scope of IFRS 17, if the entity adopts IFRS 17 early	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
New	c. Income or expenses from reinsurance contracts held, if the entity adopts IFRS 17 early	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	d. Gains and losses arising from the derecognition of financial assets measured at amortised cost (if the entity adopts IFRS 9 early)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
New	e. Insurance finance income or expenses from contracts issued within the scope of IFRS 17, if the entity adopts IFRS 17 early	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
New	f. Finance income or expenses from reinsurance contracts held, if the entity adopts IFRS 17 early	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	g. Finance costs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	h. Impairment losses (including reversals of impairment losses or impairment gains) determined under Section 5.5 of IFRS 9 (2014), if the entity adopts IFRS 9 (2014) early	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	i. Share of the profit or loss of associates and joint ventures accounted for using the equity method	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	j. If a financial asset is reclassified so that it is measured at fair value, any gain or loss arising from a difference between the previous carrying amount and its fair value at the reclassification date (as defined in IFRS 9, if the entity adopts IFRS 9 (2010) or IFRS 9 (2013) early)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	k. If a financial asset is reclassified out of the amortised cost measurement category so that it is measured at fair value through profit or loss, any gain or loss arising from a difference between the previous amortised cost of the financial asset and its fair value at the reclassification date (as defined in IFRS 9), if the entity adopts IFRS 9 (2014) early	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	l. If a financial asset is reclassified out of the fair value through other comprehensive income measurement category so that it is measured at fair value through profit or loss, any cumulative gain or loss previously recognised in other comprehensive income that is reclassified to profit or loss, if the entity adopts IFRS 9 (2014) early	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	m. Tax expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	n. A single amount for the total of discontinued operations (see IFRS 5)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
74	IAS 1.82A	Does the entity present the line items in the other comprehensive income section for the amounts for the period of:			
	a. Items of other comprehensive income (excluding amounts in paragraph (b)), classified by nature and grouped into those that, in accordance with other IFRSs:				
	(i) Will not be reclassified subsequently to profit or loss; and	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	(ii) Will be reclassified subsequently to profit or loss when specific conditions are met	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	b. The share of the other comprehensive income of associates and joint ventures accounted for using the equity method, separated into the share of items that, in accordance with other IFRSs:				
	(i) Will not be reclassified subsequently to profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	(ii) Will be reclassified subsequently to profit or loss when specific conditions are met	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

The Disclosure Initiative (Amendments to IAS 1) was released in December 2014 and amended paragraphs 10, 31, 54, 55, 82A, 85, 113-114, 117, 119 and 122, added paragraphs 30A, 55A and 85A-85B and deleted paragraphs 115 and 120. Entities are not required to disclose the information required by paragraphs 28 - 30 of IAS 8 in relation to these amendments.

			Disclosure made			Comments
			Yes	No	N/A	
75	IFRIC 1.6(d)	Does the entity disclose the change in the revaluation surplus arising from a change in the decommissioning, restoration and similar liability in other comprehensive income as a separate line item	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
76	IAS 1.85 IAS 1.86	Does the entity present additional line items (including by disaggregating the line items listed in IAS 1.82), headings and subtotals in the statement of profit or loss and other comprehensive income if such presentation is relevant to an understanding of the entity's financial performance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	IAS 1.87	The entity must not present any items of income and expense as extraordinary items.				
77	IAS 1.85A	When the entity presents subtotals under IAS 1.85, are those subtotals: a. Comprised of line items made up of amounts recognised and measured under IFRS b. Presented and labelled in a manner that makes the line items that constitute the subtotal clear and understandable c. Consistent from period to period under IAS 1.45 d. Not displayed with more prominence than the subtotals and totals required in IFRS for the statement(s) presenting profit or loss and other comprehensive income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
78	IAS 1.85B	Does the entity present the line items in the statement(s) presenting profit or loss and other comprehensive income that reconcile any subtotals presented under IAS 1.85 with the subtotals or totals required in IFRS for such statement(s) Information presented either in the statement of profit or loss and other comprehensive income or in the notes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
79	IAS 1.97	If items of income and expense are material, does the entity disclose the following: a. The amount b. The nature of the item	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	IAS 1.98	Circumstances that may result in the separate disclosure of items of income and expense: a. Write-downs of inventories to net realisable value or of property, plant and equipment to recoverable amount, as well as reversals of such write-downs b. Restructurings of the activities of an entity and reversals of any provisions for the costs of restructuring c. Disposals of items of property, plant and equipment d. Disposals of investments e. Discontinued operations f. Litigation settlements g. Other reversals of provisions				
80	IAS 1.99	Does the entity present or disclose an analysis of expenses recognised in profit or loss using a classification (whichever is reliable and more relevant) based on either: a. The nature of expenses Or b. The function of expenses within the entity (in which case the entity discloses, as a minimum, its cost of sales)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
81	IAS 1.100	Does the entity present the analysis of expenses, as described in IAS 1.99, in its statement of profit or loss and other comprehensive income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
82	IAS 1.104	If the entity classifies expenses by function, does it disclose additional information on the nature of expenses, including: a. Depreciation and amortisation expense b. Employee benefits expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

			Disclosure made			Comments
			Yes	No	N/A	
83	IAS 1.90 IAS 12.81	Does the entity disclose the income tax relating to each item of other comprehensive income, including reclassification adjustments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	IAS 1.91	An entity may present items of other comprehensive income either net of related tax effects, or before related tax effects, with one amount shown for the aggregate amount of income tax relating to those components.				
84	IAS 1.94	If an entity presents reclassification adjustments in the notes, are the items of other comprehensive income presented in the statement of profit or loss and other comprehensive income after any reclassification adjustments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
85	IAS 1.92	Does the entity disclose reclassification adjustments relating to items of other comprehensive income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	IAS 1.95	Examples of reclassification adjustments include: a. Disposal of a foreign operation (see IAS 21) b. Derecognition of available-for-sale financial assets (see IAS 39) c. When a hedged forecast cash flow affects profit or loss (see IAS 39 or IFRS 9 in relation to cash flow hedges)				
	IAS 1.96	Reclassification adjustments do not arise on changes in revaluation surplus recognised under IAS 16 <i>Property, Plant and Equipment</i> or IAS 38 <i>Intangible Assets</i> , or on remeasurements of defined benefit plans. These are not reclassified to profit or loss. Changes in revaluation surplus may be transferred to retained earnings in subsequent periods as the asset is used or when it is derecognised (see IAS 16.41 and IAS 38.87). If the entity adopts IFRS 9 (2013) or (2014) early, reclassification adjustments do not arise if a cash flow hedge or the accounting for the time value of an option (or the forward element of a forward contract or the foreign currency basis spread of a financial instrument) result in amounts that are removed from the cash flow hedge reserve or a separate component of equity, respectively, and included directly in the initial cost or other carrying amount of an asset or a liability. These amounts are directly transferred to assets or liabilities.				
Distributions of non-cash assets to owners (IFRIC 17)						
86	IFRIC 17.14 IFRIC 17.15	If the entity settles a dividend payable by distributing non-cash assets, does the entity present any difference between the carrying amount of the assets distributed and the carrying amount of the dividend payable as a separate line item in profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Earnings per share						
	IAS 33.2	The entity applies IAS 33 <i>Earnings per Share</i> if: a. The ordinary shares or potential ordinary shares of the entity are traded in a public market (a domestic or foreign stock exchange or an over-the counter market, including local and regional markets) Or b. The entity files, or is in the process of filing, its financial statements with a securities commission or other regulatory organisation for the purpose of issuing ordinary shares in a public market				
	IAS 33.3	If the entity discloses (voluntarily) earnings per share, the earnings per share disclosures must be in accordance with IAS 33.				
87	IAS 33.4	If the entity presents both consolidated financial statements and separate financial statements prepared under IFRS 10 <i>Consolidated Financial Statements</i> and IAS 27 <i>Separate Financial Statements</i> , does it present the disclosures required by IAS 33 only on the basis of the consolidated information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

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

		Disclosure made			Comments
		Yes	No	N/A	
		outstanding at the end of the period if those transactions had occurred before the end of the reporting period			
IAS 33.71	Examples of transactions referred to in IAS 33.70(d) include:				
	a. An issue of shares for cash				
	b. An issue of shares, if the proceeds are used to repay debt or preference shares outstanding at the end of the reporting period				
	c. The redemption of ordinary shares outstanding				
	d. The conversion or exercise of potential ordinary shares outstanding at the end of the reporting period into ordinary shares				
	e. An issue of options, warrants or convertible instruments				
	f. The achievement of conditions that would result in the issue of contingently issuable shares				
97	IAS 33.72	Does the entity disclose the terms and conditions of financial instruments and other contracts generating potential ordinary shares that affect the measurement of basic and diluted earnings per share, if this disclosure is not already otherwise required (for example, by IFRS 7)			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
98	IAS 33.73	If the entity discloses, in addition to basic and diluted earnings per share, amounts per share using a reported component of the statement of comprehensive income other than one required by IAS 33, does the entity disclose:			
	a. Basic and diluted amounts per share relating to such a component with equal prominence and presented in the notes to the financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	b. The basis on which the numerator(s) is(are) determined, including whether amounts per share are before tax or after tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
99	IAS 33.73	If the entity discloses, in addition to basic and diluted earnings per share, amounts per share using a component that is not reported as a line item in the statement of comprehensive income, does the entity reconcile between the component used and a line item that is reported in the statement of comprehensive income			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
100	IAS 33.73A	If the entity discloses, in addition to basic and diluted earnings per share, amounts per share using a reported item of profit or loss, other than one required by IAS 33, does the entity provide the disclosures in IAS 33.73 for the additional amounts per share			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Statement of cash flows					
101	IAS 1.29	Does the entity present each material class of similar items separately in the statement of cash flows			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
102	IAS 1.29	Does the entity present separately items of a dissimilar nature or function unless they are immaterial			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Presentation					
103	IAS 7.10	Are the cash flows during the period classified by operating, investing and financing activities			
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
IAS 7.6 IAS 7.14-17	Definitions of different categories of cash flows are presented in IAS 7.6 and examples are presented in IAS 7.14-17.				
104	IAS 7.18	Does the entity report cash flows from operating activities using either:			
	a. The direct method, disclosing major classes of gross cash receipts and gross cash payments (this method is encouraged)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Or				
	b. The indirect method, in which the entity adjusts profit or loss for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

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

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

Amendments to IAS 7 – Disclosure initiative

Changes in liabilities arising from financing activities

Disclosure Initiative (Amendments to IAS 7) was published in January 2016. An entity must apply those amendments for annual periods beginning on or after 1 January 2017. Earlier application is permitted. When the entity first applies those amendments, it is not required to provide comparative information for preceding periods.

New	119	IAS 7.44B	If the entity applies <i>Disclosure Initiative (Amendments to IAS 7)</i> early, to the extent necessary to satisfy the requirement in IAS 7.44A, does the entity disclose the following changes in liabilities arising from financing activities			
			a. Changes from financing cash flows	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. Changes arising from obtaining or losing control of subsidiaries or other businesses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. The effect of changes in foreign exchange rates	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			d. Changes in fair values	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			e. Other changes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IAS 7.44A	An entity must provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes.			
		IAS 7.44C	IAS 7.44A also applies to changes in financial assets if cash flows from those financial assets were, or future cash flows will be, included in cash flows from financing activities.			
New	120	IAS 7.44D	If the entity applies <i>Disclosure Initiative (Amendments to IAS 7)</i> early and discloses a reconciliation, does it provide sufficient information to enable users of the financial statements to link items included in the reconciliation to the statement of financial position and the statement of cash flows	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IAS 7.44D	One way to fulfil the disclosure requirement in IAS 7.44A is by providing a reconciliation between the opening and closing balances in the statement of financial position for liabilities arising from financing activities, including the changes identified in IAS 7.44B			
New	121	IAS 7.44E	If the entity applies <i>Disclosure Initiative (Amendments to IAS 7)</i> early and provides the disclosure required by IAS 7.44A in combination with disclosures of changes in other assets and liabilities, does it disclose the changes in liabilities arising from financing activities separately from changes in those other assets and liabilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Statement of changes in equity

122	IAS 1.29	Does the entity present each material class of similar items separately in the statement of changes in equity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
123	IAS 1.29	Does the entity present separately items of a dissimilar nature or function unless they are immaterial	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
124	IAS 1.106	Does the statement of changes in equity include the following:			
		a. Total comprehensive income for the period, showing separately the total amounts attributable to owners of the parent and to non-controlling interests	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. For each component of equity, the effects of retrospective application or retrospective restatement recognised in accordance with IAS 8	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. For each component of equity, a reconciliation between the carrying amount at the beginning and the end of the period, separately (as a minimum) disclosing changes resulting from:			
		▶ Profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		▶ Other comprehensive income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Transactions with owners in their capacity as owners, showing separately contributions by and distributions to owners and changes in ownership interests in subsidiaries that do not result in a loss of control	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IAS 1.108	For example, components of equity include each class of contributed equity, the accumulated balance of each class of other comprehensive income and retained earnings.				
125	IAS 1.106A	Does the entity disclose for each component of equity, either in the statement of changes in equity or in the notes, an analysis of other comprehensive income by item	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
126	IAS 1.107	Does the entity disclose, either in the statement of changes in equity, or in the notes:			
		a. The amount of dividends recognised as distributions to owners during the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The related amount of dividends per share	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IAS 32.35	Interest, dividends, losses and gains relating to a financial instrument or a component that is a financial liability shall be recognised as income or expense in profit or loss. Distributions to holders of an equity instrument shall be recognised by the entity directly in equity. Transaction costs of an equity transaction shall be accounted for as a deduction from equity.				
IFRS 3.53	Interest, dividends, losses and gains relating to a financial instrument or a component that is a financial liability shall be recognised as income or expense in profit or loss. Distributions to holders of an equity instrument shall be recognised by the entity directly in equity. Transaction costs of an equity transaction shall be accounted for as a deduction from equity.				
IAS 32.35A	Income tax relating to distributions to holders of an equity instrument and to transaction costs of an equity transaction shall be accounted for in accordance with IAS 12.				
127	IAS 32.39 IAS 1.109	Does the entity separately disclose the amount of transaction costs accounted for as a deduction from equity in the reporting period in the statement of changes in equity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
128	IAS 32.39 IAS 12.81	Does the entity include the amount of income taxes associated with transaction costs accounted for as a deduction from equity in the aggregate amount of current and deferred tax credited or charged directly to equity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Notes to the financial statements

IAS 1.87	The entity does not present any items of income or expense as extraordinary items in the statement(s) presenting profit or loss and other comprehensive income or in the notes.				
129	IAS 1.112	Do the notes to the financial statements disclose:			
		a. The basis of preparation of the financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The specific accounting policies used	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The information required by IFRS that is not presented in the statement of financial position, statement of profit or loss and other comprehensive income, statement of changes in equity or the statement of cash flows	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. Information that is not presented in the statement of financial position, statement of profit or loss and other comprehensive income, statement of changes in equity or the statement of cash flows, but is relevant to an understanding of any of them	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
130	IAS 1.113	Does the entity present notes to the financial statements in a systematic manner, as far as practicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IAS 1.113	In determining a systematic manner, the entity must consider the effect on the understandability and comparability of its financial statements.				
IAS 1.114	Example of systematic ordering or grouping of the notes include:				
		a. Giving prominence to the areas of its activities that the entity considers to be most relevant to an understanding of its financial performance and financial position, such as grouping together information about particular operating activities			
		b. Grouping together information about items measured similarly such as assets measured at fair value or			

IAS 1.16	<p>c. Following the order of the line items in the statement of profit or loss and other comprehensive income and the statement of financial position, such as:</p> <ul style="list-style-type: none"> (i) Statement of compliance with IFRS (ii) Significant accounting policies applied (iii) Supporting information for items presented in each financial statement in the order in which each statement and each line item is presented (iv) Other disclosures, including: <ul style="list-style-type: none"> ▶ Contingent liabilities and unrecognised contractual commitments ▶ Non-financial disclosures, such as the entity's financial risk management objectives and policies 			
131 IAS 1.113	<p>Does the entity cross-reference each item in the statements below to any related information in the notes</p> <ul style="list-style-type: none"> a. Statement of financial position b. Statement of profit or loss and other comprehensive income c. Statement of changes in equity d. Statement of cash flows 	<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"/>
	<p><i>The Disclosure Initiative (Amendments to IAS 1)</i>, released in December 2014 amended paragraph 113 and 114 and deleted paragraph 115. Entities are not required to disclose the information required by paragraphs 28 - 30 of IAS 8 in relation to these amendments.</p>			
	<p>Accounting policies, key measurement assumptions and capital</p>			
	<p>Summary of significant accounting policies</p>			
132 IAS 1.117	<p>Does the entity disclose its significant accounting policies comprising:</p> <ul style="list-style-type: none"> a. The measurement basis or bases (for example, historical cost, current cost, net realisable value, fair value or recoverable amount) used in preparing the financial statements b. The other accounting policies used that are relevant to an understanding of the financial statements 	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
IAS 1.118	<p>If an entity uses more than one measurement basis in the financial statements (for example, when particular classes of assets are revalued), it is sufficient to provide an indication of the categories of assets and liabilities to which each measurement basis is applied.</p>			
133 IAS 1.121 IAS 8.10	<p>Does the entity disclose each significant accounting policy that is not specifically required by IFRS, but is selected and applied under IAS 8</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
134 IAS 1.122	<p>Does the entity disclose, along with its significant accounting policies or other notes, the judgements (apart from those involving estimations) by management that have the most significant effect on the amounts recognised in the financial statements</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IAS 1.124	<p>Some of the disclosures required by IAS 1.122 are required by other IFRS. For example, IFRS 12 requires an entity to disclose the judgements it has made in determining whether it controls another entity. Disclosure requirements relating to specific accounting policies are included in the subsequent sections of this checklist.</p>			
	<p>Changes in accounting policies</p>			
IAS 8.14	<p>The entity changes an accounting policy only if the change:</p> <ul style="list-style-type: none"> ▶ Is required by IFRS Or ▶ Results in the financial statements providing reliable and more relevant information about the effects of transactions, other events or conditions on the entity's financial position, financial performance or cash flows 			
IAS 8.5	<p>Applying a requirement is impracticable if the entity cannot apply it after making every reasonable effort to do so. It is impracticable to apply a change in an accounting policy retrospectively or to make a retrospective restatement to correct an error in the following circumstances:</p> <ul style="list-style-type: none"> a. If the entity cannot determine the effects of retrospective application or retrospective restatement 			

		<p>b. If determining the effect of (a) requires assumptions about what management's intent would have been in that period Or c. If determining the effect of (a) requires significant estimates of amounts and it is impossible to distinguish objectively information about those estimates that provides evidence of circumstances that existed on the dates as at which those amounts are to be recognised, measured or disclosed and would have been available when the previous financial statements were authorised for issue from other information</p>			
135	IAS 8.22	If retrospective application is required, does the entity disclose the adjustment to the opening balance of each affected component of equity for the earliest prior period presented and the other comparative amounts for each prior period presented as if the entity had always applied the new accounting policy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
136	IAS 8.28	If the initial application of an IFRS has an effect on the current period or any prior period presented or might have an effect on future periods, unless it is impracticable to determine the amount of the adjustment, does the entity disclose:			
		a. The title of the IFRS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. That the change in accounting policy is made in accordance with its transitional provisions, if applicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The nature of the change in accounting policy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The transitional provisions, if applicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. The transitional provisions that might have an effect on future periods, if applicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IAS 33.2	f. The amount of the adjustment for each financial statement line item affected and the basic and diluted earnings per share for the current period and each prior period presented, to the extent practicable (if IAS 33 applies to the entity)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		g. The amount of the adjustment relating to periods before those presented, to the extent practicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		h. If retrospective application is impracticable for a particular prior period, or for periods before those presented, the circumstances that led to the existence of that condition and a description of how and from when the change in accounting policy has been applied	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IAS 8.28	Financial statements of subsequent periods need not repeat these disclosures.			
137	IAS 8.29	If a voluntary change in accounting policy has an effect on the current period or any prior period, and would have an effect on that period except that it is impracticable to determine the amount of the adjustment, or might have an effect on future periods, does the entity disclose:			
		a. The nature of the change in accounting policy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The reasons why applying the new accounting policy provides reliable and more relevant information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The amount of the adjustment for each financial statement line item affected for the current reporting period and each prior reporting period presented, to the extent practicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IAS 33.2	d. The basic and diluted earnings per share for the current reporting period and each prior reporting period presented (if IAS 33 applies to the entity and to the extent practicable)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. The amount of the adjustment relating to periods before those presented, to the extent practicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		f. If retrospective application is impracticable for a particular prior period, or for periods before those presented, the circumstances that led to the existence of that condition and a description of how and from when the change in accounting policy has been applied	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	IAS 8.29	Financial statements of subsequent periods need not repeat these disclosures.			
138	IAS 8.30 IAS 8.31	If the entity did not apply a new IFRS that has been issued but is not yet effective, does the entity disclose:			
		a. The title of the new IFRS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The nature of the impending change or changes in accounting policy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The date by which application of the IFRS is required	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The date as at which it plans to adopt the IFRS initially	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. Either:			
		▶ A discussion of the impact that initial application of the IFRS is expected to have on its financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Or			
		▶ If such an impact is not known or reasonably estimable, a statement to that effect	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Earlier application is permitted for the new standards and amendments in most cases. If the entity applies them for an earlier period, it must disclose that fact as required in the respective standards and amendments. Please see the introduction section for the standards and amendments which may be adopted early.			
		Key estimation assumptions			
139	IAS 1.125	Does the entity disclose key assumptions about the future, and other sources of key estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 5.5B	Additional disclosures beyond what is required by other standards may be necessary to comply with this requirement. For instance, additional disclosures about non-current assets (or disposal groups) classified as held for sale or discontinued operations (beyond those required specifically by IFRS 5 or other IFRS) may be necessary to comply with this requirement.			
140	IAS 1.125	For the assets and liabilities in IAS 1.125 above, does the entity disclose:			
		a. Their nature	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Their carrying amount as at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IAS 1.129	An entity presents the disclosures under IAS 1.125 in a manner that helps users of financial statements to understand management's judgements about the future. The nature and extent of the disclosure varies according to the nature of the assumption and other circumstances. Examples of the types of disclosures made are:			
		a. The nature of the assumption or other estimation uncertainty			
		b. The sensitivity of carrying amounts to the methods, assumptions and estimates underlying their calculation, including the reasons for the sensitivity			
		c. The expected resolution of an uncertainty and the range of reasonably possible outcomes within the next financial year for the carrying amounts of the assets and liabilities affected			
		d. The changes made to past assumptions concerning those assets and liabilities, if the uncertainty remains unresolved			
		Examples of key assumptions are:			
		a. Future changes in salaries			
		b. Future changes in prices affecting other costs			
		c. Risk adjustments to cash flows			
		d. Risk adjustments to discount rates			
	IAS 1.133	Some key assumptions referred to in IAS 1.125 also require disclosures under other IFRS. For example, IAS 37 requires disclosure, in certain circumstances, of major assumptions concerning future events affecting classes of provisions. IFRS 13 <i>Fair Value Measurement</i> requires disclosure of significant assumptions (including the valuation technique(s) and inputs)			

the entity uses when measuring the fair values of assets and liabilities that are carried at fair value.

Capital

141	IAS 1.134	Does the entity disclose information that enables users of its financial statements to evaluate the entity's objectives, policies and processes for managing capital	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
142	IAS 1.135	Does the entity disclose the following, based on the information provided internally to the entity's key management personnel:			
		a. Qualitative information about its objectives, policies and processes for managing capital, including (but not limited to):			
		▶ A description of what it manages as capital	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ If the entity is subject to externally imposed capital requirements, the nature of those requirements and how those requirements are incorporated into the management of capital	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ How it is meeting its objectives for managing capital	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Summary quantitative data about what it manages as capital	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IAS 1.135		Some entities regard some financial liabilities (for example, some forms of subordinated debt) as part of capital. Other entities regard capital as excluding some components of equity (for example, components arising from cash flow hedges).			
		c. Any changes in (a) and (b) from the previous period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. Whether during the period it complied with any externally imposed capital requirements to which it is subject	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. If the entity did not comply with the externally imposed capital requirements to which it is subject, the consequences of such non-compliance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IAS 1.136		The entity may manage capital in many ways and be subject to many different capital requirements. For example, a conglomerate may include entities that undertake insurance activities and banking activities, and those entities may operate in several jurisdictions. If an aggregate disclosure of capital requirements and how the entity manages capital would not provide useful information or distorts a financial statement user's understanding of an entity's capital resources, the entity discloses separate information for each capital requirement to which the entity is subject.			
IAS 1.135(a)(ii)		Externally imposed capital requirements referred to in IAS 1.135(a)(ii) only reflect capital requirements imposed by a regulator or a prudential supervisor. Capital requirements, as imposed by a bank or creditor are considered a contractual obligation and are therefore not in the scope of IAS 1.135(a)(ii).			

Business combinations

Acquisitions

IFRS 3.59		The acquirer discloses information that enables the users of its financial statements to evaluate the nature and financial effect of a business combination.			
IFRS 3.63		If the specific disclosures required by IFRS 3 <i>Business Combinations</i> and other IFRSs do not meet the objectives set out in IFRS 3.59 and 61, the acquirer shall disclose whatever additional information is necessary to meet those objectives.			
IFRS 3.B65		For individually immaterial business combinations occurring during the reporting period that are material collectively, the acquirer discloses the information in IFRS 3.B64(e)-(q) in aggregate.			
143	IFRS 3.59 IFRS 3.B64(a)-(e) IFRS 3.B66	For each business combination during the reporting period (or after the reporting period, but before the financial statements are authorised for issue), does the entity disclose:			
		a. The name and a description of the acquiree	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The acquisition date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The percentage of voting equity interests acquired	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		d. The primary reasons for the business combination and how the acquirer obtained control of the acquiree	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. A qualitative description of the factors that make up the goodwill recognised, such as expected synergies from combining operations of the acquiree and the acquirer, intangible assets that do not qualify for separate recognition or other factors	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
144	IFRS 3.59 IFRS 3.B64(f) IFRS 3.B66	For each business combination during the reporting period (or after the reporting period, but before the financial statements are authorised for issue), does the entity disclose the acquisition-date fair value of the total consideration transferred and the acquisition-date fair value of each major class of consideration, such as:			
		a. Cash	<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.			
145	IFRS 3.59 IFRS 3.B64(g) IFRS 3.B66	For each business combination during the reporting period (or after the reporting period end, but before the financial statements are authorised for issue), for contingent consideration arrangements and indemnification assets, does the entity disclose:			
		a. The amount recognised as of the acquisition date	<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"/>
146	IFRS 3.59 IFRS 3.B64(h) IFRS 3.B66	For each business combination during the reporting period (or after the reporting period, but before the financial statements are authorised for issue), for acquired receivables, does the entity disclose:			
		a. The fair value of the receivables	<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.			
147	IFRS 3.59 IFRS 3.B64(i) IFRS 3.B66	For each business combination during the reporting period (or after the reporting period, but before the financial statements are authorised for issue) does the entity disclose the amounts recognised as of the acquisition date for each major class of assets acquired and liabilities assumed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
148	IFRS 3.59 IFRS 3.23 IFRS 3.B64(j) IFRS 3.B66	For each business combination during the reporting period (or after the reporting period, but before the financial statements are authorised for issue), for each contingent liability recognised under IFRS 3.23, does the entity make the disclosures in IAS 37.85	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
149	IFRS 3.59 IFRS 3.23	If a contingent liability is not recognised because its fair value cannot be measured reliably, does the entity disclose	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	<i>IFRS 3.B64(j)</i>				
	<i>IFRS 3.B66</i>	a. The information required by IAS 37.86	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The reasons why the liability cannot be measured reliably	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
150	<i>IFRS 3.59</i> <i>IFRS 3.B64(k)</i> <i>IFRS 3.B66</i>	For each business combination during the period (or after the reporting period, but before the financial statements are authorised for issue), does the entity disclose the goodwill that is expected to be deductible for tax purposes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
151	<i>IFRS 3.59</i> <i>IFRS 3.51</i> <i>IFRS 3.B64(l)</i> <i>IFRS 3.B66</i>	For each business combination during the reporting period (or after the reporting period, but before the financial statements are authorised for issue), for transactions that the entity recognises separately from the acquisition of assets and assumption of liabilities in the business combination in accordance with IFRS 3.51, does the entity disclose:			
		a. A description of each transaction	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. How the acquirer accounted for each transaction	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The amounts recognised for each transaction and the line item in the financial statements in which each amount is recognised	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. If the transaction is the effective settlement of a pre-existing relationship, the method used to determine the settlement amount	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>IFRS 3.51</i>	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.			
152	<i>IFRS 3.59</i> <i>IFRS 3.B64(m)</i> <i>IFRS 3.B66</i>	For each business combination during the reporting period (or after the reporting period, but before the financial statements are authorised for issue), does the entity disclose for separately recognised transactions required by IFRS 3.B64(l):			
		a. The total amount of acquisition related costs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The amount of acquisition related costs recognised as expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The line item or items in the statement of comprehensive income in which the expenses are recognised	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The amount of issue costs not recognised as an expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. The treatment of the issue costs not recognised as an expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
153	<i>IFRS 3.59</i> <i>IFRS 3.B64(n)</i> <i>IFRS 3.34</i> <i>IFRS 3.B66</i>	For each business combination during the reporting period (or after the reporting period, but before the financial statements are authorised for issue) in a bargain purchase, does the entity disclose:			
		a. The amount of any gain recognised as a bargain purchase	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The line item in the statement of comprehensive income in which the entity recognised the gain	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The reasons why the transaction resulted in a gain	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
154	<i>IFRS 3.59</i> <i>IFRS 3.B64(o)</i> <i>IFRS 3.B66</i>	For each business combination during the reporting period (or after the reporting period, but before the financial statements are authorised for issue), 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"/>
	<i>IFRS 3.App.A</i>	Non-controlling interest is defined as the equity in a subsidiary not attributable, directly or indirectly to a parent.			
155	<i>IFRS 3.59</i> <i>IFRS 3.B64(p)</i>	For each business combination achieved in stages during the reporting period (or after the reporting period, but before the			

	<i>IFRS 3.B66</i>	financial statements are authorised for issue), does the entity disclose:			
		a. The acquisition-date fair value of the equity interest in the acquiree held by the acquirer immediately before the acquisition date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>IFRS 3.42</i>	b. Any gain or loss recognised from remeasuring the equity interest in the acquiree held by the acquirer before the business combination to fair value, in accordance with IFRS 3.42, and the line item in the statement of comprehensive income in which that gain or loss is recognised	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
156	<i>IFRS 3.59</i> <i>IFRS 3.B64(q)</i> <i>IFRS 3.B66</i>	For each business combination during the reporting period (or after the reporting period, but before the financial statements are authorised for issue), does the entity disclose the following measures in respect of the acquiree since the acquisition date included in the consolidated statement of comprehensive income for the reporting period:			
		a. Revenue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Or			
		c. If any of the information in (a) or (b) is impracticable, the acquirer discloses that fact and explains why the disclosure is impracticable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
157	<i>IFRS 3.59</i> <i>IFRS 3.B64(q)</i> <i>IFRS 3.B66</i>	For each business combination during the reporting period (or after the reporting period, but before the financial statements are authorised for issue), does the entity disclose the following measures in respect of the combined entity for the current reporting period as though the acquisition date for all business combinations that occurred during the reporting period had been as of the beginning of the annual reporting period:			
		a. Revenue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Or			
		c. If any of the information in (a) or (b) is impracticable, the acquirer discloses that fact and explains why the disclosure is impracticable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
158	<i>IFRS 3.B66</i>	If the acquisition date of a business combination is after the end of the reporting period, but before the financial statements are authorised for issue, and if the initial accounting for the business combination is incomplete at the time the financial statements are authorised for issue, the acquirer discloses which disclosures could not be made and reasons why they cannot be made	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Business combinations during the current or previous reporting periods			
	<i>IFRS 3.61</i> <i>IFRS 3.B67</i>	The acquirer discloses the information in IFRS 3.B67 for each material business combination or in the aggregate for individually immaterial business combinations that are material collectively.			
159	<i>IFRS 3.B67(a)</i> <i>IFRS 3.45</i>	If the initial accounting for a business combination is incomplete for particular assets, liabilities, non-controlling interests or items of consideration and the entity provisionally determined the amounts recognised in the financial statements for the business combination, does the entity disclose:			
		a. The reasons why the initial accounting for the business combination is incomplete	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		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"/>
	<i>IFRS 3.49</i>	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"/>
160	<i>IFRS 3.B67(b)</i>	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"/>
161	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"/>
162	IFRS 3.B67(d)	Does the entity reconcile the carrying amount of goodwill at the beginning and end of the reporting period showing separately:			
		a. The gross amount and accumulated impairment losses at the beginning of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 5.6	b. Additional goodwill recognised during the reporting period, except goodwill included in a disposal group that, on acquisition, meets the criteria to be classified as held for sale in accordance with IFRS 5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 3.67	c. Adjustments resulting from subsequent recognition of deferred tax assets during the reporting period in accordance with IFRS 3.67	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 5.6	d. Goodwill included in a disposal group classified as held for sale in accordance with IFRS 5 and goodwill derecognised during the reporting period without having previously been included in a disposal group classified as held for sale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IAS 36.104	e. Impairment losses recognised during the reporting period in accordance with IAS 36 <i>Impairment of Assets</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IAS 21.47	f. Net exchange rate differences arising during the reporting period in accordance with IAS 21 <i>The Effects of Changes in Foreign Exchange Rates</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		g. Any other changes in the carrying amount during the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		h. The gross amount and accumulated impairment losses at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
163	IFRS 3.B67(e)	Does the entity disclose the amount and explain any gain or loss recognised in the current reporting period that both:			
		a. Relates to the identifiable assets acquired or liabilities assumed in a business combination that was effected in the current or previous reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Is of such a size or nature of incidence that disclosure is relevant to understanding the combined entity's financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Borrowing costs

164	IAS 1.117	Does the entity disclose the accounting policy for the recognition of borrowing costs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
165	IAS 23.26	If the entity capitalised borrowing costs during the reporting period, does it disclose:			
		a. The amount of borrowing costs capitalised during the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The capitalisation rate used to determine the amount of borrowing costs eligible for capitalisation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Changes in accounting estimates

166	IAS 8.39 IAS 8.40	Does the entity disclose the following information for a change in accounting estimate that has an effect in the current period or is expected to have an effect in future periods:			
		a. The nature of the change	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		And			
		b. The amount of the change	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Or			
		c. If applicable, the fact that the amount of the effect in future periods is not disclosed because estimating it is impracticable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IAS 16.76 IAS 38.121	In accordance with IAS 8, the entity discloses the nature and effect of a change in an accounting estimate that has an effect in the current period or is expected to have an effect in
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subsequent periods. Such disclosure may arise from changes in estimates in:

- Residual values
- The estimated costs of dismantling, removing or restoring items of property, plant and equipment
- Useful lives
- Depreciation/amortisation methods

Disclosure of interests in other entities

IFRS 12 IN1
IFRS 12.5A

IFRS 12 provides guidance for disclosures for the interests of an entity in subsidiaries, joint arrangements (joint ventures or joint operations), associates and unconsolidated structured entities. These requirements apply to those entity's interests that are classified (or included in a disposal group that is classified) as held for sale or discontinued operations in accordance with IFRS 5 *Non-current Assets Held for Sale and Discontinued Operations* except for the summarised financial information required in accordance with IFRS 12.B10-B16.

Subsidiaries

167	IFRS 12.7	Does the entity disclose information about significant judgements and assumptions it has made (and changes to those judgements and assumptions) in determining that it has control of another entity, i.e., an investee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
168	IFRS 12.8	Does the entity include under the significant judgements and assumptions disclosed in IFRS 12.7 above, those judgements and assumptions made by the entity when changes in facts and circumstances are such that the conclusion about whether it has control changes during the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
169	IFRS 12.9	Does the entity disclose significant judgements and assumptions made in determining that: <ol style="list-style-type: none"> It does not control another entity even though it holds more than half of the voting rights of the other entity It controls another entity even though it holds less than half of the voting rights of the other entity It is an agent or a principal 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 10. B58		When an investor with decision-making rights (a decision maker) assesses whether it controls an investee, it shall determine whether it is a principal or an agent. An investor shall also determine whether another entity with decision-making rights is acting as an agent for the investor. An agent is a party primarily engaged to act on behalf and for the benefit of another party or parties (the principal(s)). Therefore, it does not control the investee when it exercises its decision-making authority. Thus, sometimes a principal's power may be held and exercisable by an agent, but on behalf of the principal. A decision maker is not an agent simply because other parties can benefit from the decisions that it makes.			
170	IFRS 12.10	Does the entity disclose enough information for a user of the financial statements to understand the composition of the group <ol style="list-style-type: none"> To understand: <ol style="list-style-type: none"> The composition of the group The interest that non-controlling interests have in the group's activities and cash flows (IFRS 12.12) To evaluate: <ol style="list-style-type: none"> The nature and extent of significant restrictions on its ability to access or use assets, and settle liabilities, of the group (IFRS 12.13) The nature of, and changes in, the risks associated with its interests in consolidated structured entities (IFRS 12.14-17) The consequences of changes in its ownership interest in a subsidiary that do not result in a loss of control (IFRS 12.18) The consequences of losing control of a subsidiary during the reporting period (IFRS 12.19) 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- 171 IFRS 12.11 When the financial statements of a subsidiary used in the preparation of consolidated financial statements are as of a date or for a period that is different from that of the consolidated financial statements, does it provide the following information:
- a. The date of the end of the reporting period of the financial statements of that subsidiary
 - b. The reason for using a different date or period

Non-controlling Interests

- 172 IFRS 12.12
IFRS 12. B10 Does the entity disclose for each of its subsidiaries that have non-controlling interests that are material to the reporting entity:
- a. The name of the subsidiary
 - b. The principal place of business (and country of incorporation if different from the principal place of business) of the subsidiary
 - c. The proportion of ownership interests held by non-controlling interests
 - d. The proportion of voting rights held by non-controlling interests, if different from the proportion of ownership interests held
 - e. The profit or loss allocated to non-controlling interests of the subsidiary during the reporting period
 - f. Accumulated non-controlling interests of the subsidiary at the end of the reporting period
 - g. Summarised financial information about the subsidiary that enables users to understand the interest that non-controlling interests have in the group's activities and cash flows. This information (before intercompany eliminations) shall include:
 - ▶ Dividends paid to non-controlling interests
 - ▶ Summarised financial information that might include but is not limited to:
 - ▶ Current assets
 - ▶ Non-current assets
 - ▶ Current liabilities
 - ▶ Non-current liabilities
 - ▶ Revenue
 - ▶ Profit or loss
 - ▶ Total comprehensive income

IFRS 12. B11,
B17

The summarised financial information required by paragraph B10(b) shall be the amounts before inter-company eliminations.
When an entity's interest in a subsidiary is classified (or included in a disposal group that is classified) as held for sale in accordance with IFRS 5, the entity is not required to disclose summarised financial information for the subsidiary.

Restrictions

- 173 IFRS 12.13(a) Does the entity disclose significant restrictions (e.g., statutory, contractual and regulatory restrictions) on its ability to access or use the assets and settle the liabilities of the group, such as:
- a. Those that restrict the ability of a parent or its subsidiaries to transfer cash or other assets to (or from) other entities within the group
 - b. Guarantees or other requirements that may restrict dividends and other capital distributions being paid, or loans and advances being made or repaid, to (or from) other entities within the group
- 174 IFRS 12.13(b) Does the entity disclose the nature and extent to which protective rights of non-controlling interests can significantly restrict the entity's ability to access or use the assets and settle the liabilities of the group
- 175 IFRS 12.13(c) Does the entity disclose the carrying amounts in the consolidated financial statements of the assets and liabilities to which the above-mentioned restrictions apply

Other disclosures for subsidiaries

176	<i>IFRS 12.18</i>	Does the entity present a schedule that shows the effects on the equity attributable to owners of the parent of any changes in its ownership interest in a subsidiary that do not result in a loss of control	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
177	<i>IFRS 12.19</i>	When an entity loses control of a subsidiary, does the entity disclose			
		a. The gain or loss (calculated in accordance with IFRS 10.25)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<i>IFRS 10.25</i>		<p>If a parent loses control of a subsidiary, the parent:</p> <p>a. Derecognises the assets and liabilities of the former subsidiary from the consolidated statement of financial position</p> <p>b. Recognises any investment retained in the former subsidiary at its fair value when control is lost and subsequently accounts for it and for any amounts owed by or to the former subsidiary in accordance with relevant IFRSs. That fair value shall be regarded as the fair value on initial recognition of a financial asset in accordance with IAS 39 or IFRS 9 or, when appropriate, the cost on initial recognition of an investment in an associate or joint venture</p> <p>c. Recognises the gain or loss associated with the loss of control attributable to the former controlling interest</p>			
		b. The portion of that gain or loss attributable to measuring any investment retained in the former subsidiary at its fair value at the date when control is lost	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		And			
		c. The line item(s) in profit or loss in which the gain or loss is recognised (if not presented separately)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Investment entity status

178	<i>IFRS 12.9A</i>	When a parent determines that it is an investment entity in accordance with IFRS 10.27, does the investment entity disclose information about significant judgements and assumptions it has made in determining that it is an investment entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
179	<i>IFRS 12.9A</i>	If the investment entity does not have one or more of the typical characteristics of an investment entity (see IFRS 10.28), does the investment entity disclose its reasons for concluding that it is nevertheless an investment entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<i>IFRS 10.27</i>		<p>A parent must determine whether it is an investment entity. An investment entity is an entity that:</p> <p>a. Obtains funds from one or more investors for the purpose of providing those investor(s) with investment management services</p> <p>b. Commits to its investor(s) that its business purpose is to invest funds solely for returns from capital appreciation, investment income, or both</p> <p>c. Measures and evaluates the performance of substantially all of its investments on a fair value basis</p>			
180	<i>IFRS 12.9B</i>	When an entity becomes, or ceases to be, an investment entity, does the entity disclose the change of investment entity status and the reasons for the change	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
181	<i>IFRS 12.9B</i>	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"/>

Interests in unconsolidated subsidiaries (investment entities)

182	<i>IFRS 12.19A</i>	Does an investment entity that, in accordance with IFRS 10, is required to apply the exception to consolidation and, instead, account for its investment in a subsidiary at fair value through profit or loss disclose that fact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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183	IFRS 12.19B	For each unconsolidated subsidiary, does an investment entity disclose:			
		a. The subsidiary's name	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The principal place of business (and country of incorporation if different from the principal place of business) of the subsidiary	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The proportion of ownership interest held by the investment entity and, if different, the proportion of voting rights held	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
184	IFRS 12.19C	If an investment entity is the parent of another investment entity, does the parent provide the disclosures in IFRS 12.19B(a)-(c) above for investments that are controlled by its investment entity subsidiary	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRC 12.19C	The disclosure may be provided by including, in the financial statements of the parent, the financial statements of the subsidiary (or subsidiaries) that contain the above information.			
185	IFRS 12.19D	Does an investment entity disclose:			
		a. The nature and extent of any significant restrictions (e.g., resulting from borrowing arrangements, regulatory requirements or contractual arrangements) on the ability of an unconsolidated subsidiary to transfer funds to the investment entity in the form of cash dividends or to repay loans or advances made to the unconsolidated subsidiary by the investment entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Any current commitments or intentions to provide financial or other support to an unconsolidated subsidiary, including commitments or intentions to assist the subsidiary in obtaining financial support	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
186	IFRS 12.19E	If, during the reporting period, an investment entity or any of its subsidiaries has, without having a contractual obligation to do so, provided financial or other support to an unconsolidated subsidiary (e.g., purchasing assets of, or instruments issued by, the subsidiary or assisting the subsidiary in obtaining financial support), does the entity disclose:			
		a. The type and amount of support provided to each unconsolidated subsidiary	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The reasons for providing the support	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
187	IFRS 12.19F	Does an investment entity disclose the terms of any contractual arrangements that could require the entity or its unconsolidated subsidiaries to provide financial support to an unconsolidated, controlled, structured entity, including events or circumstances that could expose the reporting entity to a loss (e.g., liquidity arrangements or credit rating triggers associated with obligations to purchase assets of the structured entity or to provide financial support)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
188	IFRS 12.19G	If, during the reporting period, an investment entity or any of its unconsolidated subsidiaries has, without having a contractual obligation to do so, provided financial or other support to an unconsolidated, structured entity that the investment entity did not control, and if that provision of support resulted in the investment entity controlling the structured entity, does the investment entity disclose an explanation of the relevant factors in reaching the decision to provide that support	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 12.21A	An investment entity need not provide the disclosures required by paragraphs 21(b)-21(c) for interests in joint ventures and associates. Please see those sections to see the requirements.			
	IFRS 12.25A	An investment entity need not provide the disclosures required by IFRS 12. 24 for an unconsolidated structured entity that it controls and for which it presents the disclosures required by IFRS 12.19A-19G above.			
189	IFRS 13.5-7	Does the entity provide the fair value measurement disclosures required by IFRS 13 (refer to 'Fair value measurement' section)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Joint arrangements			
190	IFRS 12.7	Does the entity disclose information about significant judgements and assumptions it has made (and changes to those judgements and assumptions) in determining:			
		a. That it has joint control of an arrangement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The type of joint arrangement (i.e., joint operation or joint venture) when the arrangement has been structured through a separate vehicle	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IFRS 11.21	<p>A joint operator must account for the assets, liabilities, revenues and expenses relating to its interest in a joint operation in accordance with the IFRS applicable to the particular assets, liabilities, revenues and expenses.</p> <p>IFRS 12 provides guidance for disclosures relating to joint ventures. Disclosures relating to joint operations are the disclosures related to the assets and liabilities of the joint operation. Consideration needs to be given to each of the corresponding assets and liabilities captions of this checklist.</p>				
191	IFRS 12.8	<p>Does the entity include under significant judgements and assumptions mentioned in IFRS 12.7 above, those made by the entity when changes in facts and circumstances are such that the conclusion about whether it has joint control changes during the reporting period</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
192	IFRS 12.20	<p>Does the entity disclose information that enables users of its financial statements to evaluate:</p> <p>a. The nature, extent and financial effects of its interests in joint arrangements, including the nature and effects of its contractual relationship with the other investors with joint control of joint arrangements (IFRS 12.21 and 22)</p> <p>b. The nature of, and changes in, the risks associated with its interests in joint ventures (IFRS 12.23)</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
193	IFRS 12.21(a)	<p>Does the entity disclose for each joint arrangement that is material to the reporting entity:</p> <p>a. The name of the joint arrangement</p> <p>b. The nature of the entity's relationship with the joint arrangement (by, for example, describing the nature of the activities of the joint arrangement and whether they are strategic to the entity's activities)</p> <p>c. The principal place of business (and country of incorporation, if applicable and different from the principal place of business) of the joint arrangement</p> <p>d. The proportion of ownership interest or participating share held by the entity and, if different, the proportion of voting rights held (if applicable)</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Financial information regarding joint ventures					
194	IFRS 12.21(b)	<p>Does the entity disclose for each joint venture that is material to the reporting entity:</p> <p>a. Whether the investment in the joint venture is measured using the equity method or at fair value</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 12.B12, B13	<p>b. The following financial information including:</p> <ul style="list-style-type: none"> ▶ Dividends received from the joint venture ▶ Summarised financial information including, but not necessarily limited to: <ul style="list-style-type: none"> ▶ Current assets ▶ Non-current assets ▶ Current liabilities ▶ Non-current liabilities ▶ Revenue ▶ Profit or loss from continuing operations ▶ Post-tax profit or loss from discontinued operations ▶ Other comprehensive income ▶ Total comprehensive income ▶ Cash and cash equivalents (as included in current assets above) ▶ Current financial liabilities (excluding trade and other payables and provisions) as included in current liabilities above ▶ Non-current financial liabilities (excluding trade and other payables and provisions) as included in non-current liabilities above ▶ Depreciation and amortisation ▶ Interest income 	<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"/>
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			<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"/>

		▶ Interest expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Income tax expense or income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ If the joint venture is accounted for using the equity method, the fair value of its investment in the joint venture, if there is a quoted market price for the investment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 12.B17		When an entity's interest in a joint venture (or a portion of its interest in a joint venture) is classified (or included in a disposal group that is classified) as held for sale in accordance with IFRS 5, the entity is not required to disclose summarised financial information for it in accordance with IFRS 12.B12 - B16.			
195	IFRS 12.B14	Does the summarised financial information, included in IFRS 12.B12 and B13 above, reflect the amounts included in the IFRS financial statements of the joint venture and not the entity's share of those amounts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
196	IFRS 12.B14	If the entity accounts for its interest in the joint venture using the equity method, are the amounts included in the IFRS financial statements of the joint venture adjusted to reflect adjustments made by the entity when using the equity method, such as fair value adjustments made at the time of acquisition and adjustments for differences in accounting policies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
197	IFRS 12.B14	Does the entity provide a reconciliation of the summarised financial information presented to the carrying amount of its interest in the joint venture	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
198	IFRS 12.B15	If the entity presents the financial information on the basis of the joint venture's financial information, because: a. The entity measures its interest in the joint venture at fair value b. The joint venture does not prepare IFRS financial statements and preparation on that basis would be impracticable or cause undue cost	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Does the entity disclose the basis on which the summarised financial information has been prepared	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
199	IFRS 12.B16	Does the entity disclose, in aggregate, the carrying amount of its interests in all individually immaterial joint ventures that are accounted for using the equity method	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
200	IFRS 12.B16 IFRS 12.21(c)	Does the entity disclose separately for all individually immaterial joint ventures, the aggregate amount of its share in the following financial information: a. Profit or loss from continuing operations b. Post-tax profit or loss from discontinued operations c. Other comprehensive income d. Total comprehensive income	<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"/>
		Commitments for joint ventures			
201	IFRS 12.23(a) IFRS 12.B18 IFRS 12.B19	Does the entity disclose, separately from the amount of other commitments, the following unrecognised commitments that may give rise to a future outflow of cash or other resources: a. Unrecognised commitments to contribute funding or resources as a result of, for example: ▶ The constitution or acquisition agreements of a joint venture (that, for example, require an entity to contribute funds over a specific period) ▶ Capital-intensive projects undertaken by a joint venture ▶ Unconditional purchase obligations, comprising procurement of equipment, inventory or services that an entity is committed to purchasing from, or on behalf of, a joint venture ▶ Unrecognised commitments to provide loans or other financial support to a joint venture ▶ Unrecognised commitments to contribute resources to a joint venture, such as assets or services ▶ Other non-cancellable unrecognised commitments relating to a joint venture	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		b. Unrecognised commitments to acquire another party's ownership interest (or a portion of that ownership interest) in a joint venture if a particular event occurs or does not occur in the future	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 12.B18		An entity shall disclose total commitments it has made but not recognised at the reporting date (including its share of commitments made jointly with other investors with joint control of a joint venture) relating to its interests in joint ventures. Commitments are those that may give rise to a future outflow of cash or other resources.			
202	IFRS 12.23(b)	Does the entity disclose contingent liabilities incurred relating to its interests in joint ventures (including its share of contingent liabilities incurred jointly with other investors with joint control of the joint ventures), separately from the amount of other contingent liabilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Other disclosures for joint ventures			
203	IFRS 12.22	Does the entity disclose:			
		a. The nature and extent of any significant restrictions (e.g., resulting from borrowing arrangements, regulatory requirements or contractual arrangements between investors with joint control of a joint venture) on the ability of joint ventures to transfer funds to the entity in the form of cash dividends, or to repay loans or advances made by the entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. When the financial statements of a joint venture used in applying the equity method are as of a date or for a period that is different from that of the entity:			
		▶ The date of the end of the reporting period of the financial statements of that joint venture	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The reason for using a different date or period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The unrecognised share of losses of a joint venture for the reporting period and cumulatively, if the entity has stopped recognising its share of losses of the joint venture when applying the equity method	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Acquisition of an interest in a joint operation			
204	IFRS 11.21A	When an entity acquires an interest in a joint operation in which the activity of the joint operation constitutes a business, as defined in IFRS 3, does it disclose the information that is required in IFRS 3 and other IFRSs in relation to business combinations.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		This applies to the acquisition of both the initial interest and additional interests in a joint operation in which the activity of the joint operation constitute a business.			
		Associates			
205	IFRS 12.7	Does the entity disclose information about significant judgements and assumptions it has made (and changes to those judgements and assumptions) in determining if it has significant influence over another entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
206	IFRS 12.8	Does the entity include under significant judgements and assumptions mentioned in IFRS 12.7 above, those made by the entity when changes in facts and circumstances are such that the conclusion about whether it has significant influence changes during the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
207	IFRS 12.9	Does the entity disclose significant judgements and assumptions made in determining that:			
		a. It does not have significant influence even though it holds 20 per cent or more of the voting rights of another entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. It has significant influence even though it holds less than 20 per cent of the voting rights of another entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
208	IFRS 12.20	Does the entity disclose information that enables users of its financial statements to evaluate:			
		a. The nature, extent and financial effects of its interests in associates, including the nature and effects of its contractual relationship with the other investors with significant influence over associates (IFRS 12.21 and 22)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The nature of, and changes in, the risks associated with its interests in associates (IFRS 12.23)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

209	<i>IFRS 12.21(a)</i>	Does the entity disclose for each associate that is material to the reporting entity:			
		a. The name of the associate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The nature of the entity's relationship with the associate (by, for example, describing the nature of the activities of the associate and whether they are strategic to the entity's activities)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The principal place of business (and country of incorporation, if applicable and different from the principal place of business) of the associate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The proportion of ownership interest or participating share held by the entity and, if different, the proportion of voting rights held (if applicable)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
210	<i>IFRS 12.21(b)</i> <i>IFRS 12.B12</i>	Does the entity disclose for each associate that is material to the reporting entity:			
		a. Whether the investment in the associate is measured using the equity method or at fair value	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The following financial information including, but not necessarily limited to:			
		▶ Dividends received from the associate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Current assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Non-current assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Current liabilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Non-current liabilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Revenue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Profit or loss from continuing operations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Post-tax profit or loss from discontinued operations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Other comprehensive income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Total comprehensive income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. If the associate is accounted for using the equity method, the fair value of its investment in the associate, if there is a quoted market price for the investment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>IFRS 12.B17</i>	When an entity's interest in an associate (or a portion of its interest in an associate) is classified (or included in a disposal group that is classified) as held for sale in accordance with IFRS 5, the entity is not required to disclose summarised financial information for it in accordance with IFRS 12.B12 - B16.			
211	<i>IFRS 12.B14</i>	Does the summarised financial information included in IFRS 12.B12 above reflect the amounts included in the IFRS financial statements of the associate and not the entity's share of those amounts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
212	<i>IFRS 12.B14</i>	If the entity accounts for its interest in the associate using the equity method, are the amounts included in the IFRS financial statements of the associate adjusted to reflect adjustments made by the entity when using the equity method, such as fair value adjustments made at the time of acquisition and adjustments for differences in accounting policies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
213	<i>IFRS 12.B14</i>	Does the entity provide a reconciliation of the summarised financial information presented to the carrying amount of its interest in the associate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
214	<i>IFRS 12.B15</i>	If the entity presents the financial information on the basis of the associate's financial information, because a. the entity measures its interest in the associate at fair value and b. the associate does not prepare IFRS financial statements and preparation on that basis would be impracticable or cause undue cost: Does the entity disclose the basis on which the summarised financial information has been prepared	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
215	<i>IFRS 12.B16</i>	Does the entity disclose, in aggregate, the carrying amount of its interests in all individually immaterial associates that are accounted for using the equity method	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
216	<i>IFRS 12.B16</i> <i>IFRS 12.21(c)</i>	Does the entity disclose separately, for those all individually immaterial associates, the aggregate amount of its share in the following financial information of those associates:			

- | | | | |
|---------------------------------------------------------|--------------------------|--------------------------|--------------------------|
| a. Profit or loss from continuing operations | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Post-tax profit or loss from discontinued operations | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Other comprehensive income | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| d. Total comprehensive income | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Commitments for associates

- | | | | | | |
|-----|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|
| 217 | IFRS 12.23 | Does the entity disclose contingent liabilities incurred relating to its interests in associates (including its share of contingent liabilities incurred jointly with other investors with significant influence over the associate), separately from the amount of other contingent liabilities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|-----|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|

Other disclosures for associates

- | | | | | | |
|-----|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|
| 218 | IFRS 12.22 | Does the entity disclose: | | | |
| | | a. The nature and extent of any significant restrictions (e.g., resulting from borrowing arrangements, regulatory requirements or contractual arrangements between investors with significant influence over an associate) on the ability of associates to transfer funds to the entity in the form of cash dividends, or to repay loans or advances made by the entity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. When the financial statements of an associate used in applying the equity method are as of a date or for a period that is different from that of the entity: | | | |
| | | ▶ The date of the end of the reporting period of the financial statements of that associate | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ The reason for using a different date or period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. The unrecognised share of losses of an associate for the reporting period and cumulatively, if the entity has stopped recognising its share of losses of the associate when applying the equity method | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Structured entities

IFRS 12.B21	A structured entity is an entity that has been designed so that voting or similar rights are not the dominant factor in deciding who controls the entity, such as when any voting rights relate to administrative tasks only and the relevant activities are directed by means of contractual arrangements.
IFRS 12.B22	A structured entity often has some or all of the following features or attributes: a. Restricted activities b. A narrow and well-defined objective, such as to effect a tax-efficient lease, carry out research and development activities, provide a source of capital or funding to an entity or provide investment opportunities for investors by passing on risks and rewards associated with the assets of the structured entity to investors c. Insufficient equity to permit the structured entity to finance its activities without subordinated financial support d. Financing in the form of multiple contractually linked instruments to investors that create concentrations of credit or other risks (tranches) If structured entities are consolidated because they are controlled, they are subject to the same disclosure requirements as subsidiaries. In addition, there are certain further disclosure requirements detailed below.

- | | | | | | |
|-----|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|
| 219 | IFRS 12.14 | Does the entity disclose the terms of any contractual arrangements that could require the parent or its subsidiaries to provide financial support to a consolidated structured entity, including events or circumstances that could expose the reporting entity to a loss (e.g., liquidity arrangements or credit rating triggers associated with obligations to purchase assets of the structured entity or provide financial support) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|-----|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|

- | | | | | | |
|-----|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|
| 220 | IFRS 12.15 | If, during the reporting period, a parent or any of its subsidiaries has, without having a contractual obligation to do so, provided financial or other support to a consolidated structured entity (e.g., purchasing assets of or instruments issued by the structured entity), does the entity disclose: | | | |
|-----|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|

		a. The type and amount of support provided, including situations in which the parent or its subsidiaries assisted the structured entity in obtaining financial support	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The reasons for providing the support	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
221	IFRS 12.16	If, during the reporting period, a parent or any of its subsidiaries has, without having a contractual obligation to do so, provided financial or other support to a previously unconsolidated structured entity and that provision of support resulted in the entity controlling the structured entity, does the entity disclose an explanation of the relevant factors in reaching that decision	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
222	IFRS 12.17	Does the entity disclose any current intentions to provide financial or other support to a consolidated structured entity, including intentions to assist the structured entity in obtaining financial support	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Unconsolidated structured entities			
	IFRS 12.24	An entity shall disclose information that enables users of its financial statements:			
		a. To understand the nature and extent of its interests in unconsolidated structured entities (paragraphs 26-28)			
		b. To evaluate the nature of, and changes in, the risks associated with its interests in unconsolidated structured entities (paragraphs 29-31).			
	IFRS 12.25	The information required by IFRS 12.24(b) includes information about an entity's exposure to risk from involvement that it had with unconsolidated structured entities in previous periods (e.g., sponsoring the structured entity), even if the entity no longer has any contractual involvement with the structured entity at the reporting date.			
	IFRS 12.25A	An investment entity need not provide the disclosures required by IFRS 12. 24 for an unconsolidated structured entity that it controls and for which it presents the disclosures required by IFRS 12.19A-19G above.			
223	IFRS 12.26	Does the entity disclose qualitative and quantitative information about its interests in unconsolidated structured entities, including, but not limited to, the nature, purpose, size and activities of the structured entity and how the structured entity is financed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
224	IFRS 12.27	If an entity has sponsored an unconsolidated structured entity for which it does not provide information (e.g., because it does not have an interest in the entity at the reporting date), does the entity disclose:			
		a. How it has determined which structured entities it has sponsored	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Income from those structured entities during the reporting period, including a description of the types of income presented	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The carrying amount (at the time of transfer) of all assets transferred to those structured entities during the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 12.28	An entity shall present the information in paragraph 27(b) and (c) in tabular format, unless another format is more appropriate, and classify its sponsoring activities into relevant categories (see paragraphs B2-B6).			
225	IFRS 12.29	Does the entity (in tabular format unless another format is more appropriate) disclose a summary of:			
		a. The carrying amounts of the assets and liabilities recognised in its financial statements relating to its interests in unconsolidated structured entities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The line items in the statement of financial position in which those assets and liabilities are recognised	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	c. The amount that best represents the entity's maximum exposure to loss from its interests in unconsolidated structured entities, including how the maximum exposure to loss is determined, unless the entity cannot quantify its maximum exposure to loss from its interests in unconsolidated structured entities, then that fact and the reasons	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d. A comparison of the carrying amounts of the assets and liabilities of the entity that relate to its interests in unconsolidated structured entities and the entity's maximum exposure to loss from those entities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
226	<i>IFRS 12.B26</i>	Does the entity disclose the following additional information that, depending on the circumstances, might be relevant to an assessment of the risks to which an entity is exposed when it has an interest in an unconsolidated structured entity:		
	a. The terms of an arrangement that could require the entity to provide financial support to an unconsolidated structured entity (e.g., liquidity arrangements or credit rating triggers associated with obligations to purchase assets of the structured entity or provide financial support), including:			
	▶ A description of events or circumstances that could expose the reporting entity to a loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶ Whether there are any terms that would limit the obligation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶ Whether there are any other parties that provide financial support and, if so, how the reporting entity's obligation ranks with those of other parties	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. Losses incurred by the entity during the reporting period relating to its interests in unconsolidated structured entities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. The types of income the entity received during the reporting period from its interests in unconsolidated structured entities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d. Whether the entity is required to absorb losses of an unconsolidated structured entity before other parties, the maximum limit of such losses for the entity, and (if relevant) the ranking and amounts of potential losses borne by parties whose interests rank lower than the entity's interest in the unconsolidated structured entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	e. Information about any liquidity arrangements, guarantees or other commitments with third parties that may affect the fair value or risk of the entity's interests in unconsolidated structured entities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	f. Any difficulties an unconsolidated structured entity has experienced in financing its activities during the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	g. In relation to the funding of an unconsolidated structured entity, the forms of funding (e.g., commercial paper or medium-term notes) and their weighted-average life. That information might include maturity analyses of the assets and funding of an unconsolidated structured entity if the structured entity has longer-term assets funded by shorter-term funding	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
227	<i>IFRS 12.30</i>	If, during the reporting period, the entity has, without having a contractual obligation to do so, provided financial or other support to an unconsolidated structured entity in which it previously had or currently has an interest (for example, purchasing assets of or instruments issued by the structured entity), does the entity disclose:		
	a. The type and amount of support provided, including situations in which the entity assisted the structured entity in obtaining financial support	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. The reasons for providing the support	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

228 IFRS 12.31 Does the entity disclose any current intentions to provide financial or other support to an unconsolidated structured entity, including intentions to assist the structured entity in obtaining financial support

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

IFRS 12.6(b)(xi) IFRS 12 does not apply to an entity's separate financial statements to which IAS 27 applies. However, if an entity has interests in unconsolidated structured entities and prepares separate financial statements as its only financial statements, it must apply the requirements in IFRS 12.24 - 31 when preparing those separate financial statements.

229 IAS 27.16 In the parent's separate financial statements (where consolidated financial statements are not presented in accordance with IFRS 10.4 (a)), does the entity disclose;

a. That the financial statements are separate financial statements

b. That the exemption from consolidation has been used

c. The name and principal place of business (and country of incorporation, if different) of the entity whose consolidated financial statements that comply with IFRS have been produced for public use (and the address where these are obtainable)

d. A list of significant investments in subsidiaries, joint ventures and associates, including the names of those investees, the principal place of business (and country of incorporation, if different) of those investees, its proportion of the ownership interest (and if different, proportion of the voting rights) held in those investees

e. A description of the method used to account for investments listed under (d) above

IAS 27.10 Please note that when an entity prepares separate financial statements, it shall account for investments in subsidiaries, joint ventures and associates either at cost, in accordance with IAS 39 or IFRS 9 or using the equity method as described in IAS 28. If an entity elects to measure such investments at fair value in accordance with IAS 39 or IFRS 9, fair value would be measured in accordance with IFRS 13.

IFRS 13.5-7 f. If the method used to account for investments in subsidiaries, associates and joint ventures is fair value, the fair value measurement disclosures required by IFRS 13 (refer to 'Fair value measurement' section)

230 IAS 27.17 When a parent (other than a parent covered by paragraph 16-16A) or an investor with joint control of, or significant influence over, an investee prepares separate financial statements, the parent or investor shall identify the financial statements prepared in accordance with IFRS 10, IFRS 11 or IAS 28 (as amended in 2011) to which they relate, does the parent or investor disclose in its separate financial statements:

a. The fact that the statements are separate financial statements

b. The reasons why those statements are prepared if not required by law

c. A list of significant investments in subsidiaries, joint ventures and associates, including:

- ▶ The names of those investees
- ▶ The principal place of business (and country of incorporation, if different) of those investees
- ▶ Its proportion of the ownership interest (and its proportion of the voting rights, if different) held in those investees

d. A description of the method used to account for the investments listed under (c)

IFRS 13.5-7 e. If the method used to account for the investments listed under (c) is fair value, the fair value measurement

disclosures required by IFRS 13 (refer to 'Fair value measurement' section)

Separate financial statements (Investment entities)

	<i>IFRS 12.6(b)(ii)</i>	An investment entity that prepares financial statements in which all of its subsidiaries are measured at fair value through profit or loss, in accordance with IFRS 10.31, must present the disclosures relating to investment entities required by IFRS 12.			
231	<i>IAS 27.8A</i>	Does an investment entity that is required, throughout the current period and all comparative periods presented, to apply the exception to consolidation for all of its subsidiaries in accordance with IFRS 10.31 present separate financial statements as its only financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
232	<i>IAS 27.16A</i>	When an investment entity that is a parent (other than a parent under IAS 27.16) prepares, in accordance with IAS 27.8A, separate financial statements as its only financial statements, does the entity disclose that fact and present the disclosures relating to investment entities required by IFRS 12	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
233	<i>IAS 27.17</i>	When a parent (other than a parent covered by IAS 27.16-16A) or an investor with joint control of, or significant influence over, an investee prepares separate financial statements, the parent or investor must identify the financial statements prepared in accordance with IFRS 10, IFRS 11 or IAS 28 (as amended in 2011) to which they relate. Does the parent or investor also disclose in its separate financial statements:			
		a. The fact that the statements are separate financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The reasons why those statements are prepared if not required by law	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. A list of significant investments in subsidiaries, joint ventures and associates, including:			
		▶ The name of those investees	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The principal place of business (and country of incorporation, if different) of those investees	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Its proportion of the ownership interest (and its proportion of the voting rights, if different) held in those investees	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. A description of the method used to account for the investments listed under (c)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>IFRS 13.5-7</i>	e. If the method used to account for the investments listed under (c) is fair value, the fair value measurement disclosures required by IFRS 13 (refer to 'Fair value measurement' section)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Correction of errors					
234	<i>IAS 8.42</i> <i>IAS 8.43</i>	Does the entity report the amount of the correction of an error (unless this is impracticable) either:			
		a. By restating the comparative amounts for the prior period(s) in which the error occurred	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Or			
		b. If the error occurred before the earliest prior period presented, by restating the opening balances of assets, liabilities and retained equity for that period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
235	<i>IAS 8.43</i> <i>IAS 8.44</i>	If it is impracticable to determine the period-specific effects of an error on comparative information, does the entity restate the opening balance of assets, liabilities and equity for the earliest period for which retrospective restatement is practicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
236	<i>IAS 8.43</i> <i>IAS 8.45</i>	If it is impracticable to determine the cumulative effect at the beginning of the current reporting period of an error on all prior reporting periods, does the entity restate the comparative information to correct the error prospectively from the earliest date practicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>IAS 8.46</i>	The entity excludes the correction of a prior period error from profit or loss for the period in which it discovers the error. The entity restates any information presented about prior periods,			

		including any historical summaries of financial data, as far back as practicable.			
237	IAS 8.49	In applying IAS 8.42, does the entity disclose:			
		a. The nature of the prior period error	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The amount of the correction for each prior period presented (to the extent practicable) for each financial statement line item affected	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IAS 33.2	c. The amount of the correction for each prior period presented (to the extent practicable) for basic and diluted earnings per share (if IAS 33 applies to the entity)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The amount of the correction at the beginning of the earliest prior period presented	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. If retrospective restatement is impracticable for a particular prior period, the circumstances that led to the existence of that condition and a description of how and from when the entity corrected the error	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IAS 8.49	Financial statements of subsequent periods need not repeat these disclosures.			
		Dividends			
238	IAS 1.137	Does the entity disclose:			
		a. The amount of dividends proposed or declared before the financial statements were authorised for issue, but not recognised as a distribution to owners during the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The related amount per share	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The amount of any cumulative preference dividends not recognised	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Distributions of non-cash assets to owners (IFRIC 17)			
239	IFRIC 17.16	In a distribution of non-cash assets to owners, does the entity disclose:			
		a. The carrying amount of the dividend payable at the beginning and end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The increase or decrease in the carrying amount of the dividend payable recognised in the reporting period, because of a change in the fair value of the assets to be distributed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
240	IFRS 13.5-7	For fair value measurements required by IFRIC 17 <i>Distributions of Non-cash Assets to Owners</i> , does the entity provide the disclosures required by IFRS 13 (refer to 'Fair value measurement' section)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
241	IFRIC 17.17	If the entity declares a dividend to distribute a non-cash asset after the end of a reporting period, but before the financial statements are authorised for issue, does the entity disclose:			
		a. The nature of the asset to be distributed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The carrying amount of the asset to be distributed as of the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The fair value of the asset to be distributed as of the end of the reporting period, if it is different from the asset's carrying amount	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. If the fair value of the asset to be distributed is disclosed in accordance with (c) above, the following disclosures required by IFRS 13:			
	IFRS 13.99	▶ Quantitative disclosures required by IFRS 13 in a tabular format, unless another format is more appropriate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 13.93(b)	▶ The level of the fair value hierarchy within which the fair value measurements are categorised in their entirety (Level 1, 2 or 3)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 13.93(d)	▶ For fair value measurements categorised within Level 2 and Level 3 of the hierarchy:			
		▶ A description of the valuation technique(s) and the inputs used in the measurement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ If there has been a change in valuation technique, that change and the reason(s) for making it	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ For fair value measurements categorised within Level 3 of the fair value hierarchy, quantitative information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

about the significant unobservable inputs used in the fair value measurement

IFRS 13.93(d)	An entity is not required to create quantitative information to comply with this disclosure requirement if significant unobservable inputs are not developed by the entity when measuring fair value (e.g., when an entity uses prices from prior transactions or third-party pricing information without adjustment). However, an entity cannot ignore quantitative unobservable inputs that are significant to the fair value measurement and are reasonably available to the entity.			
IFRS 13.93(g)	▶ For fair value measurements categorised within Level 3 of the fair value hierarchy, a description of the valuation processes used by the entity (including, for example, how an entity decides its valuation policies and procedures and analyses changes in fair value measurements from period to period)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 13.93(i)	▶ If the highest and best use of a non-financial asset differs from its current use, that fact and why the non-financial asset is being used in a manner that differs from its highest and best use	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Employee benefits

IAS 19.25, 158, 171 IAS 1.104 IAS 24.17	Although IAS 19 does not require specific disclosures about short-term employee benefits, other long-term employee benefits or termination benefits, other IFRS may require disclosures. For example, IAS 1 requires that the entity disclose employee benefits expense and IAS 24 <i>Related Party Disclosures</i> requires disclosures about employee benefits for key management personnel.
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Multi-employer plans

242	IAS 19.33 (b)	If a multi-employer plan is a defined benefit plan and the entity accounts for the plan as a defined benefit plan, does the entity make the disclosures in 'Defined benefit plans' section below and IAS 19.148(a)-(c) below	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
243	IAS 19.148	<p>If sufficient information is not available to use defined benefit accounting for a multi-employer plan that is a defined benefit plan, does the entity disclose:</p> <p>a. A description of the funding arrangements, including the method used to determine the entity's rate of contributions and any minimum funding requirements</p> <p>b. A description of the extent to which the entity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan</p> <p>c. A description of any agreed allocation of a deficit or surplus on:</p> <p style="margin-left: 20px;">▶ Wind-up of the plan</p> <p style="margin-left: 20px;">Or</p> <p style="margin-left: 20px;">▶ The entity's withdrawal from the plan</p> <p>d. The fact that the plan is a defined benefit plan</p> <p>e. The reason why sufficient information is not available to enable the entity to account for the plan as a defined benefit plan</p> <p>f. The expected contributions to the plan for the next annual reporting period</p> <p>g. Information about any deficit or surplus in the plan that may affect the amount of future contributions, including the basis used to determine that deficit or surplus and the implications, if any, for the entity</p> <p>h. An indication of the level of participation of the entity in the plan compared with other participating entities</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

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

example, an entity may present an analysis of the present value of the defined benefit obligation that distinguishes the nature, characteristics and risks of the obligation. Such a disclosure could distinguish:

- ▶ Between amounts owing to active members, deferred members, and pensioners
- ▶ Between vested benefits and accrued but not vested benefits
- ▶ Between conditional benefits, amounts attributable to future salary increases and other benefits

IAS 19.138 An entity shall assess whether all or some disclosures should be disaggregated to distinguish plans or groups of plans with materially different risks. For example, an entity may disaggregate disclosure about plans showing one or more of the following features:

- ▶ Different geographical locations
- ▶ Different characteristics such as flat salary pension plans, final salary pension plans or post-employment medical plans
- ▶ Different regulatory environments
- ▶ Different reporting segments

Different funding arrangements (e.g., wholly unfunded, wholly or partly funded).

Characteristics and risks associated with defined benefit plans

247 IAS 19.139

Does the entity disclose:

- a. Information about the characteristics of its defined benefit plans, including:
 - ▶ The nature of the benefits provided by the plan (e.g., final salary defined benefit plan or contribution-based plan with guarantee)
 - ▶ A description of the regulatory framework in which the plan operates, for example, the level of any minimum funding requirements, and any effect of the regulatory framework on the plan, such as the asset ceiling
 - ▶ A description of any other entity's responsibilities for the governance of the plan, for example, responsibilities of trustees or of board members of the plan
- b. A description of the risks to which the plan exposes the entity, focused on any unusual, entity-specific or plan-specific risks, and of any significant concentrations of risk. For example, if plan assets are invested primarily in one class of investments, e.g., property, the plan may expose the entity to a concentration of property market risk
- c. A description of any plan amendments, curtailments and settlements

Explanations of the amounts in the financial statements

248 IAS 19.140

Does the entity provide a reconciliation from the opening balance to the closing balance for each of the following, if applicable:

- a. The net defined benefit liability (asset), showing separate reconciliations for:
 - ▶ Plan assets
 - ▶ The present value of the defined benefit obligation
 - ▶ The effect of the asset ceiling
- b. Any reimbursement rights, and a description of the relationship between any reimbursement right and the related obligation

249 IAS 19.141

Does each reconciliation listed in IAS 19.140 show each of the following, if applicable:

- a. Current service cost
- b. Interest income or expense
- c. Remeasurements of the net defined benefit liability (asset), showing separately:

		▶ The return on plan assets, excluding amounts included in interest in (b)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Actuarial gains and losses arising from changes in demographic assumptions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IAS 19.76(a)		Demographic assumptions deal with matters such as:			
		▶ Mortality			
		▶ Rates of employee turnover, disability and early retirement			
		▶ The proportion of plan members with dependants who will be eligible for benefits			
		▶ The proportion of plan members who will select each form of payment option available under the plan terms			
		▶ Claim rates under medical plans			
		▶ Actuarial gains and losses arising from changes in financial assumptions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IAS 19.76(b)		Financial assumptions deal with items such as:			
		▶ The discount rate			
		▶ Benefit levels, excluding any cost of the benefits to be met by employees, and future salary			
		▶ In the case of medical benefits, future medical costs, including claim handling costs (i.e., the costs that will be incurred in processing and resolving claims, including legal and adjuster's fees)			
		▶ Taxes payable by the plan on contributions relating to service before the reporting date or on benefits resulting from that service			
		▶ Changes in the effect of limiting a net defined benefit asset to the asset ceiling, excluding amounts included in interest in (b), and how it determined the maximum economic benefit available, i.e., whether those benefits would be in the form of refunds, reductions in future contributions or a combination of both	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. Past service cost and gains and losses arising from settlements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Past service cost and gains and losses arising from settlements need not be distinguished if they occur together.			
		e. The effect of changes in foreign exchange rates	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		f. Contributions to the plan, showing separately those by the employer and by plan participants	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		g. Payments from the plan, showing separately the amount paid in respect of any settlements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		h. The effects of business combinations and disposals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
250	IAS 19.142	Does the entity disaggregate the fair value of the plan assets into classes that distinguish the nature and risks of those assets, subdividing each class of plan asset into those that have a quoted market price in an active market as defined in IFRS 13 and those that do not, for example:			
		a. Cash and cash equivalents	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Equity instruments (segregated by industry type, company size, geography, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. Debt instruments (segregated by type of issuer, credit quality, geography, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. Real estate (segregated by geography, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. Derivatives (segregated by type of underlying risk in the contract, for example, interest rate contracts, foreign exchange contracts, equity contracts, credit contracts, longevity swaps, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		f. Investment funds (segregated by type of fund)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		g. Asset-backed securities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		h. Structured debt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Please note that information disclosed under IAS 19.142 is intended to provide third parties with all of the required information to understand risks associated with defined benefit plan assets considering the level of detail of disclosure, aggregation and emphasis discussed in IAS 19.136 above.			

		In addition, the fair value of the plan assets is determined using IFRS 13, but the disclosure requirements of IFRS 13 do not apply.			
251	IAS 19.143	Does the entity disclose the fair value of the entity's own transferable financial instruments held as plan assets, and the fair value of plan assets that are property occupied by, or other assets used by, the entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
252	IAS 19.144	Does the entity disclose the significant actuarial assumptions used to determine the present value of the defined benefit obligation (see examples of actuarial assumptions in IAS19.76), which must be in absolute terms (e.g., as an absolute percentage, and not just as a margin between different percentages and other variables). When an entity provides disclosures in total for a grouping of plans, it must provide such disclosures in the form of weighted averages or relatively narrow ranges	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Amount, timing and uncertainty of future cash flows			
253	IAS 19.145	Does the entity disclose:			
		a. A sensitivity analysis for each significant actuarial assumption disclosed under IAS 19.144 above (see examples of actuarial assumptions in IAS 19.76 above) as of the end of the reporting period, showing how the defined benefit obligation would have been affected by changes in the relevant actuarial assumption that were reasonably possible at that date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The methods and assumptions used in preparing the sensitivity analyses required by item a. and the limitations of those methods	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. Changes from the previous period in the methods and assumptions used in preparing the sensitivity analyses, and the reasons for such changes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
254	IAS 19.146	Does the entity disclose a description of any asset-liability matching strategies used by the plan or the entity, including the use of annuities and other techniques, such as longevity swaps, to manage risk	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
255	IAS 19.147	Does the entity disclose the following to provide an indication of the effect of the defined benefit plan on the entity's future cash flows:			
		a. A description of any funding arrangements and funding policy that affect future contributions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The expected contributions to the plan for the next annual reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. Information about the maturity profile of the defined benefit obligation, including the weighted average duration of the defined benefit obligation and other information about the distribution of the timing of benefit payments, such as a maturity analysis of the benefit payments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Disclosure requirements in other IFRSs			
256	IAS 19.151	Where required by IAS 24, does the entity disclose information about:			
		a. Related party transactions with post-employment benefit plans	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Post-employment benefits for key management personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
257	IAS 19.152 IAS 37.27-30, 86-88, 91, 92	Where required by IAS 37, does the entity disclose information about contingent liabilities arising from post-employment benefit obligations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		The limit on a defined benefit asset, minimum funding requirements and their interaction (IFRIC 14)			
258	IFRIC 14.10	Does the entity disclose any restrictions on the current realisability of the surplus (from a defined benefit plan) or the basis used to determine the amount of the economic benefit available	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRIC 14.10 IAS 1.125	Under IAS 1, the entity discloses key sources of estimation uncertainty at the end of the reporting period that have a significant risk of causing a material adjustment to the carrying			

amount of the net asset or liability in the statement of financial position.

Equity

- 259 IAS 1.79 Does the entity disclose all of the following for each class of share capital (or for each category of equity interest for an entity without share capital):
- a. The number of shares authorised
 - b. The number of shares issued and fully paid, and issued but not fully paid
 - c. Par value per share, or that the shares have no par value
 - d. A reconciliation of the shares outstanding at the beginning and at the end of the period
 - e. The rights, preferences and restrictions attaching to that class including restrictions on the distribution of dividends and the repayment of capital
 - f. Shares in the entity held by the entity or by its subsidiaries or associates ("treasury shares")
 - g. Shares reserved for issue under options and contracts for the sale of shares, including terms and amounts

IAS 32.34
IAS 24.18-24

IAS 1.80

An entity without share capital, such as a partnership or trust, discloses information equivalent to that required in IAS 1.79(a), showing movements during the reporting period in each category of equity interest, and the rights, preferences and restrictions attaching to each category of equity interest.

- 260 IAS 1.79 Does the entity disclose the nature and purpose of each reserve within equity
- 261 IAS 32.34
IAS 24.18-24 Does the entity provide disclosures in accordance with IAS 24, if the entity reacquires its own shares from related parties

Members' shares in co-operative entities and similar instruments (IFRIC 2)

IFRIC 2.5
IFRIC 2.8

The contractual right of the holder of a financial instrument (including members' shares in co-operative entities) to request redemption does not, in itself, require a financial instrument to be classified as a financial liability. Rather, the entity must consider all of the terms and conditions of the financial instrument in determining its classification as a financial liability or equity. Those terms and conditions include relevant local laws, regulations and the entity's governing charter in effect at the date of classification that can impose various types of prohibitions on the redemption of members' shares.

- 262 IFRIC 2.13 If a change in the redemption prohibition of members' shares leads to a transfer between financial liabilities and equity, does the entity disclose separately the amount, timing and reason for the transfer

Events after the reporting period

- 263 IAS 10.19 Do the disclosures in the financial statements reflect information received after the reporting period that relates to conditions that existed at the end of the reporting period
- 264 IAS 10.21
IAS 10.22 If non-adjusting events after the reporting period are material, and thus non-disclosure could influence the economic decisions of users taken on the basis of the financial statements, does the entity disclose the following for each material category of non-adjusting events after the reporting period (IAS 10.22 provides examples of such events):
- a. The nature of the event
 - b. An estimate of its financial effect, or a statement that such an estimate cannot be made

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

Fair value measurement

	IFRS 13 specifies how to measure fair value, when fair value (and measures based on fair value, such as fair value less costs to sell) is required or permitted by another IFRS. Such fair value measurements may be recognised in the statement of financial position or disclosed in the notes to the financial statements (for example, the comparison of carrying value and fair value required by IFRS 7).			
IFRS 13.5	IFRS 13 applies when another IFRS requires or permits measurement(s) or disclosure(s) of fair value, except for:	a. Share-based payment transactions within the scope of IFRS 2 <i>Share-based Payment</i>	b. Leasing transactions within the scope of IAS 17 <i>Leases</i> (or leasing transactions accounted for under IFRS 16 if an entity applies IFRS 16 early)	c. Measurements that have some similarities to fair value but are not fair value, such as net realisable value in IAS 2 or value in use in IAS 36
IFRS 13.6				
IFRS 13.7	IFRS 13 also requires disclosures about fair value measurements. If fair value is measured in accordance with IFRS 13 after initial recognition (whether recognised or only disclosed), the disclosure requirements in IFRS 13 will apply, unless IFRS 13 provides a specific exemption. The disclosures required by IFRS 13 are not required for the following:			
	a. Plan assets measured at fair value in accordance with IAS 19			
	b. Retirement benefit plan investments measured at fair value in accordance with IAS 26 <i>Accounting and Reporting by Retirement Benefit Plans</i>			
	c. Assets for which recoverable amount is fair value less costs of disposal in accordance with IAS 36			
	Disclosure objectives			
265	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		<input type="checkbox"/>	<input type="checkbox"/>
	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"/>
IFRS 13.92	To meet the objectives of IFRS 13.91, an entity is required to consider all of the following:			
	▶ The level of detail necessary to satisfy the disclosure requirements			
	▶ How much emphasis to place on each of the various requirements			
	▶ How much aggregation or disaggregation to undertake			
	▶ Whether users of financial statements need additional information to evaluate the quantitative information disclosed			
266	IFRS 13.92	If the disclosures provided in accordance with IFRS 13 and other IFRSs are insufficient to meet the objectives in IFRS 13.91, does the entity disclose additional information in order to meet those objectives	<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			

		<p>fair value and categorisation of the fair value measurement (as a whole)</p> <p>(i) Categorisation of the inputs in the fair value hierarchy: IFRS 13's fair value hierarchy categorises inputs to valuation techniques into the following levels, based on their observability:</p> <p>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</p> <p>Level 2 inputs: Inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly</p> <p>Level 3 inputs: Unobservable inputs for the asset or liability</p> <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 inputs, the lowest). For measures based on fair value (such as fair value less costs to sell), this determination does not consider the 'costs to sell'.</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 market directly or indirectly observable, the fair value measurement as a whole is categorised within Level 2. When measured using valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable, the fair value measurement as a whole is categorised within Level 3.</p>			
267	<p>IFRS 13.95</p> <p>IFRS 13.93(c)</p> <p>IFRS 13.93(e) (iv)</p>	<p>Accounting policies</p> <p>Does the entity disclose its policy for determining when transfers between levels of the fair value hierarchy are deemed to have occurred</p> <p>IFRS 13.95 requires that an entity determine (and consistently follow) its policy for determining when transfers between levels in the fair value hierarchy are deemed to have occurred. The policy for the timing of recognising transfers is required to be the same for transfers into and out of levels. Examples of 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>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
268	<p>IFRS 13.96</p> <p>IFRS 13.48</p> <p>IFRS 13.51</p> <p>IFRS 13.48-52</p>	<p>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</p> <p>If an entity that holds a group of financial assets and financial liabilities is exposed to market risks (as defined in IFRS 7) and to the credit risk (as defined in IFRS 7) of each of the counterparties and manages that group of assets and liabilities on the basis of its net exposure, IFRS 13.48 permits the use of a measurement exception for measuring fair value, provided the criteria set out in IFRS 13.49 are met. Under this exception, an entity measures the fair value of the group of financial assets and liabilities consistently with how market participants would price the net risk exposure at the measurement date. Please note that the exception does not affect financial statement presentation requirements. In addition, the reference to financial assets and financial liabilities in IFRS 13.48 to 51 should be read as applying to all contracts within the scope of, and accounted for, under IAS 39 or IFRS 9, regardless of whether they meet the definitions of financial assets or financial liabilities in IAS 32.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		Class of assets and liabilities			
269	IFRS 13.94	Does the entity classify assets and liabilities under the scope of IFRS 13 based on both:			
		a. The nature, characteristics and risks of the asset or liability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The level of the fair value hierarchy within which the fair value measurement is categorised	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 13.94	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.			
270	IFRS 13.94	Does the entity provide sufficient information to permit reconciliation between the classes of assets and liabilities and the line items presented in the statement of financial position	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Fair value disclosures			
		General			
271	IFRS 13.99	Does the entity present the quantitative disclosures required by IFRS 13 in tabular format, unless another format is more appropriate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
272	IFRS 13.98	For a liability measured at fair value and issued with an inseparable third-party credit enhancement, does the entity disclose the existence of that credit enhancement and whether it is reflected in the fair value measurement of the liability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Assets and liabilities not measured at fair value, but for which fair value is disclosed			
273	IFRS 13.97	For each class of assets and liabilities not measured at fair value in the statement of financial position, but for which fair value is disclosed, does the entity disclose:			
	IFRS 13.93(b)	a. The level of fair value hierarchy within which the fair value measurement(s) are categorised in their entirety	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 13.93(d)	b. For fair value measurement(s) categorised within Levels 2 and 3 of the fair value hierarchy:			
		▶ A description of the valuation technique(s) and the inputs used in the measurement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ If there has been a change in valuation technique, that change and the reason(s) for making it	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 13.92(i)	c. If the highest and best use of a non-financial asset differs from its current use, that fact and why the non-financial asset is being used in a manner that differs from its highest and best use	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Recurring fair value measurements of assets and liabilities			
	IFRS 13.93(a)	Recurring fair value measurements of assets or liabilities are those that other IFRSs require or permit in the statement of financial position at the end of each reporting period. Non-recurring fair value measurements of assets or liabilities are those that other IFRS 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).			
274	IFRS 13.93	For each class of assets and liabilities that are measured at fair value on a recurring basis in the statement of financial position after initial recognition, does the entity disclose:			
		a. The fair value measurement at the end of the reporting period	<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
- ▶ If there has been a change in valuation technique, that change and the reason(s) for making it
- ▶ For fair value measurements categorised within Level 3 of the fair value hierarchy, quantitative information about the significant unobservable inputs used in the fair value measurement

IFRS 13.93(d)

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

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

- ▶ Total gains and losses recognised during the period in profit or loss, and the line item(s) in profit or loss in which those gains or losses are recognised
- ▶ Total gains and losses recognised during the period in other comprehensive income, and the line item(s) in other comprehensive income in which those gains or losses are recognised
- ▶ Purchases, sales, issues and settlements (each disclosed separately)
- ▶ The amounts of any transfers into and out of Level 3 of the fair value hierarchy, separately disclosing transfers into Level 3 from transfers out of Level 3, and the reasons for those transfers

f. For total gains and losses recognised during the period in profit or loss in accordance with IFRS 13.93(e)(i) (see e. above), the amount that is attributable to the change in unrealised gains or losses relating to those assets and liabilities held at the end of the period, and the line item(s) in profit or loss in which those unrealised gains or losses are recognised

g. For fair value measurements categorised within Level 3 of the fair value hierarchy, a description of the valuation processes used by the entity (including, for example, how an entity decides its valuation policies and procedures and analyses changes in fair value measurements from period to period)

h. For fair value measurements categorised within Level 3 of the fair value hierarchy:

- ▶ A narrative description of the sensitivity if a change in an unobservable input (including at a minimum those unobservable inputs disclosed in accordance with IFRS 13.93(d), see d. above) to a different amount might result in a significantly higher or lower fair value measurement
- ▶ If there are interrelationships between significant unobservable inputs and other unobservable inputs used in the fair value measurement, a narrative description of those interrelationships and of how they might magnify or mitigate the effect of changes in the unobservable inputs on the fair value measurement
- ▶ For financial assets and financial liabilities, if changing one or more of the unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, that fact, the effect of those changes and how the effect of a change was calculated

IFRS 13.93(h)	For the sensitivity analysis for financial assets and financial liabilities, significance is judged with respect to profit or loss, and total assets or total liabilities, or, when changes in fair value are recognised in other comprehensive income, total equity.			
	i. If the highest and best use of a non-financial asset differs from its current use, that fact and why the non-financial asset is being used in a manner that differs from its highest and best use	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 13 Appendix A	The highest and best use of a non-financial asset is the use by market participants that would maximise the value of the asset or the group of assets and liabilities (e.g., a business) within which the asset would be used.			
Non-recurring fair value measurements of assets and liabilities				
IFRS 13.93(a)	Non-recurring fair value measurements of assets or liabilities are those that other IFRSs require or permit in the statement of financial position in particular circumstances (e.g., when an entity measures an asset held for sale at fair value less costs to sell in accordance with IFRS 5 because the asset's fair value less costs to sell is lower than its carrying amount).			
275 IFRS 13.93	Does the entity disclose for assets and liabilities that are measured at fair value on a non-recurring basis in the statement of financial position after initial recognition:			
	a. The fair value measurement at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. The reasons for the fair value measurement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. The level of the fair value hierarchy within which the fair value measurements are categorised in their entirety (Level 1, 2 or 3)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d. For fair value measurements categorised within Level 2 and Level 3 of the hierarchy:			
	▶ A description of the valuation technique(s) and the inputs used in the measurement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶ If there has been a change in valuation technique, that change and the reason(s) for making it	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶ For fair value measurements categorised within Level 3 of the fair value hierarchy, quantitative information about the significant unobservable inputs used in the fair value measurement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 13.93(d)	An entity is not required to create quantitative information to comply with this disclosure requirement if significant unobservable inputs are not developed by the entity when measuring fair value (e.g., when an entity uses prices from prior transactions or third-party pricing information without adjustment). However, an entity cannot ignore quantitative unobservable inputs that are significant to the fair value measurement and are reasonably available to the entity.			
	e. For fair value measurements categorised within Level 3 of the fair value hierarchy, a description of the valuation processes used by the entity (including, for example, how an entity decides its valuation policies and procedures and analyses changes in fair value measurements from period to period)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	f. If the highest and best use of a non-financial asset differs from its current use, that fact and why the non-financial asset is being used in a manner that differs from its highest and best use	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Financial guarantee contracts				
IAS 39.9	A financial guarantee contract is defined as a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.			
276 IAS 1.117	Does the entity disclose its accounting policy for financial guarantee contracts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

277 IFRS 7.39 Does the entity disclose a maturity analysis for non-derivative financial liabilities (including issued financial guarantee contracts) that shows the remaining contractual maturities

IFRS 7.B11C(c) For issued financial guarantee contracts the maximum amount of the guarantee is allocated to the earliest period in which the guarantee could be called.

278 IFRS 7.B10(c) Does the entity disclose maximum credit risk exposure relating to financial guarantee contracts at the maximum amount the entity could have to pay if the guarantee is called on (which may be significantly greater than the amount recognised as a liability)

Financial instruments

If the entity adopted IFRS 9 *Financial Instruments*, refer to items set out in 'New pronouncements' section.

Classes of financial instruments and level of disclosure

279 IFRS 7.6 If disclosures are required by class of financial instrument, does the entity:

a. Group financial instruments into classes that are appropriate to the nature of the information disclosed and that take into account the characteristics of those financial instruments

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

IFRS 7.B1 - B3 IFRS 7.6 requires the entity to group financial instruments into classes that are appropriate to the nature of the information disclosed and that take into account the characteristics of those financial instruments. These classes are determined by the entity and, as such, are distinct from the categories of financial instruments specified in IAS 39.

In determining classes of financial instruments, an entity:

a. Distinguishes between instruments measured at amortised cost from those measured at fair value

b. Treats those financial instruments as a separate class or classes outside the scope of this IFRS

The entity decides how much detail it provides to satisfy the requirements, how much emphasis it places on different aspects of the requirements and how it aggregates information to display the overall picture without combining information with different characteristics, in the light of its circumstances. It is necessary to strike a balance between overburdening financial statements with excessive detail that may not assist users of financial statements and obscuring important information as a result of too much aggregation. For example, an entity must not obscure important information by including it among a large amount of insignificant detail. Similarly, an entity must not aggregate information so that it obscures important differences between individual transactions or associated risks.

Significance of financial instruments for financial position and performance

280 IFRS 7.7 Does the entity disclose information that enables users of its financial statements to evaluate the significance of financial instruments to its financial position and performance

Statement of financial position – categories of financial assets and financial liabilities

281 IFRS 7.8 IAS 39.9 Does the entity disclose the carrying amounts of each of the following categories, as defined in IAS 39.9:

a. Financial assets at fair value through profit or loss, showing separately:

▶ Those designated as such upon initial recognition

▶ Those classified as held for trading

b. Held-to-maturity investments

c. Loans and receivables

		d. Available-for-sale financial assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. Financial liabilities at fair value through profit or loss, showing separately:			
		▶ Those designated as such upon initial recognition	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Those classified as held for trading	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		f. Financial liabilities measured at amortised cost	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Financial assets or financial liabilities at fair value through profit or loss			
282	IFRS 7.9	If the entity has designated a loan or receivable (or a group of loans or receivables) at fair value through profit or loss, does it disclose:			
	IFRS 7.36(a)	a. The maximum exposure to credit risk of the loan or receivable (or group of loans or receivables) at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 7.36(b)	b. The amount by which any related credit derivatives or similar instruments mitigate that maximum exposure to credit risk	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The amount of change, during the period and cumulatively, in the fair value of the loan or receivable (or group of loans or receivables) that is attributable to changes in the credit risk of the financial asset determined either:			
		▶ As the change in its fair value that is not attributable to changes in market conditions that give rise to market risk	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Or			
		▶ Using an alternative method that the entity believes more faithfully represents the change in its fair value that is attributable to changes in credit risk of the asset	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 7.9	Changes in market conditions that give rise to market risk include changes in an interest rate, commodity price, foreign exchange rate or index of prices or rates.			
		d. The amount of the change in the fair value of any related credit derivatives or similar instruments that has occurred during the period and cumulatively since the loan or receivable was designated	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
283	IFRS 7.10 IAS 39.9	If the entity has designated a financial liability as at fair value through profit or loss in accordance with IAS 39.9, does it disclose:			
		a. The change, during the reporting period and cumulatively, in the fair value of the financial liability that is attributable to changes in the credit risk of that liability determined either:			
	IFRS 7.B4	▶ As the change in its fair value that is not attributable to changes in market conditions that give rise to market risk	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Or			
		▶ Using an alternate method that the entity believes more faithfully represents the change in its fair value that is attributable to changes in the credit risk of the liability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 7.10	Changes in market conditions that give rise to market risk include changes in a benchmark interest rate, price of another entity's financial instrument, commodity price, foreign exchange rate or an index of prices or rates. For contracts that include a unit-linking feature, changes in market conditions include changes in the performance of the related internal or external investment fund.			
		b. The difference between the financial liability's carrying amount and the amount the entity would be contractually required to pay at maturity to the holder of the obligation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
284	IFRS 7.11	Does the entity disclose:			
		a. The methods used to comply with the requirements in IFRS 7.9(c) and IFRS 7.10(a) above	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. If the entity believes that the disclosure it has given to comply with the requirements in IFRS 7.9(c) and IFRS 7.10(a) above. does not faithfully represent the			

change in the fair value of the financial asset or financial liability attributable to changes in the credit risk:

- ▶ The reasons for reaching this conclusion
- ▶ The factors the entity believes are relevant

Reclassification

285 IFRS 7.12 IAS 39.51 If the entity has reclassified a financial asset as one measured a) at cost or amortised cost, rather than at fair value or b) at fair value, rather than at cost or amortised cost: Does it disclose the amount reclassified into and out of each category and the reason for that reclassification

286 IFRS 7.12A IAS 39.50B IAS 39.50D IAS 39.50E If the entity reclassifies a financial asset out of the fair value through profit or loss category or out of the available-for-sale category, does it disclose:

- a. The amount reclassified into and out of each category
- b. For each reporting period until derecognition, the carrying amounts and fair values of all financial assets that the entity reclassified in the current and previous reporting periods
- c. If a financial asset is reclassified out of fair value through profit or loss due to rare circumstances, the rare situation and the facts and circumstances indicating that the situation was rare
- d. For the reporting period when the financial asset was reclassified, the fair value gain or loss on the financial asset recognised in profit or loss or other comprehensive income in that reporting period and in the previous reporting period
- e. For each reporting period following the reclassification (including the reporting period in which the financial asset was reclassified) until derecognition of the financial asset, the fair value gain or loss that the entity would have recognised in profit or loss or other comprehensive income if the financial asset had not been reclassified, and the gain, loss, income and expense recognised in profit or loss
- f. The effective interest rate and estimated amounts of cash flows the entity expects to recover, as at the date of reclassification of the financial asset

IAS 39.50B	The entity may reclassify a financial asset to which IAS 39.50(c) applies (except a financial asset as described in IAS 39.50D) out of the fair value through profit or loss category only in rare circumstances.
IAS 39.50D	The entity may reclassify a financial asset to which IAS 39.50(c) applies that would have met the definition of loans and receivables (if the financial asset had not been required to be classified as held for trading at initial recognition) out of the fair value through profit or loss category if the entity has the intention and ability to hold the financial asset for the foreseeable future or until maturity.
IAS 39.50E	The entity may reclassify a financial asset classified as available-for-sale that would have met the definition of loans and receivables (if it had not been designated as available-for-sale) out of the available-for-sale category to the loans and receivables category if the entity has the intention and ability to hold the financial asset for the foreseeable future or until maturity.

Transfers of financial assets

287 IFRS 7.42A Does the entity present the disclosures required in IFRS 7.42B-42H in a single note in its financial statements

288 IFRS 7.42B Does the entity disclose information that enables users of its financial statements to:

- a. Understand the relationship between transferred financial assets that are not derecognised in their entirety and the associated liabilities
- b. Evaluate the nature of, and risks associated with, the entity's continuing involvement in derecognised financial assets

IFRS 7.42A

IFRS 7.42B-42H supplements the other disclosure requirements of IFRS 7. The entity provides these disclosures for all transferred financial assets that are not derecognised and for any continuing involvement in a transferred asset, existing at the reporting date, irrespective of when the related transfer transaction occurred.

For these disclosure requirements, an entity transfers all or part of a financial asset (the transferred financial asset), only if it either:

a. Transfers the contractual rights to receive the cash flows of that financial asset
Or

b. Retains the contractual rights to receive the cash flows of that financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients in an arrangement (commonly referred to as a 'pass-through arrangement')

Note: the meaning of 'transfer' in IFRS 7 differs from that in IAS 39 with respect to 'pass-through arrangements'. In particular, for pass-through arrangements to qualify as transfers under IAS 39, all three conditions in IAS 39.19 (commonly referred to as the 'pass through conditions') need to be met. In contrast, pass-through conditions need not be met for pass-through arrangements to be within the scope of IFRS 7. Accordingly, an arrangement whereby a reporting entity (including any consolidated structured entity) issues notes payable to investors that are contractually referenced to specified assets, and are non-recourse to the group, falls within the scope of these disclosure requirements, irrespective of whether such an arrangement meets all the IAS 39 'pass-through' conditions.

Transferred financial assets that are not derecognised in their entirety

289 IFRS 7.42D

To meet the objectives in IFRS 7.42B(a) above, does the entity disclose for each class of transferred financial assets that are not derecognised in their entirety (i.e. transfers that result in partial or no derecognition):

- | | | | | |
|-------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|
| a. | The nature of the transferred assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. | The nature of the risks and rewards of ownership to which the entity remains exposed | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. | A description of the nature of the relationship between the transferred assets and the associated liabilities, including any restrictions arising from the transfer on the entity's use of the transferred assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| d. | When the counterparty (counterparties) to the associated liabilities has (have) recourse only to the transferred assets, a schedule that sets out | | | |
| | ▶ The fair value of the transferred assets | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | ▶ The fair value of the associated liabilities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | ▶ The net position | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| e. | When the entity continues to recognise all of the transferred assets, the carrying amounts of the transferred assets and the associated liabilities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| IAS 39.20(c)(ii)
IAS 39.30 | f. When the entity continues to recognise the assets to the extent of its continuing involvement: | | | |
| | ▶ The total carrying amount of the original assets before the transfer | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | ▶ The carrying amount of the assets that the entity continues to recognise | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | ▶ The carrying amount of the associated liabilities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

IFRS 7.B32

These disclosures are required at each reporting date at which the entity continues to recognise the transferred financial assets, regardless of when the transfers occurred.

Transferred financial assets that are derecognised in their entirety

IFRS 7.42C	<p>Under IFRS 7.42E-42H, an entity has continuing involvement in a transferred financial asset if, as part of the transfer, the entity retains any of the contractual rights or obligations inherent in the transferred financial asset or obtains any new contractual rights or obligations relating to the transferred financial asset. However, the following do not constitute continuing involvement:</p> <ul style="list-style-type: none"> a. Normal representations and warranties relating to fraudulent transfer and concepts of reasonableness, good faith and fair dealings that could invalidate a transfer as a result of legal action b. Forward, option and other contracts to re-acquire the transferred financial asset for which the contract price (or exercise price) is the fair value of the transferred financial asset c. An arrangement whereby an entity retains the contractual rights to receive the cash flows of a financial asset, but assumes a contractual obligation to pay the cash flows to one or more entities and the conditions in IAS 39.19(a)-(c) are met 				
IFRS 7.B29	<p>The assessment of continuing involvement in a transferred financial asset for the purposes of the disclosure requirements in IFRS 7.42E-42H is made at the level of the reporting entity.</p>				
IFRS 7.B30					
IFRS 7.B30A					
IFRS 7.B31					
IFRS 7.B33	<p>IFRS 7.42E-42H require qualitative and quantitative disclosures for each type of continuing involvement in derecognised financial assets.</p> <p>An entity aggregates its continuing involvement into categories that are representative of the entity's exposure to risks.</p> <p>For instance, by type of financial instrument (for example, guarantees or call options) or by type of transfer (for example, factoring of receivables, securitisations and secured lending).</p>				
290	<p>IFRS 7.42E IAS 39.20(a) IAS 39.20(c)(i)</p>	<p>To meet the objectives in IFRS 7.42B(b) above, when the entity derecognises transferred financial assets in their entirety, but has continuing involvement in them, does the entity disclose, as a minimum, for each type of continuing involvement at the reporting date:</p>			
		<ul style="list-style-type: none"> a. The carrying amount of the assets and liabilities that are recognised in the entity's statement of financial position and represent the entity's continuing involvement in the derecognised financial assets, and the line items in which those assets and liabilities are recognised 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<ul style="list-style-type: none"> b. The fair value of the assets and liabilities that represent the entity's continuing involvement in the derecognised financial assets 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<ul style="list-style-type: none"> c. The amount that best represents the entity's maximum exposure to loss from its continuing involvement in the derecognised financial assets, and how the maximum exposure to loss is determined 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<ul style="list-style-type: none"> d. The undiscounted cash outflows that would or may be required to repurchase the derecognised financial assets or other amounts payable to the transferee for the transferred assets 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<p>Examples of cash outflows to repurchase the derecognised financial assets include the strike price in an option agreement or the repurchase price in a repurchase agreement. If the cash outflow is variable, then the amount disclosed is based on the conditions that exist at each reporting date.</p>			

IFRS 7.B34	e. A maturity analysis of the undiscounted cash outflows that would or may be required to repurchase the derecognised financial assets or other amounts payable to the transferee in respect of the transferred assets, showing the remaining contractual maturities of the entity's continuing involvement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 7.B34	The maturity analysis should distinguish cash flows that are required to be paid (e.g., forward contracts), cash flows that the entity may be required to pay (e.g., written put options) and cash flows that the entity might choose to pay (e.g., purchased call options).			
IFRS 7.B35	An entity uses its judgement to determine an appropriate number of time bands in preparing the maturity analysis.			
IFRS 7.B36	If there is a range of possible maturities, the cash flows are included on the basis of the earliest date on which the entity can be required or is permitted to pay (see IFRS 7.B35 for examples of time bands).			
IFRS 7.B37	f. Qualitative information that explains and supports the quantitative disclosures in (a)-(e), that includes a description of: <ul style="list-style-type: none"> ▶ The derecognised financial assets and the nature and purpose of the continuing involvement retained after transferring those assets ▶ The risks to which an entity is exposed, including: <ul style="list-style-type: none"> ▶ A description of how the entity manages the risk inherent in its continuing involvement in the derecognised financial assets ▶ Whether the entity is required to bear losses before other parties, and the ranking and amounts of losses borne by parties whose interests rank lower than the entity's interest in the asset (i.e., its continuing involvement in the asset) ▶ A description of any triggers associated with obligations to provide financial support or to repurchase a transferred financial asset 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 7.42F	An entity may aggregate the information required by IFRS 7.42E above for a particular asset if the entity has more than one type of continuing involvement in that derecognised financial asset, and report it under one type of continuing involvement.			
291 IFRS 7.42G	Does the entity disclose, for each reporting period for which a statement of comprehensive income is presented, for each type of continuing involvement:			
IFRS 7.B38	a. The gain or loss recognised at the date of transfer of the assets, including: <ul style="list-style-type: none"> ▶ Whether that gain or loss on derecognition arose because the fair values of the components of the previously recognised asset (i.e., the interest in the asset derecognised and the interest retained by the entity) were different from the fair value of the previously recognised asset as a whole ▶ If that gain or loss on derecognition arose because the fair values of the components of the previously recognised asset were different from the fair value of the previously recognised asset as a whole, whether the fair value measurements included significant inputs that were not based on observable market data 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. Income and expenses recognised, both in the reporting period and cumulatively, from the entity's continuing involvement (for example, fair value changes in derivative instruments)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. If the total amount of proceeds from transfer activity (that qualifies for derecognition) in a reporting period is not evenly distributed throughout the reporting period (for example, if a substantial proportion of the total amount	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

of transfer activity takes place in the closing days of a reporting period):

- ▶ When the greatest transfer activity took place within that reporting period (for example, the last five days before the end of the reporting period)
- ▶ The amount recognised (for example, related gains or losses) from transfer activity in that part of the reporting period
- ▶ The total amount of proceeds from transfer activity in that part of the reporting period

Supplementary information

292 IFRS 7.42H IFRS 7.B39 Does the entity disclose any additional information necessary to meet the disclosure objectives in IFRS 7.42B

Collateral

293 IFRS 7.14 IAS 39.37 Does the entity disclose:

a. The carrying amount of financial assets pledged as collateral for liabilities or contingent liabilities, including amounts reclassified in accordance with IAS 39.37

b. The terms and conditions relating to the pledge

IAS 39.37 If a transferor provides non-cash collateral (such as debt or equity instruments) to the transferee, the accounting for the collateral by the transferor and the transferee depends on whether the transferee has the right to sell or repledge the collateral and whether the transferor has defaulted. If the transferee has the right by contract or custom to sell or repledge the collateral, then the transferor reclassifies that asset in its statement of financial position (for example, as a loaned asset, pledged equity instruments or repurchase receivable) separately from other assets.

Some transactions involving the provision of non-cash financial collateral may be considered transfers that fall within the scope of IFRS 7.42D (e.g. non-cash collateral transferred in a repo). This would normally be the case when (a) the transferee's rights to control the asset are not conditional on the transferor's default. This is often evidenced by the transfer of legal ownership and/or the transferee's ability to re-sell or re-pledge the financial asset; or (b) when the arrangement is considered a 'pass-through' arrangement.

Collateral pledged or received subject to a netting arrangement would also fall within the scope of the offsetting disclosures irrespective of whether or not the collateral met the offsetting criteria.

294 IFRS 7.15 If the entity holds collateral (of financial or non-financial assets) and may sell or repledge the collateral in the absence of default by the owner of the collateral, does the entity disclose:

a. The fair value of the collateral held

b. The fair value of any such collateral sold or repledged, and whether the entity has an obligation to return it

c. The terms and conditions associated with its use of this collateral

Allowance account for credit losses

295 IFRS 7.16 If financial assets are impaired by credit losses and the entity records the impairment in a separate account (for example, an allowance account or similar account used to record a collective impairment of assets) rather than directly reducing the carrying amount of the asset, does the entity disclose a reconciliation of changes in that account during the period for each class of financial assets

Compound financial instruments with multiple embedded derivatives

296 IFRS 7.17 If the entity issued an instrument that contains both a liability and an equity component and the instrument has multiple embedded derivatives whose values are interdependent (such as a callable convertible debt instrument), does the entity disclose the existence of those features

Defaults and breaches

- 297 IFRS 7.18 For loans payable recognised at the end of the reporting period, does the entity disclose:
- a. Details of any defaults during the period of principal, interest, sinking fund, or redemption terms of those loans payable
 - b. The carrying amount of the loans payable in default at the end of the reporting period
 - c. Whether the default was remedied, or the terms of the loans payable were renegotiated, before the financial statements were authorised for issue

- 298 IFRS 7.19 If, during the reporting period, there are breaches of loan agreement terms other than those described in IFRS 7.18 above, does the entity disclose the same information as required by IFRS 7.18 if those breaches permit the lender to demand accelerated repayment (unless the breaches were remedied, or the terms of the loan were renegotiated on or before the end of the reporting period)

Statement of comprehensive income

Items of income, expense, gains and losses

- 299 IFRS 7.20 Does the entity disclose the following items of income, expense, gains or losses:
- a. Net gains or net losses on:
 - ▶ Financial assets or financial liabilities at fair value through profit or loss, showing separately:
 - ▶ Those on financial assets or financial liabilities designated as such upon initial recognition
 - ▶ Those on financial assets or financial liabilities that are classified as held for trading in accordance with IAS 39
 - ▶ Available-for-sale financial assets, showing separately:
 - ▶ The gain or loss recognised in other comprehensive income during the reporting period
 - ▶ The amount reclassified from equity to profit or loss as a reclassification adjustment for the reporting period
 - ▶ Held-to-maturity investments
 - ▶ Loans and receivables
 - ▶ Financial liabilities measured at amortised cost
 - b. Total interest income and total interest expense (calculated using the effective interest method) for financial assets or financial liabilities that are not at fair value through profit or loss

IFRS 4.35(d)
IFRS 7.20(b)

For financial instruments that contain a discretionary participation feature, the entity shall disclose the total interest expense recognised in profit or loss as required under IFRS 7.20(b), but does not need to calculate such interest expense using the effective interest method.

IAS 39.AG93

- c. Fee income and expense (other than amounts included in determining the effective interest rate) arising from:
 - ▶ Financial assets or financial liabilities that are not at fair value through profit or loss
 - ▶ Trust and other fiduciary activities that result in the holding or investing of assets on behalf of individuals, trusts, retirement benefit plans and other institutions
- d. Interest income on impaired financial assets accrued in accordance with IAS 39.AG93
- e. Any impairment loss for each class of financial asset

Other disclosures

Accounting policies

300	<i>IFRS 7.21</i> <i>IAS 1.117</i>	Does the entity disclose its significant accounting policies comprising the measurement basis (or bases) used in preparing the financial statements and the other accounting policies that are relevant to an understanding of the financial statements in relation to financial instruments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
301	<i>IFRS 7.B5</i>	Does the entity disclose for financial assets or financial liabilities designated as at fair value through profit or loss:			
		a. The nature of the financial assets or financial liabilities the entity has designated as at fair value through profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The criteria for so designating such financial assets or financial liabilities on initial recognition	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>IAS 39.9</i> <i>IAS 39.11A</i> <i>IAS 39.12</i> <i>IAS 39.9(b)</i>	c. How the entity has satisfied the conditions in IAS 39.9, IAS 39.11A or IAS 39.12 for such designation:			
		▶ For instruments designated in accordance with the definition of a financial asset or financial liability at fair value through profit or loss in IAS 39.9(b)(i), that disclosure includes the circumstances underlying the measurement or recognition inconsistency that would otherwise arise	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>IAS 39.9(b)</i>	▶ For instruments designated in accordance with the definition of a financial asset or financial liability at fair value through profit or loss in IAS 39.9(b)(ii), that disclosure includes how designation at fair value through profit or loss is consistent with the entity's documented risk management or investment strategy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
302	<i>IFRS 7.B5</i>	Does the entity disclose:			
		a. The criteria for designating financial assets as available-for-sale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>IAS 39.38</i>	b. Whether regular way purchases and sales of financial assets are accounted for at trade date or at settlement date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. If the entity uses an allowance to reduce the carrying amount of financial assets impaired by credit losses:			
		▶ The criteria for determining when the carrying amount of impaired financial assets is reduced directly (or, in a reversal of a write-down, increased directly) and when the allowance account is used	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>IFRS 7.16</i>	▶ The criteria for writing off amounts charged to the allowance account against the carrying amount of impaired financial assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>IFRS 7.20(a)</i>	d. How net gains or net losses on each category of financial instrument are determined, for example, whether the net gains or net losses on items at fair value through profit or loss include interest or dividend income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>IFRS 7.20(e)</i>	e. The criteria the entity uses to determine that there is objective evidence that an impairment loss has occurred	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>IFRS 7.36(d)</i>	f. If the terms of financial assets that would otherwise be past due or impaired have been renegotiated, the accounting policy for financial assets that are the subject of renegotiated terms	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
303	<i>IFRS 7.B5</i> <i>IAS 1.122</i>	Does the entity disclose management's judgements for financial instruments that have the most significant effect on the financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Hedge accounting			
304	<i>IFRS 7.22</i> <i>IAS 39.86</i>	Does the entity disclose the following separately for each type of hedge in IAS 39 (that is, fair value hedges, cash flow hedges and hedges of net investments in foreign operations):			
		a. A description of each type of hedge	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. A description of the financial instruments designated as hedging instruments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. Their fair values at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The nature of the risks being hedged	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
305	<i>IFRS 7.23</i>	For cash flow hedges, does the entity disclose:			

- | | | | | | |
|-----|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|
| | | a. The periods when the cash flows are expected to occur and when they are expected to affect profit or loss | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. Any forecast transaction for which hedge accounting had previously been used but which is no longer expected to occur | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. The amount recognised in other comprehensive income during the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | d. The amount that was reclassified from equity to profit or loss as a reclassification adjustment for the reporting period, showing the amount included in each line item in the statement of comprehensive income | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | e. The amount that was removed from equity during the reporting period and included in the initial cost or other carrying amount of a non-financial asset or non-financial liability whose acquisition or incurrence was a hedged highly probable forecast transaction | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 306 | IFRS 7.24 | Does the entity disclose separately: | | | |
| | | a. In fair value hedges, gains or losses: | | | |
| | | ▶ On the hedging instrument | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | ▶ On the hedged item attributable to the hedged risk | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | b. The ineffectiveness recognised in profit or loss that arises from cash flow hedges | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | c. The ineffectiveness recognised in profit or loss that arises from hedges of net investment in foreign operations | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Fair value

IFRS 7.29
IFRS 4.App.A

The entity is not required to disclose fair value:

a. If the carrying amount is a reasonable approximation of fair value, for example, for financial instruments such as short-term trade receivables and payables

b. For an investment in equity instruments that do not have a quoted price in an active market for an identical instrument (i.e., a Level 1 input), or derivatives linked to such equity instruments, that are measured at cost in accordance with IAS 39 because its fair value cannot otherwise be measured reliably

Or

c. For a contract containing a discretionary participation feature, if the fair values of that feature cannot be measured reliably.

- | | | | | | |
|-----|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|
| 307 | 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"/> |
| 308 | 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"/> |
| 309 | IFRS 13.5-7 | For fair value measurements (whether recognised or only disclosed), does the entity also provide the disclosures required by IFRS 13 (refer to 'Fair value measurement' section) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 310 | 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 IAS 39.AG76), then the entity shall disclose by class of financial asset or liability: | | | |
| | IAS 39.AG76
(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 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

		time) that market participants would take into account when pricing the asset or liability			
	IAS 39.AG76A	An entity subsequently measures a financial asset or financial liability and the subsequent recognition of gains and losses consistently with the requirements of IAS 39.			
	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"/>
311	IFRS 7.30	In the cases described in IFRS 7.29(b) and (c), does the entity disclose information to help users of the financial statements make their own judgements about the extent of possible differences between the carrying amount of those financial assets or financial liabilities and their fair value, including:			
		a. The fact that the entity does not disclose fair value for these instruments because their fair value cannot be measured reliably	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. A description of the financial instruments, their carrying amount and an explanation of why fair value cannot be measured reliably	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The market for the instruments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. Whether and how the entity intends to dispose of the financial instruments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. If financial instruments whose fair value previously could not be reliably measured are derecognised:			
		▶ That fact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Their carrying amount at the time of derecognition	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The amount of gain or loss recognised	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Nature and extent of risk arising from financial instruments			
	IFRS 7.32	The disclosures required by IFRS 7.33-42 focus on the risks that arise from financial instruments and how they have been managed. These risks typically include, but are not limited to, credit risk, liquidity risk and market risk.			
	IFRS 7.B6	The disclosures are either given in the financial statements or incorporated by cross-reference in the financial statements to some other statement, such as a management commentary or risk report, that is available to users of the financial statements on the same terms as the financial statements and at the same time. Without the information incorporated by cross-reference, the financial statements are incomplete.			
	IFRS 7.32A	Qualitative disclosures in combination with quantitative disclosures enable users to gain an understanding of the nature and extent of risks arising from financial instruments and evaluate the entity's exposure to risk.			
312	IFRS 7.31	Does the entity disclose information that enables users of its financial statements to evaluate the nature and extent of risks arising from financial instruments to which the entity is exposed at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Qualitative disclosures			
313	IFRS 7.33	For each type of risk arising from financial instruments, does the entity disclose:			
		a. The exposures to risk and how they arise	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Its objectives, policies and processes for managing the risk and the methods used to measure the risk	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. Any changes in (a) or (b) from the previous period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Quantitative disclosures			
314	IFRS 7.34 IAS 24.9	For each type of risk arising from financial instruments, does the entity disclose:			
		a. Summary quantitative data about its exposure to that risk at the end of the reporting period based on the information provided internally to key management personnel of the entity (as defined in IAS 24), for example, the entity's board of directors and chief executive officer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 7.B7 IAS 8.10	If the entity uses several methods to manage a risk or an exposure, the entity must disclose information using the			

		method or methods that provide the most relevant and reliable information. IAS 8.10 also discusses relevance and reliability.			
		b. The disclosures required by IFRS 7.36-42 to the extent not provided in accordance with (a)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. Concentrations of risk if not apparent from the disclosures made in accordance with (a) and (b)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 7.B8	For concentrations of risk, does the entity disclose:			
		▶ How management determines concentrations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The shared characteristic that identifies each concentration (for example, counterparty, geographical area, currency and/or market)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The amount of the risk exposure associated with all financial instruments sharing that characteristic	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 7.B8 IFRS 7.IG18	Concentrations of risk arise from financial instruments that have similar characteristics and are affected similarly by changes in economic or other conditions. The identification of concentrations of risk requires judgement, taking into account the circumstances of the entity (see IFRS 7.IG18).			
	IFRS 7.IG19	In accordance with IFRS 7.B8, disclosures of concentrations of risk includes the shared characteristic that identifies each concentration. For example, the shared characteristic may refer to geographical distribution of counterparties by groups of countries, individual countries or regions within countries.			
315	IFRS 7.35	If the quantitative data disclosed as at the end of the reporting period are unrepresentative of the entity's exposure to risk during the period, does the entity provide further information that is representative	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 7.IG20	To meet this requirement, the entity might disclose the highest, lowest and average amount of risk to which it was exposed during the reporting period. For example, if an entity typically has a large exposure to a particular currency, but at the end of the reporting period unwinds the position, the entity might disclose a graph that shows the exposure at various times during the reporting period, or disclose the highest, lowest and average exposures.			
		Credit risk			
316	IFRS 7.36 IAS 32.42	Does the entity disclose by class of financial instrument: a. The amount that best represents its maximum exposure to credit risk at the end of the reporting period without taking account of any collateral held or other credit enhancements (for example, netting agreements that do not qualify for offset in accordance with IAS 32.42), if the carrying amount does not represent the maximum exposure to credit risk	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 7.B9	IFRS 7.36(a) requires disclosure of the amount that best represents the entity's maximum exposure to credit risk. For a financial asset, this is typically the gross carrying amount, net of: a. Any amounts offset in accordance with IAS 32 b. Any impairment losses recognised in accordance with IAS 39			
	IFRS 7.B10	Activities that give rise to credit risk and the associated maximum exposure to credit risk include, but are not limited to: a. Granting loans and receivables to customers and placing deposits with other entities. In these cases, the maximum exposure to credit risk is the carrying amount of the related financial assets. b. Entering into derivative contracts such as foreign exchange contracts, interest rate swaps and credit derivatives. If the entity measures the resulting asset at fair value, the maximum exposure to credit risk at the end of the reporting period will equal the carrying amount. c. Granting financial guarantees. In this case, the maximum exposure to credit risk is the maximum amount the entity could have to pay if the guarantee is called on, which may be significantly greater than the amount recognised as a liability.			

		d. Making a loan commitment that is irrevocable over the life of the facility or is revocable only in response to a material adverse change. If the issuer cannot settle the loan commitment net in cash or another financial instrument, the maximum credit exposure is the full amount of the commitment. This is because it is uncertain whether the amount of any undrawn portion may be drawn upon in the future. This may be significantly greater than the amount recognised as a liability.			
	IFRS 7.IG22	b. A description of collateral held as security and of other credit enhancements, and their financial effect (for example, a quantification of the extent to which collateral and other credit enhancements mitigate credit risk) for the amount that best represents the maximum exposure to credit risk (whether disclosed in accordance with (a) or represented by the carrying amount of a financial instrument)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 7.36 IFRS 7.IG23-IG25	c. The credit quality of financial assets that are neither past due nor impaired	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Financial assets that are either past due or impaired			
317	IFRS 7.37	Does the entity disclose by class of financial asset:			
	IFRS 7.IG28	a. An analysis of the age of financial assets that are past due as at the end of the reporting period but not impaired	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 7.IG29	b. An analysis of financial assets that are individually determined to be impaired as at the end of the reporting period, including the factors the entity considered in determining that they are impaired	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Collateral and other credit enhancements obtained			
318	IFRS 7.38	If the entity obtains financial or non-financial assets during the period by taking possession of collateral it holds as security or calling on other credit enhancements (for example, guarantees), and such assets meet the recognition criteria in other IFRS, does the entity disclose for such assets held at the reporting date:			
		a. The nature and carrying amount of the assets obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. If the assets are not readily convertible into cash, its policies for disposing of such assets or for using them in its operations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Liquidity risk			
319	IFRS 7.39	Does the entity disclose:			
		a. A maturity analysis for non-derivative financial liabilities (including issued financial guarantee contracts) that shows the remaining contractual maturities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 7.B11	In preparing the maturity analyses in (a) and (b), the entity uses its judgement to determine appropriate time bands.			
	IFRS 7.B11A	In preparing the maturity analyses, the entity does not separate an embedded derivative from a hybrid (combined) financial instrument. For such an instrument, the entity shall apply IFRS 7.39(a).			
	IFRS 7.B11C	If the counterparty has a choice of when an amount is paid, the liability is included on the earliest date on which the entity can be required to pay. For example, financial liabilities that an entity must repay on demand (such as demand deposits) are included in the earliest time band. If the entity is committed to make amounts available in instalments, each instalment is allocated to the earliest period in which the entity can be required to pay. For example, an undrawn loan commitment is included in the time band containing the earliest date it can be drawn down. For issued guarantee contracts, the maximum amount of the guarantee is allocated to the earliest period in which the guarantee could be called.			
	IFRS 7.B11D	The amounts in the maturity analysis are the contractual undiscounted cash flows, for example: gross finance lease obligations (or gross lease liabilities if an entity applies IFRS 16			

	<p>early) (before deducting finance charges), prices specified in forward agreements to purchase financial assets for cash, net amounts for pay-floating/receive-fixed interest rate swaps for which net cash flows are exchanged, contractual amounts to be exchanged in a derivative financial instrument (e.g., a currency swap) for which gross cash flows are exchanged and gross loan commitments.</p> <p>Such undiscounted cash flows differ from the amount included in the statement of financial position because the statement of financial position amount is based on discounted cash flows. If the amount payable is not fixed, the entity discloses the amount based on the conditions existing at the end of the reporting period. For example, if the amount payable varies with changes in an index, the amount disclosed may be based on the level of the index at the end of the reporting period.</p>			
	<p>b. A maturity analysis for derivative financial liabilities, which includes the remaining contractual maturities for those derivative financial liabilities for which contractual maturities are essential for an understanding of the timing of the cash flows</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 7.B11B	<p>For example: this would be the case for:</p> <p>a. An interest rate swap with a remaining maturity of five years in a cash flow hedge of a variable rate financial asset or liability</p> <p>b. All loan commitments</p>			
	<p>c. How it manages the liquidity risk inherent in (a) and (b)</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 7.B11E	<p>The entity discloses a maturity analysis of financial assets it holds for managing liquidity risk (for example, financial assets that are readily saleable or expected to generate cash inflows to meet cash outflows on financial liabilities), if that information is necessary to enable users of its financial statements to evaluate the nature and extent of liquidity risk.</p>			
IFRS 7.B11F	<p>Other factors that the entity considers in item IFRS 7.39 (c) include, but are not limited to, whether the entity has the following:</p> <p>a. Committed borrowing facilities (for example, commercial paper facilities) or other lines of credit (for example, stand-by credit facilities) that it can access to meet liquidity needs</p> <p>b. Deposits at central banks to meet liquidity needs</p> <p>c. Very diverse funding sources</p> <p>d. Significant concentrations of liquidity risk in either its assets or its funding sources</p> <p>e. Internal control processes and contingency plans for managing liquidity risk</p> <p>f. Instruments that include accelerated repayment terms (for example, upon the downgrade of the entity's credit rating)</p> <p>g. Instruments that could require the posting of collateral (for example, margin calls for derivatives)</p> <p>h. Instruments that allow the entity to choose whether it settles its financial liabilities by delivering cash (or another financial asset) or by delivering its own shares</p> <p>Or</p> <p>i. Instruments that are subject to master netting agreements.</p>			
IFRS 7.B10A IFRS 7.34(a) IFRS 7.B10A	<p>d. Does the entity explain how summary quantitative data about its exposure to liquidity risk are determined</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<p>In accordance with IFRS 7.34(a), an entity discloses summary quantitative data about its exposure to liquidity risk on the basis of information provided internally to key management personnel.</p>			
IFRS 7.B10A	<p>e. If the outflow of cash (or another financial asset) included in the data in (d) above could either:</p> <ul style="list-style-type: none"> ▶ Occur significantly earlier than indicated in the data Or ▶ Be for significantly different amounts from those indicated in the data (for example, for a derivative that is included in the data on a net settlement basis but for 			

which the counterparty has the option to require gross settlement)

Does the entity state that fact and provide quantitative information that enables users of its financial statements to evaluate the extent of this risk unless the information is included in the contractual maturity analysis required by IFRS 7.39(a) or IFRS 7.39(b)

Market risk

Sensitivity analysis

IFRS 7. B21	An entity must provide sensitivity analyses for the whole of its business, but may provide different types of sensitivity analyses for different classes of financial instruments.
IFRS 7. B22	<p>Interest rate risk</p> <p>Interest rate risk arises on interest-bearing financial instruments recognised in the statement of financial position (e.g., debt instruments acquired or issued) and on some financial instruments not recognised in the statement of financial position (e.g., some loan commitments).</p>
IFRS 7. B23-B24	<p>Currency risk</p> <p>Currency risk does not arise from financial instruments that are non-monetary items or from financial instruments denominated in the functional currency. An entity discloses a sensitivity analysis for each currency to which it has significant exposure.</p>
IFRS 7. B25-B28	<p>Other price risk</p> <p>Other price risk arises on financial instruments because of changes in, for example, commodity prices or equity prices. To comply with IFRS 7.40, the entity might disclose the effect of a decrease in a specified stock market index, commodity price, or other risk variable. For example, if an entity gives residual value guarantees that are financial instruments, the entity discloses an increase or decrease in the value of the assets to which the guarantee applies.</p> <p>Two examples of financial instruments that give rise to equity price risk are a holding of equities in another entity and an investment in a trust, which in turn, holds investments in equity instruments. The fair values of such financial instruments are affected by changes in the market price of the underlying equity instruments.</p> <p>Under IFRS 7.40(a), an entity discloses the sensitivity of profit or loss separately from the sensitivity of equity. For example, the sensitivity from instruments classified as at fair value through profit or loss is disclosed separately from the sensitivity of instruments whose changes in fair value are presented in other comprehensive income.</p> <p>Financial instruments that the entity classifies as equity instruments are not remeasured. Neither profit or loss or equity will be affected by the equity price risk of those instruments. Accordingly, no sensitivity analysis is required.</p>
320 IFRS 7.40	Unless the entity complies with item IFRS 7.41, does the entity disclose:
IFRS 7.IG33 IFRS 7.IG34	<p>a. A sensitivity analysis for each type of market risk to which the entity is exposed at the end of the reporting period, showing how profit or loss and equity would have been affected by changes in the relevant risk variable that were reasonably possible at the end of the reporting period</p> <p>b. The methods and assumptions used in preparing the sensitivity analysis</p> <p>c. Changes from the previous period in the methods and assumptions used and reasons for such changes</p>

IFRS 7.B17	In accordance with IFRS 7.B3, the entity decides how it aggregates information to display the overall picture without combining information with the different characteristics about exposures to risks from significantly different economic environments.				
IFRS 7.B18	<p>If the entity is exposed to only one type of market risk in only one economic environment, it does not show disaggregated information. For this purpose:</p> <p>a. Entities disclose the effect on profit or loss and equity at the end of the reporting period, assuming that a reasonably possible change in the relevant risk variable had occurred at the end of the reporting period and had been applied to the risk exposures in existence at that date. For example, if an entity has a floating rate liability at the end of the year, the entity would disclose the effect on profit or loss (that is, interest expense) for the current year if interest rates had varied by reasonably possible amounts.</p> <p>b. Entities are not required to disclose the effect on profit or loss and equity for each change within a range of reasonably possible changes of the relevant risk variable. Disclosure of the effects of the changes at the limits of the reasonably possible range would be sufficient.</p>				
IFRS 7.B19	<p>In determining what a reasonably possible change in the relevant risk variable is, the entity considers the following:</p> <p>a. The economic environments in which it operates. A reasonably possible change does not include remote or 'worst case' scenarios or 'stress tests'. Moreover, if the rate of change in the underlying risk variable is stable, the entity need not alter the chosen reasonably possible change in the risk variable. The entity discloses the effect on profit or loss and equity if interest rates were to change to 5% or 6%. The entity is not required to revise its assessment that interest rates might reasonably fluctuate, unless there is evidence that interest rates have become significantly more volatile.</p> <p>b. The time frame over which it is making the assessment. The sensitivity analysis shows the effects of changes that are considered reasonably possible over the period until the entity will next present these disclosures, which is usually its next annual reporting period.</p>				
321	IFRS 7.41	<p>If the entity prepares a sensitivity analysis, such as a value-at-risk, that reflects interdependencies between risk variables (for example, interest rates and exchange rates) and uses it to manage financial risks, it may use that sensitivity analysis in place of the analysis in IFRS 7.40. If the entity uses such a sensitivity analysis does the entity also explain:</p> <p>a. The method used in preparing such a sensitivity analysis, and the main parameters and assumptions underlying the data</p> <p>b. The objective of the method used and limitations that may result in the information not fully reflecting the fair value of the assets and liabilities involved</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 7.B20	IFRS 7.41 applies even if such methodology measures only the potential for loss and does not measure the potential for gain. Such an entity might comply with IFRS 7.41(a) by disclosing the type of value-at-risk model used (e.g., whether the model relies on Monte Carlo simulations), an explanation about how the model works and the main assumptions (e.g., the holding period and confidence level). Entities might also disclose the historical observation period and weightings applied to observations within that period, an explanation of how options are dealt with in the calculations, and which volatilities and correlations (or, alternatively, Monte Carlo probability distribution simulations) are used.			

Other market risk disclosures

322 IFRS 7.42 If the sensitivity analyses IFRS 7.40 or IFRS 7.41 above are unrepresentative of a risk inherent in a financial instrument (for example, because the exposure at the end of the reporting period does not reflect the exposure during the reporting period), does the entity disclose that fact and the reason it believes the sensitivity analyses are unrepresentative

IFRS 7.IG37-IG40 An entity discloses additional information if the sensitivity analysis is unrepresentative of a risk inherent in a financial instrument. For example, this can occur if:

- a. A financial instrument contains terms and conditions whose effects are not apparent from the sensitivity analysis. For example, options that remain out of (or in) the money for the chosen change in the risk variable
- b. Financial assets are illiquid. For example, if there is a low volume of transactions in similar assets and the entity finds it difficult to find a counterparty

Or

- c. The entity has a large holding of a financial asset that, if sold in its entirety, would be sold at a discount or premium to the quoted market price for a smaller holding

Puttable instruments and other similar instruments classified as equity

323 IAS 1.80A If the entity reclassifies:

- a. A puttable financial instrument classified as an equity instrument
- Or
- b. An instrument that imposes on the entity an obligation to deliver to another party a pro rata share of the net assets of the entity only on liquidation, and is classified as an equity instrument

between financial liabilities and equity, does it disclose:

- ▶ The amount reclassified into and out of each category (financial liabilities or equity)
- ▶ The timing of the reclassification
- ▶ The reason for the reclassification

324 IAS 1.136A For puttable financial instruments classified as equity instruments, does the entity disclose:

- a. Summary quantitative data about the amount classified as equity
- b. Its objectives, policies and processes for managing its obligation to repurchase or redeem the instruments if required to do so by the instrument holders, including any changes from the previous period
- c. The expected cash outflow on redemption or repurchase of that class of financial instruments
- d. Information about how the expected cash outflow on redemption or repurchase was determined

Offset financial assets and financial liabilities

IAS 32.43 When an entity has the right to receive or pay a single net amount and intends to do so, it has, in effect, only a single financial asset or financial liability. In other circumstances, financial assets and financial liabilities are presented separately from each other consistently with their characteristics as resources or obligations of the entity.

IFRS 7.13A The disclosure requirements for offsetting financial assets and financial liabilities apply not only to all recognised financial instruments that are set off in accordance with IAS 32.42, but also to all recognised financial instruments that are subject to an enforceable master netting arrangement or similar agreement that covers similar financial instruments and transactions, irrespective of whether they are set off in accordance with IAS 32.42. Entities have to carefully analyse whether they have master netting arrangements or similar agreements in place. In particular, trade receivables and

		<p>transactions, irrespective of whether they are set off in accordance with IAS 32.42. Entities have to carefully analyse whether they have master netting arrangements or similar agreements in place. In particular, trade receivables and payables subject to some form of a netting arrangement (normally where an entity's customer is also a supplier, and vice versa) could fall within the scope of these disclosure requirements.</p>			
	IFRS 7.13B	<p>An entity must disclose information to enable users of its financial statements to evaluate the effect, or potential effect, of netting arrangements on the entity's financial position. This includes the effect, or potential effect, of rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities that are within the scope of IFRS 7.13A.</p>			
325	IFRS 7.13C IFRS 7.13D	<p>Does the entity disclose, in a tabular format (unless another format is more appropriate), separately for recognised financial assets and recognised financial liabilities that have been set-off in accordance with IAS 32.42 or that are subject to an enforceable master netting arrangement or similar agreement, the following quantitative information:</p> <p>a. The gross amounts of those recognised financial assets and recognised financial liabilities</p> <p>b. The amounts that are set off in accordance with the criteria in paragraph 42 of IAS 32 when determining the net amounts presented in the statement of financial position</p> <p>c. The net amounts presented in the statement of financial position</p> <p>d. The amounts subject to an enforceable master netting arrangement or similar agreement that are not otherwise included in b. above (for each instrument limited to the amount included in c. above), including:</p> <ul style="list-style-type: none"> ▶ Amounts related to recognised financial instruments that do not meet some or all of the offsetting criteria in IAS 32.42 And ▶ Amounts related to financial collateral (including cash collateral) <p>e. The net amount after deducting the amounts in (d) from the amounts in (c) above</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
326	IFRS 7.13E	<p>Does the entity disclose a description of the rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities subject to enforceable master netting arrangements and similar agreements that are disclosed in accordance with 13C(d) of IFRS 7 above, including the nature of those rights</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
327	IFRS 7.13F	<p>Does the entity cross-refer the information required by 13B-13E of IFRS 7 if it is disclosed in more than one note to the financial statements</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
328	IFRIC 19.11	<p>Does the entity disclose a gain or loss recognised in accordance with paragraphs 9 and 10 of IFRIC 19 as a separate line item in profit or loss or in the notes</p> <p>IFRIC 19 provides guidance for the accounting when an entity renegotiates terms of a liability, with the result that a debtor extinguishes a financial liability fully or partially by issuing equity instruments to the creditor.</p> <p>Foreign currency</p> <p>In a group, 'functional currency' refers to the functional currency of the parent.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
329	IAS 21.51 IAS 21.52	<p>Does the entity disclose the following information:</p> <p>a. The amount of exchange differences recognised in profit or loss except for those arising on financial instruments measured at fair value through profit or loss</p> <p>b. Net exchange differences recognised in other comprehensive income and accumulated in a separate component of equity, and a reconciliation of the amount</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		of such exchange differences at the beginning and end of the period			
330	IAS 21.53	If the presentation currency is different from the functional currency, does the entity disclose:			
		a. That fact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The functional currency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The reason for using a different presentation currency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
331	IAS 21.54	If there is a change in the functional currency of either the reporting entity or a significant foreign operation, does the entity disclose:			
		a. That fact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The reason for the change in functional currency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
332	IAS 21.55 IAS 21.39 IAS 21.42	If the entity presents its financial statements in a currency that is different from its functional currency, does it describe the financial statements as complying with IFRS only if they comply with all the requirements of each applicable IFRS, including the translation method set out in IAS 21.39 and IAS 21.42	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
333	IAS 21.55 IAS 21.57	When the entity presents its financial statements or other financial information in a currency that is different from either its functional currency or its presentation currency and the requirements of IAS 21.55 are not met, does the entity disclose:			
		a. That the information is supplementary information to distinguish it from the information that complies with IFRS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The currency in which the supplementary information is displayed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The functional currency and the method of translation used to determine the supplementary information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Final interim period information			
334	IAS 34.26	If an estimate of an amount reported in a previous interim period is changed significantly during the final interim period of the financial year, but a separate financial report is not published for that final interim period, has the following information been disclosed in a note to the annual financial statements for that financial year:			
		a. The nature of that change in estimate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The amount of that change in estimate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Goodwill			
335	IFRS 3.B67(d)	Does the entity disclose the following information to enable users of its financial statements to evaluate changes in the carrying amount of goodwill during the reporting period:			
		a. The gross amount of goodwill and accumulated impairment losses at the beginning of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 5.6	b. Additional goodwill recognised during the reporting period, except goodwill included in a disposal group that, on acquisition, meets the criteria to be classified as held for sale in accordance with IFRS 5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. Adjustments resulting from the subsequent recognition of deferred tax assets during the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. Goodwill included in a disposal group classified as held for sale in accordance with IFRS 5 and goodwill derecognised during the period without having previously been included in a disposal group classified as held for sale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. Impairment losses recognised during the reporting period in accordance with IAS 36	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		f. Net exchange differences arising during the reporting period in accordance with IAS 21	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		g. Any other changes in the carrying amount during the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		h. The gross amount of goodwill and accumulated impairment losses at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
336	IAS 36.133	If any portion of the goodwill acquired in a business combination during the period has not been allocated to a cash			

generating unit (group of units) at the end of the reporting period, does the entity disclose:

- a. The amount of the unallocated goodwill
- b. The reasons why that amount remains unallocated

Government grants

337 IAS 20.39 Does the entity disclose the following information on government grants:

- a. The accounting policy for government grants
- b. The methods of presentation in the financial statements
- c. The nature and extent of government grants recognised in the financial statements
- d. An indication of other forms of government assistance from which the entity has directly benefited
- e. Any unfulfilled conditions and other contingencies attaching to government assistance that has been recognised

Hyperinflation

338 IAS 29.39 Does the entity disclose:

- a. That the financial statements and the corresponding figures for previous periods have been restated for the changes in the general purchasing power of the functional currency and, as a result, are stated in terms of the measuring unit current at the end of the reporting period
- b. Whether the financial statements are based on a historical cost approach or a current cost approach
- c. The identity and level of the price index at the end of the reporting period and the movement in the index during the current and the previous reporting period

339 IAS 29.9
IAS 29.27
IAS 29.28 Does the entity separately disclose the gain or loss on the net monetary position (which results from the application of IAS 29.27-28)

340 IAS 29.40 The disclosures required by IAS 29 *Financial Reporting in Hyperinflationary Economies* are needed to make clear the basis for dealing with the effects of hyperinflation in the financial statements. They are also intended to provide other information necessary to understand that basis and the resulting amounts. Does the entity make all necessary disclosures

Impairment of assets

341 IAS 36.126 Does the entity disclose the following information for each class of assets:

- a. The amount of impairment losses recognised in profit or loss during the period and the line item(s) of the statement of comprehensive income in which those impairment losses are included
- b. The amount of reversals of impairment losses recognised in profit or loss during the period and the line item(s) of the statement of comprehensive income in which those impairment losses are reversed
- c. The amount of impairment losses on revalued assets recognised in other comprehensive income during the reporting period
- d. The amount of reversals of impairment losses on revalued assets recognised in other comprehensive income during the reporting period

342 IAS 36.129 If the entity reports segment information under IFRS 8 *Operating Segments*, does it disclose the following for each reportable segment:

- a. The amount of impairment losses recognised in profit or loss and in other comprehensive income during the reporting period
- b. The amount of reversals of impairment losses recognised in profit or loss and in other comprehensive income during the reporting period

343 IAS 36.130

If an impairment loss for an individual asset, including goodwill, or a cash-generating unit is recognised or reversed during the period, does the entity disclose:

- a. The events and circumstances that led to the recognition or reversal of the impairment loss
- b. The amount of the impairment loss recognised or reversed
- c. For an individual asset:
 - ▶ The nature of the asset
 - ▶ If the entity reports segment information under IFRS 8, the reportable segment to which the asset belongs
- d. For a cash-generating unit:
 - ▶ A description of the cash-generating unit (such as whether it is a product line, a plant, a business operation, a geographical area, or a reportable segment as defined in IFRS 8)
 - ▶ The amount of the impairment loss recognised or reversed by class of assets and, if the entity reports segment information in accordance with IFRS 8, by reportable segment
 - ▶ If the aggregation of assets for identifying the cash-generating unit has changed since the previous estimate of the cash-generating unit's recoverable amount (if any), a description of the current and former way of aggregating assets and the reasons for changing the way the cash-generating unit is identified
- e. The recoverable amount of the asset (cash-generating unit) and whether the recoverable amount of the asset (cash-generating unit) is its fair value less costs of disposal or its value in use
- f. If the recoverable amount is fair value less costs of disposal, does the entity disclose the following information:
 - ▶ The level of the fair value hierarchy (see IFRS 13) within which the fair value measurement of the asset (cash-generating unit) is categorised in its entirety (without taking into account whether the 'costs of disposal' are observable)
 - ▶ For fair value measurements categorised within Level 2 and Level 3 of the fair value hierarchy, a description of the valuation technique(s) used to measure fair value less costs of disposal. If there has been a change in valuation technique, the entity must disclose that change and the reason(s) for making it
 - ▶ For fair value measurements categorised within Level 2 and Level 3 of the fair value hierarchy, each key assumption on which management has based its determination of fair value less costs of disposal. Key assumptions are those to which the asset's (cash-generating unit's) recoverable amount is most sensitive. The entity must also disclose the discount rate(s) used in the current measurement and previous measurement if fair value less costs of disposal is measured using a present value technique
- g. If recoverable amount is value in use, the discount rate(s) used in the current estimate and previous estimate (if any) of value in use

IAS 36.132

An entity is encouraged to disclose the assumptions used to determine the recoverable amount of assets (cash-generating units) during the period.

344 IAS 36.131

Does the entity disclose the following for the aggregate impairment losses and the aggregate reversals of impairment losses recognised for which no information is disclosed under IAS 36.130 above:

a.	The main classes of assets affected by impairment losses and the main classes of assets affected by reversals of impairment losses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b.	The main events and circumstances that led to the recognition of these impairment losses and reversals of impairment losses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Does the entity disclose the following for each cash-generating unit (group of units) for which the carrying amount of goodwill or intangible assets with indefinite useful lives allocated to that unit (group of units) is significant in comparison with the entity's total carrying amount of goodwill or intangible assets with indefinite useful lives:			
a.	The carrying amount of goodwill allocated to the unit (group of units)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b.	The carrying amount of intangible assets with indefinite useful lives allocated to the unit (group of units)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c.	The basis on which the unit's (group of units') recoverable amount has been determined (i.e., value in use or fair value less costs of disposal)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d.	If the unit's (group of units') recoverable amount is based on value in use:			
	▶ Each key assumption on which management has based its cash flow projections for the period covered by the most recent budgets/forecasts. Key assumptions are those to which the unit's (group of units') recoverable amount is most sensitive	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶ Description of management's approach to determining the value(s) assigned to each key assumption, whether those value(s) reflect past experience or, if appropriate, are consistent with external sources of information, and, if not, how and why they differ from past experience or external sources of information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶ The period over which management has projected cash flows based on financial budgets/forecasts approved by management and, when a period greater than five years is used for a cash-generating unit (group of units), an explanation of why that longer period is justified	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶ The growth rate used to extrapolate cash flow projections beyond the period covered by the most recent budgets/forecasts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶ The justification for using any growth rate that exceeds the long-term average growth rate for the products, industries, or country or countries in which the entity operates, or for the market to which the unit (group of units) is dedicated	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶ The discount rate(s) applied to the cash flow projections	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e.	If the unit's (group of units') recoverable amount is based on fair value less costs of disposal, disclose the valuation technique(s) used to measure fair value less costs of disposal. An entity is not required to provide the disclosures required by IFRS 13. If fair value less costs of disposal is not measured using a quoted price for an identical unit (group of units), does the entity disclose the following information:			
	▶ Each key assumption on which management has based its determination of fair value less costs of disposal. Key assumptions are those to which the unit's (group of units') recoverable amount is most sensitive	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶ Description of management's approach to determining the value(s) assigned to each key assumption, whether those value(s) reflect past experience or, if appropriate, are consistent with external sources of information, and, if not, how and why they differ from past experience or external sources of information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶ The level of the fair value hierarchy (see IFRS 13) within which the fair value measurement is categorised in its entirety (without giving regard to the observability of 'costs of disposal')	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		▶ If there has been a change of valuation technique, the change and the reason(s) for making it	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		f. If fair value less costs of disposal is measured using discounted cash flow projections, does the entity disclose the following information			
		▶ The period over which management has projected cash flows	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The growth rate used to extrapolate cash flow projections	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The discount rate(s) applied to the cash flow projections	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		g. If a reasonably possible change in a key assumption on which management has based its determination of the unit's (group of units') recoverable amount would cause the unit's (group of units') carrying amount to exceed its recoverable amount:			
		▶ The amount by which the unit's (group of units') recoverable amount exceeds its carrying amount	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The value assigned to the key assumption	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The amount by which the value assigned to the key assumption must change, after incorporating any consequential effects of that change on the other variables used to measure recoverable amount, in order for the unit's (group of units') recoverable amount to be equal to its carrying amount	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IAS 36.136		The most recent detailed calculation made in a preceding period of the recoverable amount of a cash-generating unit (group of units) may, in accordance with IAS 36.24 or 99, be carried forward and used in the impairment test for that unit (group of units) in the current period provided specified criteria are met. When this is the case, the information for that unit (group of units), that is incorporated into the disclosures required by IAS 36.134 and 135, relates to the carried forward calculation of recoverable amount.			
346	IAS 36.135	If some or all of the carrying amount of goodwill or intangible assets with indefinite useful lives is allocated across multiple cash-generating units (groups of units), and the amount so allocated to each unit (group of units) is not significant in comparison with the entity's total carrying amount of goodwill or intangible assets with indefinite useful lives, does the entity disclose:			
		a. That fact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The aggregate carrying amount of goodwill or intangible assets with indefinite useful lives allocated to those units (groups of units)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
347	IAS 36.135	If the recoverable amounts of any of those units (groups of units) are based on the same key assumption(s) and the aggregate carrying amount of goodwill or intangible assets with indefinite useful lives allocated to them is significant in comparison with the entity's total carrying amount of goodwill or intangible assets with indefinite useful lives, does the entity disclose:			
		a. That fact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The aggregate carrying amount of goodwill allocated to those units (groups of units)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The aggregate carrying amount of intangible assets with indefinite useful lives allocated to those units (groups of units)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. A description of the key assumption(s)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. A description of management's approach to determining the value(s) assigned to the key assumption(s), whether those value(s) reflect past experience or, if appropriate, are consistent with external sources of information, and, if not, how and why they differ from past experience or external sources of information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		f. If a reasonably possible change in the key assumption(s) would cause the aggregate of the units' (groups of units')			

carrying amounts to exceed the aggregate of their recoverable amounts:

- ▶ The amount by which the aggregate of the units' (groups of units') recoverable amounts exceeds the aggregate of their carrying amounts
- ▶ The value(s) assigned to the key assumption(s)
- ▶ The amount by which the value(s) assigned to the key assumption(s) must change, after incorporating any consequential effects of the change on the other variables used to measure recoverable amount, in order for the aggregate of the units' (groups of units') recoverable amounts to be equal to the aggregate of their carrying amounts

Income taxes

IAS 12.78	If the entity recognises exchange differences on deferred foreign tax liabilities or assets in the statement of comprehensive income, it may classify such differences as deferred tax expense (income), if that presentation is most useful to financial statement users.				
348	IAS 12.79 IAS 12.80	Does the entity disclose separately :			
	a.	The current tax expense (income)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b.	Any adjustments recognised in the period for current tax of prior periods	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c.	The deferred tax expense (income) relating to the origination and reversal of temporary differences	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d.	The deferred tax expense (income) relating to changes in tax rates or the imposition of new taxes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	e.	The benefit arising from a previously unrecognised tax loss, tax credit or temporary difference of a prior period that is used to reduce current tax expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	f.	The benefit from a previously unrecognised tax loss, tax credit or temporary difference of a prior period that is used to reduce deferred tax expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	g.	Deferred tax expense arising from the write-down, or reversal of a previous write-down, of a deferred tax asset	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	h.	The tax expense (income) relating to those changes in accounting policies and errors that are included in profit or loss in accordance with IAS 8 because they cannot be accounted for retrospectively	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
349	IAS 12.81	Does the entity separately disclose the following information:			
	a.	The aggregate current and deferred tax relating to items that are charged or credited directly to equity (IAS 12.62A)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b.	The amount of income tax relating to each component of other comprehensive income (IAS 12.62 and IAS 1)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c.	The relationship between tax expense (income) and accounting profit or loss in either or both of the following forms:			
	▶	A numerical reconciliation between tax expense (income) and the product of accounting profit multiplied by the applicable tax rate(s), disclosing also the basis on which the applicable tax rate(s) is (are) computed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Or				
	▶	A numerical reconciliation between the average effective tax rate and the applicable tax rate, disclosing also the basis on which the applicable tax rate is computed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d.	The changes in the applicable tax rate(s) compared to the previous accounting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	e.	For deductible temporary differences, unused tax losses and unused tax credits for which no deferred tax asset is recognised in the statement of financial position:			
	▶	The amount	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶	Expiry date, if any	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IAS 12.39	f.	The aggregate amount of temporary differences associated with investments in subsidiaries, branches and associates and interests in joint arrangements, for which deferred tax liabilities have not been recognised	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	IAS 12.87	An entity is encouraged to disclose the unrecognised deferred tax liabilities associated with investments in subsidiaries, branches and associates and interests in joint arrangements, if this disclosure is practicable.			
		g. For each type of temporary difference and for each type of unused tax losses and unused tax credits:			
		▶ The amount of the deferred tax assets and liabilities recognised in the statement of financial position for each period presented	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The amount of the deferred tax income or expense recognised in profit and loss if this is not apparent from the changes in the amounts recognised in the statement of financial position	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		h. For discontinued operations, the tax expense relating to:			
		▶ The gain or loss on discontinuance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The profit or loss from the ordinary activities of the discontinued operation for the period, together with the corresponding amounts for each prior period presented	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		i. The amount of income tax consequences of dividends to shareholders of the entity that were proposed or declared before the financial statements were authorised for issue, but are not recognised as a liability in the financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
350	IAS 12.81	Does the entity disclose:			
	IAS 12.67	a. If a business combination in which the entity is the acquirer causes a change in the amount recognised for its pre-acquisition deferred tax asset, the amount of that change	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IAS 12.68	b. If the deferred tax benefits acquired in a business combination are not recognised at the acquisition date, but are recognised after the acquisition date, the event or change in circumstances that caused the deferred tax benefits to be recognised	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IAS 12.68 (a)(b)	If the entity recognises acquired deferred tax benefits in the measurement period based on new information about facts and circumstances that existed at the acquisition date, it recognises the adjustment as a reduction in goodwill related to that acquisition. If the carrying amount of goodwill is zero, it recognises all other acquired deferred tax benefits in profit or loss. All other acquired deferred tax benefits realised are recognised in profit or loss (or, if IAS 12 so requires, outside profit or loss).			
351	IAS 12.82	If (1) the utilisation of the deferred tax asset is dependent on future taxable profits in excess of the profits arising from the reversal of existing taxable temporary differences, and (2) the entity has suffered a loss in either the current or preceding period in the tax jurisdiction to which the deferred tax asset relates, does the entity disclose the following:			
		a. The amount of a deferred tax asset	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The nature of the evidence supporting its recognition	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
352	IAS 12.82A	In the circumstances in IAS 12.52A, does the entity disclose:			
	IAS 12.87A	▶ The nature of the potential income tax consequences that would result from the payment of dividends to its shareholders, including the important features of the income tax systems and the factors that will affect the amount of the potential income tax consequences of dividends	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The amounts of the potential income tax consequences practicably determinable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Whether there are any potential income tax consequences not practicably determinable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IAS 12.52A	In some jurisdictions, income taxes are payable at a higher or lower rate if part or all of the net profit or retained earnings is paid out as a dividend to shareholders of the entity. In other			

jurisdictions, income taxes may be refundable or payable if part or all of the net profit or retained earnings is paid out as a dividend to shareholders of the entity.

353 IAS 12.87B

It may sometimes require undue cost or effort to compute the total amount of the potential income tax consequences that would result from the payment of dividends to shareholders. However, in such circumstances, it may be possible to compute some portions of the total, for example:

- a. If in a consolidated group, a parent and some of its subsidiaries (1) have paid income taxes at a higher rate on undistributed profits, and (2) are aware of the amount that would be refunded on the payment of future dividends to shareholders from consolidated retained earnings, does the entity disclose the refundable amount
- b. If applicable, does the entity disclose that there are additional potential income tax consequences that cannot be determined without undue cost or effort
- c. Do the parent's separate financial statements, if any, disclose the potential income tax consequences relating to the parent's retained earnings

354 IAS 12.88

IAS 37.86

IAS 12.88

Does the entity disclose any tax-related contingent liabilities and contingent assets in accordance with IAS 37

Contingent liabilities and contingent assets may arise, for example, from unresolved disputes with the taxation authorities.

New 354-a IAS 12.98G

If the entity applies the relief for retrospective application of *Amendments to IAS 12 - Recognition of Deferred Tax Assets for Unrealised Losses* which allows it to recognise the change in the opening equity of the earliest comparative period in the opening retained earnings (or in another component of equity, as appropriate), without allocating the change between the opening retained earnings and other components of equity on initial application, does it disclose that fact

Intangible assets

General

355 IAS 38.118

Does the entity disclose the following for each class of intangible assets, distinguishing between internally generated intangible assets and other intangible assets:

- a. Whether the useful lives are indefinite or finite and, if finite, the useful lives or the amortisation rates used
- b. The amortisation methods used for intangible assets with finite useful lives
- c. The gross carrying amount and the accumulated amortisation (aggregated with accumulated impairment losses):
 - ▶ At the beginning of the reporting period
 - ▶ At the end of the reporting period
- d. The line item(s) of the statement of comprehensive income in which any amortisation of intangible assets is included
- e. A reconciliation of the carrying amount at the beginning and end of the reporting period, showing:
 - ▶ Additions during the period, indicating separately those from internal development, those acquired separately, and those acquired through business combinations
 - ▶ Assets classified as held for sale or included in a disposal group classified as held for sale under IFRS 5 and other disposals
 - ▶ Increases or decreases during the reporting period resulting from revaluations under IAS 38.75, IAS 38.85 and IAS 38.86, and from impairment losses recognised or reversed in other comprehensive income under IAS 36, if any

IFRS 5.6

IAS 36.126

IAS 38.75

IAS 38.85

IAS 38.86

	IAS 36.126	▶ Impairment losses recognised in profit or loss during the reporting period under IAS 36, if any	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IAS 36.126	▶ Impairment losses reversed in profit or loss during the reporting period under IAS 36, if any	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Any amortisation recognised during the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Net exchange differences arising on the translation of the financial statements into the presentation currency, and on the translation of a foreign operation into the presentation currency of the reporting entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Other changes in the carrying amount during the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IAS 38.119	A class of intangible assets is a grouping of assets of a similar nature and use in an entity's operations.			
356	IAS 38.122	Does the entity disclose:			
		a. For an intangible asset assessed as having an indefinite useful life, the carrying amount of that asset and reasons supporting the assessment of an indefinite useful life	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. In giving the reasons in (a), does the entity disclose the factor(s) that play a significant role in determining that the asset has an indefinite useful life	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. For any individual intangible asset that is material to the entity's financial statements:			
		▶ A description of that intangible asset	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The carrying amount	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Remaining amortisation period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IAS 38.44	d. For intangible assets acquired by way of a government grant and initially recognised at fair value:			
		▶ The fair value initially recognised for these assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Their carrying amount	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Whether they are measured after recognition under the cost model or the revaluation model	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. The existence and carrying amounts of intangible assets whose title is restricted and the carrying amounts of intangible assets pledged as security for liabilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		f. The amount of contractual commitments for the acquisition of intangible assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Revalued intangible assets			
357	IAS 38.124	If the entity accounts for intangible assets at revalued amounts, does the entity disclose:			
		a. By class of intangible assets:			
		▶ The effective date of the revaluation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The carrying amount of revalued intangible assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IAS 38.74	▶ The carrying amount that would have been recognised had the revalued class of intangible assets been measured after recognition using the cost model in IAS 38.74	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The amount of the revaluation surplus that relates to intangible assets at the beginning and end of the reporting period, indicating the changes during the reporting period and any restrictions on the distribution of the balance to shareholders	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 13.5-7	c. The fair value measurement disclosures required by IFRS 13 (refer to 'Fair value measurement' section)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Research and development			
358	IAS 38.126	Does the entity disclose the aggregate amount of research and development expenditure recognised as an expense during the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Other information			
359	IAS 38.128	Does the entity disclose :			
		a. Any fully amortised intangible asset that is still in use	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Significant intangible assets controlled by the entity but not recognised as assets because they do not meet the recognition criteria of IAS 38 or because they were acquired	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

or generated before the version of IAS 38 issued in 1998 was effective

Inventories

360	IAS 2.36	Does the entity disclose:			
		a. The accounting policies for measuring inventories, including the cost formula used	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The total carrying amount of inventories and the carrying amount in classifications appropriate to the entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IAS 2.37	Common classifications of inventories are merchandise, production supplies, materials, work in progress and finished goods. A service provider may describe inventories as work in progress. However, if an entity adopts IFRS 15 early, a service provider should apply IFRS 15 instead of IAS 2.37 to describe those inventories.			
		c. The carrying amount of inventories carried at fair value less costs to sell	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The amount of inventories recognised as an expense during the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. The amount of any write-down of inventories recognised as an expense in the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		f. The amount of any reversal of any write-down that is recognised as a reduction in the amount of inventories recognised as expense in the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		g. The circumstances or events that led to the reversal of a write-down of inventories	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		h. The carrying amount of inventories pledged as security for liabilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Investment property

IAS 40.74	The disclosures set out in this section apply in addition to those in IAS 17 (or IFRS 16 if an entity applies IFRS 16 early). Under IAS 17 (or IFRS 16), an owner of an investment property provides lessor disclosures about leases into which it has entered. An entity (or a lessee) that holds an investment property under a finance lease or an operating lease (or as a right-of-use asset under IFRS 16) provides lessees' disclosures for finance leases (or lessees' disclosures as required by IFRS 16) and lessors' disclosures (or lessor's disclosures as required by IFRS 16) for any operating leases into which it has entered.
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Fair value model and cost model

361	IAS 40.75	Does the entity disclose:			
		a. Whether it applies the fair value model or the cost model	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. If it applies the fair value model and applies IAS 17, whether, and in what circumstances, property interests held under operating leases are classified and accounted for as investment property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IAS 40.14	c. If classification is difficult, the criteria the entity uses to distinguish investment property from owner-occupied property and from property held for sale in the ordinary course of business	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 13.5-7	d. The fair value measurement disclosures required by IFRS 13 (refer to 'Fair value measurement' section)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. The extent to which the fair value of investment property (as measured or disclosed in the financial statements) is based on a valuation by an independent valuer who holds a recognised and relevant professional qualification and who has recent experience in the location and category of the investment property being valued	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		f. If there is no valuation by an independent valuer as described in (e), that fact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		g. The amounts included in the profit or loss for:			
		▶ Rental income from investment property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Direct operating expenses (including repairs and maintenance) arising from investment property that generated rental income during the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		<ul style="list-style-type: none"> ▶ Direct operating expenses (including repairs and maintenance) arising from investment property that do not generate rental income during the period 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IAS 40.32C		<ul style="list-style-type: none"> ▶ The cumulative change in fair value recognised in profit or loss on a sale of investment property from a pool of assets in which the cost model is used into a pool in which the fair value model is used 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		h. The existence and amounts of restrictions on the realisability of investment property or the remittance of income and proceeds of disposal	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		i. The contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Fair value model			
362	IAS 40.76	If the entity applies the fair value model, does it also reconcile the carrying amount of investment property at the beginning and end of the reporting period showing the following:			
		a. Additions, disclosing separately those additions resulting from acquisitions and those resulting from subsequent expenditure recognised in the carrying amount of an asset	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Additions resulting from acquisitions through business combinations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 5.6	c. Assets classified as held for sale or included in a disposal group classified as held for sale in accordance with IFRS 5 and other disposals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. Net gains or losses from fair value adjustments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. The net exchange differences arising on the translation of the financial statements into a different presentation currency and on the translation of a foreign operation into the presentation currency of the reporting entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		f. Transfers to and from inventories and owner-occupied property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		g. Other changes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
363	IAS 40.77	If the entity adjusts a valuation obtained for an investment property significantly for the purpose of the financial statements, does the entity reconcile between the valuation obtained and the adjusted valuation included in the financial statements, showing separately:			
		a. The aggregate amount of any recognised lease obligations (or lease liabilities if the entity applies IFRS 16 early) that have been added back	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Any other significant adjustments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
364	IAS 40.78	In the exceptional cases in which the entity's policy is to account for investment properties at fair value, but because of the lack of a reliable fair value, it measures investment property at cost less any accumulated depreciation and any accumulated impairment losses (or in accordance with IFRS 16 if the entity applies IFRS 16 early), does the entity disclose:			
		a. A reconciliation under IAS 40.76 - relating to that investment property separately - of the carrying amount at the beginning and end of the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. A description of the investment property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. An explanation of why fair value cannot be measured reliably	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. If possible, the range of estimates within which fair value is highly likely to lie	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. On disposal of investment property not carried at fair value:			
		▶ The fact that the entity has disposed of investment property not carried at fair value	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The carrying amount of that investment property at the time of sale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The amount of gain or loss recognised	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Cost model			
365	IAS 40.79	If the entity applies the cost model, does it disclose:			
		a. The depreciation methods used	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	b. The useful lives or the depreciation rates used	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. The gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d. A reconciliation of the carrying amount of investment property at the beginning and end of the period, showing the following:			
	▶ Additions, disclosing separately those additions resulting from acquisitions and those resulting from subsequent expenditure recognised as an asset	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶ Additions resulting from acquisitions through business combinations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 5.6	▶ Assets classified as held for sale or included in a disposal group classified as held for sale in accordance with IFRS 5 and other disposals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶ Depreciation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IAS 36.126	▶ The amount of impairment losses recognised, and the amount of impairment losses reversed, during the period in accordance with IAS 36	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶ The net exchange differences arising on the translation of the financial statements into a different presentation currency, and on translation of a foreign operation into the presentation currency of the reporting entity:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶ Transfers to and from inventories and owner-occupied property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶ Other changes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	e. The fair value of investment property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IAS 40.53	f. In the exceptional cases in which the entity cannot measure the fair value of the investment property reliably, does the entity disclose:			
	▶ A description of the investment property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶ An explanation of why fair value cannot be measured reliably	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶ If possible, the range of estimates within which fair value is highly likely to lie	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Lease disclosures by lessees

If the entity adopted IFRS 16 <i>Leases</i> , please refer to the 'New pronouncements: IFRS 16' section.

Finance leases

IAS 17.32	The requirements for disclosure under the following IFRS also apply to lessees for assets leased under finance leases:
	a. IAS 16 Property, Plant and Equipment
	b. IAS 36 Impairment of Assets
	c. IAS 38 Intangible Assets
	d. IAS 40 Investment Property
	e. IAS 41 Agriculture

366	IAS 17.31	Does the entity disclose the following information for finance leases (in which it is the lessee), in addition to meeting the requirements of IFRS 7:			
	a. For each class of asset, the net carrying amount at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	b. A reconciliation between total future minimum lease payments at the end of the reporting period and their present value	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	c. The future minimum lease payments at the end of the reporting period and their present value for each of the following periods:				
	▶ Not later than one year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	▶ Later than one year and not later than five years	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	▶ Later than five years	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	d. The contingent rents recognised as an expense in the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

- e. The future minimum sublease payments expected to be received under non-cancellable subleases at the end of the reporting period
- f. The lessee's material leasing arrangements including, but not limited to, the following:
 - ▶ The basis on which contingent rent payable is determined
 - ▶ The existence and terms of renewal or purchase options and escalation clauses
 - ▶ Restrictions imposed by lease arrangements, such as those concerning dividends, additional debt and further leasing

Operating leases

IAS 17.35 The disclosure requirements of IFRS 7 also apply to operating leases.

367 IAS 17.35 Does the entity disclose the following information for operating leases (in which it is the lessee):

- a. The future minimum lease payments under non-cancellable operating leases for each of the following periods:
 - ▶ Not later than one year
 - ▶ Later than one year and not later than five years
 - ▶ Later than five years
- b. The future minimum sublease payments expected to be received under non-cancellable subleases at the end of the reporting period
- c. The lease and sublease payments recognised as an expense in the period, with separate amounts for:
 - ▶ Minimum lease payments
 - ▶ Contingent rents
 - ▶ Sublease payments
- d. The lessee's material leasing arrangements including, but not limited to, the following:
 - ▶ The basis on which contingent rent payable is determined
 - ▶ The existence and terms of renewal or purchase options and escalation clauses
 - ▶ Restrictions imposed by lease arrangements, such as those concerning dividends, additional debt and further leasing

Sale and leaseback transactions

368 IAS 17.65 Does the disclosure of material leasing arrangements include the unique or unusual provisions of the agreement or terms of the sale and leaseback transactions

IAS 17.66
IAS 1.29-31,
55, 57-59, 77,
78, 85, 86, 97,
112(c), 117 Sale and leaseback transactions may trigger the separate disclosure criteria in IAS 1, which require that an entity does not offset income and expense, unless required or permitted by an IFRS, and that the entity discloses material items of income or expense.

Evaluating the substance of transactions involving the legal form of a lease

369 SIC 27.10
SIC 27.11 If the entity has arrangements that are leases in form but not in substance, does the entity disclose, separately for each arrangement or each class of arrangements, the following information:

- a. A description of the arrangement including:
 - ▶ The underlying asset and any restrictions on its use
 - ▶ The life and other significant terms of the arrangement
 - ▶ The transactions that are linked together, including any options
- b. The accounting treatment applied to any fee received
- c. The amount of fees recognised as income in the period
- d. The line item of the statement of comprehensive income in which the fee income is included

Determining whether an arrangement contains a lease (IFRIC 4)

- 370 IAS 1.117 Does the entity disclose its accounting policy for determining whether an arrangement contains a lease
- 371 IFRIC 4.15 IAS 17.35 If in an operating lease the entity is a purchaser and concludes that it is impracticable to reliably separate the payments for the lease from payments for other elements in the arrangement, does the entity:
- Treat all payments under the arrangement as lease payments to comply with the disclosure requirements of IAS 17, but:
- ▶ Disclose those payments separately from minimum lease payments of other arrangements that do not include payments for non-lease elements
 - ▶ State that the disclosed payments also include payments for non-lease elements in the arrangement

IFRIC 4.12 IFRIC 4.13 IFRIC 4 provides guidance for determining whether an arrangement that does not take the legal form of a lease but conveys a right to use an asset is, or contains, a lease that is accounted for under IAS 17. Under IAS 17, the entity separates lease payments from other consideration required by the arrangement. In some cases, it is impracticable to separate the payments for the lease from payments for other elements in the arrangement reliably.

Non-current assets held for sale and discontinued operations

IFRS 5.5B IFRS 5 specifies the disclosures required in respect of non-current assets (or disposal groups) classified as held for sale or discontinued operations. Disclosures in other IFRSs do not apply to such assets (or disposal groups) unless those IFRSs require:

- a. Specific disclosures in respect of non-current assets (or disposal groups) classified as held for sale or discontinued operations
- Or
- b. Disclosures about measurement of assets and liabilities within a disposal group that are not within the scope of the measurement requirement of IFRS 5 and such disclosures are not already provided in the other notes to the financial statements.

IFRS 5.31 A 'component' of an entity comprises operations and cash flows that can be clearly distinguished, operationally and for financial reporting purposes, from the rest of the entity. In other words, a component of an entity was a cash-generating unit or a group of cash-generating units while being held for use.

IFRS 5.32 A discontinued operation is a component of an entity that either has been disposed of, or is classified as held for sale, and:

- a. Represents a separate major line of business or geographical area of operations
- b. Is part of a single coordinated plan to dispose of a separate major line of business or geographical area of operations
- Or
- c. Is a subsidiary acquired exclusively with a view to resale

- 372 IFRS 5.30 IFRS 5.33 Does the entity present information that enables users of the financial statements to evaluate the financial effects of discontinued operations by disclosing:
- a. A single amount in the statement of comprehensive income comprising the total of:
 - ▶ The post-tax profit or loss of discontinued operations
 - ▶ The post-tax gain or loss recognised on the measurement to fair value less costs to sell or on the disposal of the assets or disposal group(s) constituting the discontinued operation

	IFRS 5.33A	If the entity presents the items of profit or loss in a separate statement as described in IAS 1.10A, a section identified as relating to discontinued operations is presented in that statement.			
		b. An analysis of the single amount in (a) into the following:			
	IAS 12.81(h)	▶ The revenue, expenses and pre-tax profit or loss of discontinued operations and the related income tax expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The gain or loss recognised on the measurement to fair value less costs to sell or on the disposal of the assets or disposal group(s) constituting the discontinued operation and the related income tax expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 5.33 IFRS 5.11	The entity may present the analysis in (b) in the notes or in the statement of comprehensive income. If it is presented in the statement of comprehensive income, it is presented in a section identified as relating to discontinued operations, separately from continuing operations. The analysis is not required for disposal groups that are newly acquired subsidiaries that meet the criteria to be classified as held for sale on acquisition.			
		c. The net cash flows attributable to the operating, investing and financing activities of discontinued operations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 5.33 IFRS 5.11	The analysis in (c) may be presented either in the notes or in the financial statements. These disclosures are not required for disposal groups that are newly acquired subsidiaries that meet the criteria to be classified as held for sale on acquisition.			
		d. The income from continuing operations and from discontinued operations attributable to owners of the parent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 5.33	The analysis in (d) may be presented either in the notes or in the statement of comprehensive income.			
373	IFRS 5.34	Does the entity re-present the disclosures in IFRS 5.33 for prior periods presented in the financial statements so that the disclosures relate to all operations that are discontinued by the end of the current reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
374	IFRS 5.35	Does the entity classify separately in discontinued operations and disclose the nature and amount of adjustments that are made in the current period to amounts previously presented in discontinued operations that are directly related to the disposal of a discontinued operation in a prior period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 5.35	Examples of circumstances in which these adjustments may arise include: a. The resolution of uncertainties that arise from the terms of the disposal transaction, such as the resolution of purchase price adjustments and indemnification issues with the purchaser b. The resolution of uncertainties that arise from and are directly related to the operations of the component before its disposal, such as environmental and product warranty obligations retained by the seller c. The settlement of employee benefit plan obligations, if the settlement is directly related to the disposal transaction			
375	IFRS 5.36 IFRS 5.33-35	If the entity ceases to classify a component of the entity as held for sale, does the entity reclassify the results of operations of the component previously presented in discontinued operations under IFRS 5.33-35 and include them in income from continuing operations for all period presented	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		The amounts for prior periods must be described as having been re-presented.			
376	IFRS 5.36A	If an entity commits to a sale plan involving loss of control of a subsidiary and the subsidiary is a disposal group that meets the definition of a discontinued operation under IFRS 5.32, does it disclose the information required by IFRS 5.33-36 for this subsidiary	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

377	IFRS 5.30	Does the entity present information that enables users of the financial statements to evaluate the financial effects of disposals of non-current assets (or disposal groups)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
378	IFRS 5.38	For non-current assets or disposal groups held for sale does the entity present:			
		a. Non-current asset(s) and assets from a disposal group classified as held for sale separately from other assets in the statement of financial position	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Liabilities of a disposal group classified as held for sale separately from other liabilities in the statement of financial position	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. Assets and liabilities classified as held for sale on a gross basis, i.e., not netted off against each other	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 5.39	d. The major classes of assets and liabilities classified as held for sale either in the statement of financial position or in the notes, except when the disposal group is a newly acquired subsidiary that meets the criteria to be held for sale on acquisition	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. Cumulative income or expense recognised in other comprehensive income relating to a non-current asset (or disposal group) classified as held for sale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
379	IFRS 5.41	In the period in which a non-current asset (or disposal group) is either classified as held for sale or sold, does the entity disclose:			
		a. A description of the non-current asset (or disposal group)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The facts and circumstances of the sale, or leading to the expected disposal, and the expected manner and timing of that disposal	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 5.20 IFRS 5.21 IFRS 5.22	c. The gain or loss recognised in accordance with IFRS 5.20-22 and, if not separately presented in the statement of comprehensive income, the caption in the statement of comprehensive income that includes that gain or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The reportable segment in which the non-current asset (or disposal group) is presented under IFRS 8, if applicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
380	IFRS 5.26 IFRS 5.29 IFRS 5.42	If the entity ceases to classify the asset (or disposal group) as held for sale or removes an individual asset or liability from a disposal group classified as held for sale, does the entity disclose the following information in the period of the decision to change the plan to sell the non-current asset (or disposal group):			
		a. The facts and circumstances leading to the decision	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The effect of the decision on the results of operations for the period and any prior periods presented	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
381	IFRS 13.5-7	For measurements and disclosures of fair value (including fair value less costs to sell) required by IFRS 5, does the entity provide the disclosures required by IFRS 13 (refer to 'Fair value measurement' section)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
382	IFRS 5.12	When the criteria for classification of a non-current asset (or disposal group) as held for sale are met after the reporting period but before the authorisation of the financial statements for issue, does the entity disclose the information specified in IFRS 5.41(a), (b) and (d) in the notes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Operating segments					
383	IFRS 8.20 IFRS 8.21	Does the entity disclose the following for each period for which a statement of comprehensive income is presented, to enable users of its financial statements to evaluate the nature and financial effects of the business activities in which it engages and the economic environment in which it operates:			
		a. General information as described in IFRS 8.22 below	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Information about reported segment profit or loss, including specified revenues and expenses included in reported segment profit or loss, segment assets, segment liabilities and the basis of measurement, as described in IFRS 8.23-27	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. Reconciliations of the totals of segment revenues, reported segment profit or loss, segment assets, segment liabilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		and other material segment items to corresponding entity amounts as described in IFRS 8.28			
384	IFRS 8.21	For each date that a statement of financial position is presented, does the entity reconcile the amounts in the statement of financial position to the amounts for reportable segments (Information for prior periods is restated as described in IFRS 8.29-30)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		General information			
385	IFRS 8.22	Does the entity disclose:			
		a. Factors used to identify the entity's reportable segments, including the basis of organisation (for example, whether management has chosen to organise the entity around differences in products and services, geographical areas, regulatory environments, or a combination of factors and whether operating segments have been aggregated)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The judgements made by management in applying the aggregation criteria in IFRS 8.12. This includes a brief description of the operating segments that have been aggregated in this way and the economic indicators that have been assessed in determining that the aggregated operating segments share similar economic characteristics	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. Types of products and services from which each reportable segment derives its revenues	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Information about profit or loss, assets and liabilities			
386	IFRS 8.23	Does the entity disclose a measure of profit or loss for each reportable segment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
387	IFRS 8.23	Does the entity disclose a measure of total assets and liabilities for each reportable segment if such amounts are regularly provided to the chief operating decision maker	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
388	IFRS 8.23	Does the entity disclose the following about each reportable segment if the specified amounts are included in the measure of segment profit or loss reviewed by the chief operating decision maker or are otherwise regularly provided to the chief operating decision maker, even if not included in the measure of segment profit or loss:			
		a. Revenues from external customers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Revenues from transactions with other operating segments of the same entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. Interest revenue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. Interest expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. Depreciation and amortisation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		f. Material items of income and expense disclosed in accordance with IAS 1.97	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		g. The entity's interest in the profit or loss of associates and joint ventures accounted for by the equity method	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		h. Income tax expense or income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		i. Material non-cash items other than depreciation and amortisation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 8.23	An entity shall report interest revenue separately from interest expense for each reportable segment unless a majority of the segment's revenues are from interest and the chief operating decision maker relies primarily on net interest revenue to assess the performance of the segment and make decisions about resources to be allocated to the segment.			
389	IFRS 8.24	Does the entity disclose the following about each reportable segment if the specified amounts are included in the measure of segment assets reviewed by the chief operating decision maker or are otherwise regularly provided to the chief operating decision maker, even if not included in the measure of segment assets:			
		a. The amount of investment in associates and joint ventures accounted for by the equity method	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The amounts of additions to non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets and rights arising under insurance contracts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Measurement

390	IFRS 8.25	Are the amounts in each segment item reported included in the measure of the segment's profit or loss, its assets, or its liabilities reported to the chief operating decision maker for allocating resources to the segment and assessing its performance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 8.25	The entity includes adjustments and eliminations in preparing an entity's financial statements and allocations of revenues, expenses and gains or losses in determining reported segment profit or loss only if they are included in the measure of the segment's profit or loss that is used by the chief operating decision maker. Similarly, only those assets and liabilities that are included in the measures of the segment's assets and segment's liabilities that are used by the chief operating decision maker are reported for that segment. If amounts are allocated to reported segment profit or loss, assets or liabilities, those amounts are allocated on a reasonable basis.			
391	IFRS 8.26	If the chief operating decision maker uses only one measure of an operating segment's profit or loss, its assets or its liabilities, is the segment information reported at those measures	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 8.26	If the chief operating decision maker uses more than one measure of an operating segment's profit or loss, its assets or its liabilities, the segment information reported shall be based on the measurement principles most consistent with those used in measuring the corresponding amounts in the entity's financial statements.			
392	IFRS 8.27	Does the entity explain the measurements of segment profit or loss, segment assets and segment liabilities for each reportable segment, by disclosing, at a minimum:			
		a. The basis of accounting for any transactions between reportable segments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The nature of any differences between the measurements of the reportable segments' profits or losses and the entity's profit or loss before income tax expense or income and discontinued operations (if not apparent from the reconciliations described in IFRS 8.28) which could include accounting policies and policies for allocation of centrally incurred costs that are necessary for an understanding of the reported segment information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The nature of any differences between the measurements of the reportable segments' assets and the entity's assets (if not apparent from the reconciliations described in IFRS 8.28), which could include accounting policies and policies for allocation of jointly used assets that are necessary for an understanding of the reported segment information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The nature of any differences between the measurements of the reportable segments' liabilities and the entity's liabilities (if not apparent from the reconciliations described in IFRS 8.28), which could include accounting policies and policies for allocation of jointly utilised liabilities that are necessary for an understanding of the reported segment information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. The nature of any changes from prior periods in the measurement methods used to determine reported segment profit or loss and the effect, if any, of those changes on the measure of segment profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		f. The nature and effect of any asymmetrical allocations to reportable segments. For example, an entity might allocate depreciation expense to a segment without allocating the related depreciable assets to that segment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Reconciliations			
393	IFRS 8.28	Does the entity reconcile:			
		a. Total reportable segments' revenues to the entity's revenue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Total reportable segments' measures of profit or loss to the entity's profit or loss before tax expense (tax income) and discontinued operations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	IFRS 8.28	<div style="border: 1px solid black; padding: 2px;"> <p>However, if the entity allocates to reportable segments items such as tax expense (tax income), the entity may reconcile the total of the segments' measures of profit or loss to the entity's profit or loss after those items.</p> </div>			
		c. Total reportable segments' assets to the entity's assets if the segment assets are reported under IFRS 8.23	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. Total reportable segments' liabilities to the entity's liabilities if segment liabilities are reported under IFRS 8.23 above	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. Total reportable segments' amounts for every other material item of information disclosed to the corresponding amount for the entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
394	IFRS 8.28	Does the entity separately identify and describe all material reconciling items	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 8.28	<div style="border: 1px solid black; padding: 2px;"> <p>For example, the entity separately identifies and describes the amount of each material adjustment needed to reconcile reportable segment profit or loss to the entity's profit or loss arising from different accounting policies.</p> </div>			
		Restatement of previously reported information			
395	IFRS 8.29	If the entity changed the structure of its internal organisation in a manner that causes the composition of its reportable segments to change, has the comparative information for earlier periods, including interim periods, been restated if it is available and the cost to develop it is not excessive	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 8.29	<div style="border: 1px solid black; padding: 2px;"> <p>The determination of whether the information is not available and the cost to develop it is excessive is made for each individual item of disclosure. Following a change in the composition of its reportable segments, the entity discloses whether it restated the corresponding items of segment information for earlier periods.</p> </div>			
396	IFRS 8.30	If the entity changes the structure of its internal organisation in a manner that causes the composition of its reportable segments to change and does not restate segment information for prior periods, including interim periods, for the change, does the entity disclose, in the reporting period in which the change occurs, segment information for the current period on both the old basis and the new basis of segmentation, unless the necessary information is not available and the cost to develop it would be excessive	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Information about products and services			
397	IFRS 8.32	Does the entity report the revenues from external customers for each product and service, or each group of similar products and services, unless the necessary information is not available and the cost to develop it is excessive, in which case that fact is disclosed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 8.32	<div style="border: 1px solid black; padding: 2px;"> <p>The revenues reported are based on the financial information used to produce the entity's financial statements.</p> </div>			
	IFRS 8.31	<div style="border: 1px solid black; padding: 2px;"> <p>The entity-wide disclosures set out in IFRS 8.32-34 apply to all entities subject to IFRS 8, including those with a single reportable segment. The entity provides this information only to the extent that it is not already provided as part of the reportable operating segment information required by this IFRS.</p> </div>			
		Information about geographical areas			
398	IFRS 8.33	Does the entity report the following geographical information, unless the necessary information is not available and the cost to develop it would be excessive:			
		a. Revenues from external customers:			
		▶ Attributed to the entity's country of domicile	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Attributed to all foreign countries in total from which the entity derives revenues	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Attributed to an individual foreign country, if material	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The basis for attributing revenues from external customers to individual countries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		b. Non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets and rights arising under insurance contracts:			
		▶ Located in the entity's country of domicile	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Located in all foreign countries in total in which the entity holds assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Located in an individual foreign country, if material	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. If the necessary information is not available and the cost to develop it would be excessive, does the entity disclose that fact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 8.33		The amounts reported are based on the financial information that is used to produce the entity's financial statements. The entity may disclose subtotals of geographical information about groups of countries.			
		Information about major customers			
399	IFRS 8.34	If revenues from transactions with a single external customer amount to 10% or more of the entity's revenues, does the entity disclose:			
		a. This fact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The revenues from each such customer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The identity of the segment or segments reporting the revenues	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 8.34		The entity need not disclose the identity of a major customer or the revenues that each segment reports from that customer. Under IFRS 8, a group of entities known to a reporting entity to be under common control are considered a single customer. However, judgement is required to assess whether a government (national, state, provincial, territorial, local or foreign) and entities known to the reporting entity to be under the control of that government are considered a single customer.			
		Property, plant and equipment			
400	IAS 16.42 IAS 12.65	Does the entity disclose the effects of taxes on income, if any, resulting from the revaluation of property, plant and equipment in accordance with IAS 12	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
401	IAS 16.73	For each class of property, plant and equipment, does the entity disclose:			
		a. The measurement bases used for determining the gross carrying amount	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IAS 16.75		b. The depreciation methods used	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IAS 16.75		c. The useful lives or the depreciation rates used	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. A reconciliation of the carrying amount at the beginning and end of the period showing:			
		▶ Additions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Assets classified as held for sale or included in a disposal group classified as 'held for sale' in accordance with IFRS 5 and other disposals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Acquisitions through business combinations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IAS 16.31 IAS 16.39		▶ Increases or decreases resulting from revaluations and impairment losses recognised or reversed in other comprehensive income under IAS 36 during the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Impairment losses recognised in profit or loss during the period under IAS 36	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Impairment losses reversed in profit or loss during the period under IAS 36	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IAS 16.75		▶ Depreciation (whether recognised in profit or loss or as a part of the cost of other assets)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The net exchange differences arising on the translation of the financial statements from the functional currency into a different presentation currency, including the translation of a foreign	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		operation into the presentation currency of the reporting entity			
		▶ Other changes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IAS 16.37		A class of property, plant and equipment is a grouping of assets of a similar nature and use in an entity's operations.			
IAS 16.78		An entity discloses information on impaired property, plant and equipment under IAS 36 in addition to the information required by IAS 16.73(e)(iv)-(vi).			
402	IAS 16.74	Does the entity disclose the following information:			
		a. The existence and amounts of restrictions on title, and property, plant and equipment pledged as security for liabilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The amount of expenditures recognised in the carrying amount of an item of property, plant and equipment during its construction	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The amount of contractual commitments for the acquisition of property, plant and equipment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. If it is not disclosed separately in the statement of comprehensive income, the amount of compensation from third parties for items of property, plant and equipment that were impaired, lost or given up that is included in profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
403	IAS 16.77	If items of property, plant and equipment are stated at revalued amounts under the revaluation model, does the entity disclose the following information:			
		a. The effective date of the revaluation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Whether an independent valuer was involved	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 13.5-7	c. The fair value measurement disclosures required by IFRS 13 (refer to 'Fair value measurement' section)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. For each revalued class of property, plant and equipment, the carrying amount that would have been recognised had the assets been carried under the cost model	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. The revaluation surplus, indicating the change for the period and any restrictions on the distribution of the balance to shareholders	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
404	IAS 16.79	Does the entity disclose:			
		a. The carrying amount of temporarily idle property, plant and equipment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The gross carrying amount of any fully depreciated property, plant and equipment that is still in use	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The carrying amount of property, plant and equipment retired from active use and not classified as held for sale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. If the cost model is used, the fair value of property, plant and equipment, if this is materially different from the carrying amount	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
405	IAS 16.80B	Does the entity present the quantitative information required by paragraph 28(f) of IAS 8 for Amendments to IAS 16 and IAS 41 Agriculture: Bearer Plants for each prior period presented	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IAS 16.80B	In the reporting period when Amendments to IAS 16 and IAS 41 - Agriculture: Bearer Plants are first applied, an entity need not disclose the quantitative information required by paragraph 28(f) of IAS 8 for the current period.			
		Provisions, contingent liabilities and contingent assets			
406	IAS 37.84	For each class of provision (comparative information is not required), does the entity disclose:			
		a. The carrying amount at the beginning and end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Additional provisions made in the reporting period, including increases to existing provisions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. Amounts used (that is, incurred and charged against the provision) during the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. Unused amounts reversed during the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		e. The increase during the reporting period in the discounted amount arising from the passage of time and the effect of any change in the discount rate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IAS 37.87	In determining which provisions or contingent liabilities may be aggregated to form a class, it is necessary to consider whether the nature of the items is sufficiently similar for a single statement about them to fulfil the requirements of IAS 37.85 and 86.			
407	IAS 37.85	For each class of provision, does the entity disclose:			
		a. The nature of the obligation and the expected timing of any resulting outflows of economic benefits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IAS 37.49	b. The uncertainties about the amount or timing of those outflows	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. If necessary to provide adequate information, the major assumptions made concerning future events	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
408	IAS 37.86 IAS 37.91	Unless the possibility of any outflow in settlement is remote, does the entity disclose the following for each class of contingent liability at the end of the reporting period:			
		a. The nature of the contingent liability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IAS 37.36	b. An estimate of its financial effect, measured in accordance with the requirements for measuring provisions (under IAS 37.36-52)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The uncertainties relating to the amount or timing of any outflow	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The possibility of any reimbursement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. If the entity does not disclose any of the information in (a)-(d), the fact that it is not practicable to do so	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
409	IAS 37.88	If a provision and a contingent liability arise from the same set of circumstances, does the entity disclose items in IAS 37.84-86 above in a way that shows the link between the provision and the contingent liability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
410	IAS 37.89 IAS 37.91	If an inflow of economic benefits is probable, does the entity disclose:			
		a. The nature of the contingent assets at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IAS 37.36	b. An estimate of their financial effect, measured in accordance with the requirements for measuring provisions (under IAS 37.36-52)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. If the entity does not disclose information in (a) and (b), the fact that it is not practicable to do so	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
411	IAS 37.92	In extremely rare cases, some or all of the disclosures regarding provisions, contingent liabilities or contingent assets can prejudice seriously the position of the entity in a dispute with other parties. In such cases, does the entity disclose:			
		a. The general nature of the dispute	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The fact, and the reason why, the information is not disclosed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Rights to interests arising from decommissioning, restoration and environmental rehabilitation funds (IFRIC 5)			
412	IAS 1.117	Does the entity disclose its accounting policy for decommission, restoration and environmental rehabilitation funds	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRIC 5.4	IFRIC 5 applies to accounting in the financial statements of a contributor for interests arising from decommissioning funds that have both of the following features:			
		a. The assets are administered separately (either by being held in a separate legal entity or as segregated assets within another entity)			
		b. A contributor's right to access the assets is restricted			

413	IFRIC 5.11	Does the entity (as a contributor) disclose the nature of its interest in a fund and any restrictions on access to the assets in the fund	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
414	IFRIC 5.12	If the entity (as a contributor) has an obligation to make potential contributions that it does not recognise as a liability, does the entity make the disclosures required by IAS 37.86	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
415	IFRIC 5.9 IFRIC 5.13	If an entity (as a contributor) accounts for its interest in the fund under IFRIC 5.9, does the entity make the disclosures required by IAS 37.85 (c)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Liabilities arising from participating in a specific market-waste electrical and electronic equipment (IFRIC 6)					
416	IAS 1.117	Does the entity disclose its accounting policy for liabilities arising from participating in specific market-waste electrical and electronic equipment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Related parties					
IAS 24.3	The disclosure requirements of IAS 24 <i>Related Party Disclosures</i> for related party transactions and outstanding balances, including commitments, apply for consolidated and separate financial statements of a parent or investors with joint control of, or significant influence over, an investee presented under IFRS 10 or IAS 27. The standard also applies to individual financial statements.				
IAS 24.4	An entity discloses related party transactions and outstanding balances with other entities in a group in the entity's separate financial statements. Intra-group related party transactions and outstanding balances are eliminated in the preparation of consolidated financial statements of the group except for those between an investment entity and its subsidiaries measured at fair value through profit or loss.				
IAS 24.24	An entity may disclose items of a similar nature in aggregate except when separate disclosure is necessary for an understanding of the effects of related party transactions on the financial statements of the entity.				
417	IAS 24.12 IAS 24.13	Does the entity disclose relationships between parents and subsidiaries, irrespective of whether there are transactions between them	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IAS 24.15	The requirement to disclose related party relationships between a parent and its subsidiaries is in addition to the disclosure requirements in IAS 27 and IFRS 12 <i>Disclosure of Interests in Other Entities</i> .				
418	IAS 24.12 IAS 24.13	Does the entity disclose: a. The name of the entity's parent b. If different, the ultimate controlling party Or c. If neither the entity's parent nor the ultimate controlling party produces consolidated financial statements available for public use, the name of the next most senior parent that does so	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
419	IAS 24.17	Does the entity disclose key management personnel compensation in total and for each of the following categories: a. Short-term employee benefits b. Post-employment benefits c. Other long-term benefits d. Termination benefits e. Share-based payments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IAS 24.17A	If an entity obtains key management personnel services from another entity (the 'management entity'), the entity is not required to apply IAS 24.17 to the compensation paid or payable by the management entity to the management entity's employees or directors.				
420	IAS 24.17 IAS 24.18	If there are related party transactions during the reporting period covered by the financial statements, does the entity disclose the following information: a. The nature of the related party relationship	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		<p>b. Information about the transactions and outstanding balances, including commitments, necessary for an understanding of the potential effect of the relationship on the financial statements, including the following disclosures:</p> <ul style="list-style-type: none"> ▶ The amount of the transactions <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> ▶ The amount of outstanding balances, including commitments <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <ul style="list-style-type: none"> ▶ Their terms and conditions, including whether they are secured and the nature of the consideration to be provided in settlement <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> ▶ Details of any guarantees given or received <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> ▶ Provisions for doubtful debts related to the amount of outstanding balances <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> ▶ The expense recognised during the reporting period for bad or doubtful debts due from related parties <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 			
421	IAS 24.18 IAS 24.19	Does the entity disclose the information required by IAS 24.18 separately for each of the following categories:			
		a. The parent <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
		b. Entities with joint control of or significant influence over the entity <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
		c. Subsidiaries <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
		d. Associates <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
		e. Joint ventures in which the entity is a venturer <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
		f. Key management personnel of the entity or its parent <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
		g. Other related parties <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
422	IAS 24.18A	Does the entity disclose the amounts incurred by the entity for the provision of key management personnel services that are provided by a separate management entity <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
423	IAS 24.21	Does the entity disclose, for example, the following transactions if they are with a related party:			
		a. Purchases or sales of goods (finished or unfinished) <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
		b. Purchases or sales of property and other assets <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
		c. Rendering or receiving of services <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
		d. Leases <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
		e. Transfer of research and development <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
		f. Transfer under licence agreements <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
		g. Transfers under finance arrangements (including loans and equity contributions in cash or in kind) <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
		h. Provision of guarantees or collateral <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
		i. Commitments to do something if a particular event occurs or does not occur in the future, including executory contracts (recognised and unrecognised) <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
		j. Settlement of liabilities on behalf of the entity or by the entity on behalf of that related party <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
	IAS 24.23	Disclosures that related party transactions were made on terms equivalent to those that prevail in arm's length transactions are made only if such terms can be substantiated.			
424	IAS 24.25 IAS 24.26	If the entity applies the exemption in IAS 24.25, does the entity disclose the following about transactions and outstanding balances, including commitments:			
		a. The name of the government and the nature of its relationship with the reporting entity (i.e., control, joint control or significant influence) <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
		b. The following information in sufficient detail to enable users of the entity's financial statements to understand the effect of related party transactions on its financial statements:			
		▶ The nature and amount of each individually significant transaction <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			

- ▶ For other transactions, which are collectively, but not individually significant, a qualitative or quantitative indication of their extent

In using its judgement to determine the level of detail to be disclosed in accordance with the requirements in IAS 24.26(b) above, the reporting entity considers the closeness of the related party relationship and other factors relevant in establishing the level of significance of the transaction such as whether it is:

- ▶ Significant in terms of size
- ▶ Carried out on non-market terms
- ▶ Outside normal day-to-day business operations, such as the purchase and sale of businesses
- ▶ Disclosed to regulatory or supervisory authorities
- ▶ Reported to senior management
- ▶ Subject to shareholder approval

IAS 24.27

Revenue

- 425 IAS 18.35 Does the entity disclose:
- a. The accounting policies for recognising revenue
 - b. The methods used to determine the stage of completion of transactions involving the rendering of services
 - c. The amount of each significant category of revenue recognised during the period including revenue arising from:
 - ▶ The sale of goods
 - ▶ The rendering of services
 - ▶ Interest
 - ▶ Royalties
 - ▶ Dividends
 - d. The amount of revenue arising from exchanges of goods or services included in each significant category of revenue
- 426 IAS 18.36 Does the entity disclose any contingent liabilities and contingent assets that may arise from items such as warranty costs, claims, penalties or possible losses in accordance with IAS 37

Service concession arrangements (IFRIC 12)

- 427 SIC 29.6
SIC 29.6A
SIC 29.7 The entity (as an Operator) may enter into an arrangement with another entity (the Grantor) to provide services that give the public access to major economic and social facilities. The entity considers all aspects of a service concession arrangement in determining the appropriate disclosures. If the entity is an Operator or a Grantor, does the entity disclose the following for each service concession arrangement or in aggregate each class of service concession arrangements:
- a. A description of the arrangement
 - b. Significant terms of the arrangement that may affect the amount, timing and certainty of future cash flows such as the period of the concession, re-pricing dates and the basis upon which re-pricing or re-negotiation is determined
 - c. The nature and extent (for example, quantity, period, or amount) of the following:
 - ▶ Rights to use specified assets
 - ▶ Obligations to provide or rights to expect provision of services
 - ▶ Obligations to acquire or build items of property, plant and equipment
 - ▶ Obligations to deliver or rights to receive specified assets at the end of the concession period
 - ▶ Renewal and termination options
 - ▶ Other rights and obligations
 - d. Changes in the arrangement occurring during the reporting period

- e. How the service arrangement is classified
- f. The revenue and profits or losses recognised in the reporting period on exchanging construction services for a financial asset or an intangible asset

Share-based payment

428 IFRS 2.44
IFRS 2.45

Does the entity disclose information that enables users of the financial statements to understand the nature and extent of a share-based payment arrangement in existence during the period by disclosing, as a minimum, the following:

- a. A description of each type of share-based payment arrangement that existed at any time during the period including the general terms and conditions of each arrangement such as:
- ▶ The vesting requirements
 - ▶ The maximum term of options granted
 - ▶ The method of settlement (for example, whether in cash or equity)
- b. The number and weighted average exercise prices of share options for each of the following groups of options:
- ▶ Outstanding at the beginning of the period
 - ▶ Granted during the period
 - ▶ Forfeited during the period
 - ▶ Exercised during the period
 - ▶ Expired during the period
 - ▶ Outstanding at the end of the period
 - ▶ Exercisable at the end of the period
- c. For share options exercised during the reporting period, the weighted average share price at the date of exercise, or if options were exercised on a regular basis throughout the reporting period, the entity may instead disclose the weighted average share price during the reporting period
- d. For share options outstanding at the end of the reporting period, the following information. Where the range of exercise prices is wide, the outstanding options should be divided into ranges that are meaningful for assessing the number and timing of additional shares that may be issued and the cash that may be received upon exercise of those options:
- ▶ The range of exercise prices
 - ▶ The weighted average remaining contractual life

IFRS 2.45

An entity with substantially similar types of share-based payment arrangements may aggregate the information in IFRS 2.45 above, unless separate disclosure of each arrangement is necessary to enable users of the financial statements to understand the nature and extent of share-based payment arrangements that existed during the reporting period.

429 IFRS 2.46
IFRS 2.47

If the entity measured the fair value of goods or services received as consideration for equity instruments of the entity indirectly, by reference to the fair value of the equity instruments granted, does the entity disclose information that enables users of the financial statements to understand how the fair value of the equity instruments granted during the period was determined by disclosing at least the following:

- a. For share options granted during the period, the weighted average fair value of those options at the measurement date and information on how that fair value was measured, including:

IFRS 2.6A

Please note that this fair value is measured in terms of IFRS 2 and not IFRS 13.

- ▶ The option pricing model used
- ▶ The inputs to that model, including
 - ▶ The weighted average share price
 - ▶ Exercise price
 - ▶ Expected volatility

		▶ Option life	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Expected dividends	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The risk-free interest rate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Any other inputs to the model, including the method used and the assumptions made to incorporate the effects of expected early exercise	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ How expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Whether and how any other features of the option grant were incorporated into the measurement of fair value, such as market condition	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. For other equity instruments granted during the period (that is, other than share options):			
		▶ The number of those equity instruments at the measurement date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The weighted average fair value of those equity instruments at the measurement date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Information on how the fair value was measured, including:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ If fair value was not measured on the basis of an observable market price, how it was determined	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Whether and how expected dividends were incorporated into the measurement of fair value	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Whether and how expected any other features of the equity instruments granted were incorporated into the measurement of fair value	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. For share-based payment arrangements that were modified during the period:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ An explanation of those modifications	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The incremental fair value granted (as a result of those modifications)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Information on how the incremental fair value granted was measured, consistently with the requirements set out in (a) and (b), if applicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
430	IFRS 2.46 IFRS 2.48	If the entity measured directly the fair value of goods or services received during the period, does the entity disclose information that enables users of the financial statements to understand how the fair value of the goods and services received during the period was determined (for example, whether fair value was measured at a market price for those goods or services)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
431	IFRS 2.49	If the equity-settled share-based payment transactions involve parties other than employees, and the entity determines that it cannot estimate the fair value of the goods and services received reliably, does the entity disclose:			
		a. That fact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Why the entity rebutted the presumption	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
432	IFRS 2.50 IFRS 2.51	Does the entity disclose information that enables users of the financial statements to understand the effect of share-based payment transactions on the entity's profit or loss for the period and on its financial position, by disclosing at least the following:			
		a. The total expense recognised for the period (relating to share-based payment transactions in which the goods or services received do not qualify for recognition as assets and hence are recognised immediately as an expense), including separate disclosure of that portion of the total expense that arises from transactions accounted for as equity-settled share-based payment transactions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. For liabilities arising from share-based payment transactions:			
		▶ The total carrying amount at the end of the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The total intrinsic value at the end of the period of liabilities for which the counterparty's right to cash or	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		other assets had vested by the end of the period (for example, vested share appreciation rights)			
433	IFRS 2.52	Does the entity disclose additional information necessary to satisfy the principles in IFRS 2.44, IFRS 2.46, and IFRS 2.50, outlined above	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>Amendments to IFRS 2 - Classification and Measurement of Share-based Payment Transactions (June 2016)</p> <p><i>Amendments to IFRS 2 - Classification and Measurement of Share-based Payment Transactions was issued in June 2016. An entity must apply the amendments for annual periods beginning on or after 1 January 2018. Earlier application is permitted. If an entity applies the amendments for an earlier period, it must disclose that fact.</i></p>					
New 434	IFRS 2.52	If the entity applies <i>Amendments to IFRS 2 - Classification and Measurement of Share-based Payment Transactions</i> early and has classified any share-based payment transactions as equity-settled under IFRS 2.33F, does it disclose an estimate of the amount that it expects to transfer to the tax authority to settle the employee's tax obligation when it is necessary to inform users about the future cash flow effects associated with the share-based payment arrangement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>Agriculture</p> <p>General</p>					
435	IAS 41.40	Does the entity disclose the aggregate gain or loss arising during the current period on initial recognition of biological assets and agricultural produce and from the change in fair value less costs to sell of biological assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
436	IAS 41.41 IAS 41.42	Does the entity disclose a description of each group of biological assets, either in the form of a narrative or a quantified description	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
437	IAS 41.43	<i>Does the entity elect to provide a quantified description of each group of biological assets, distinguishing between consumable and bearer biological assets or between mature and immature biological assets, and disclose the basis for making any such distinction</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IAS 41.43		<i>For example, an entity may disclose the carrying amounts of consumable biological assets and bearer biological assets by group. An entity may further divide those carrying amounts between mature and immature assets. These distinctions may provide information that may be helpful in assessing the timing of future cash flows.</i>			
IAS 41.44		<i>Consumable biological assets are those that are to be harvested as agricultural produce or sold as biological assets. Bearer biological assets are those other than consumable biological assets.</i>			
IAS 41.45		<i>Biological assets may be classified either as mature biological assets or immature biological assets. Mature biological assets are those that have attained harvestable specifications (for consumable biological assets) or are able to sustain regular harvests (for bearer biological assets).</i>			
438	IAS 41.46	If not disclosed elsewhere in information published with the financial statements, does the entity describe: <ul style="list-style-type: none"> a. The nature of its activities involving each group of biological assets b. Non-financial measures or estimates of the physical quantities of: <ul style="list-style-type: none"> ▶ Each group of the entity's biological assets at the end of the period ▶ Output of agricultural produce during the period 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
439	IFRS 13.5-7	Does the entity provide the fair value measurement disclosures required by IFRS 13 (refer to 'Fair value measurement' section)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
440	IAS 41.49	Does the entity disclose: <ul style="list-style-type: none"> a. The existence and carrying amounts of biological assets whose title is restricted 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		b. The carrying amounts of biological assets pledged as security for liabilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The amount of commitments for the development or acquisition of biological assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. Financial risk management strategies related to agricultural activity			
441	IAS 41.50	Does the entity provide a reconciliation of changes in the carrying amount of biological assets between the beginning and the end of the current period that includes at least:			
		a. The gain or loss arising from changes in fair value less costs to sell	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Increases due to purchases	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 5.6	c. Decreases due to sales and biological assets classified as held for sale (or included in a disposal group that is classified as held for sale) in accordance with IFRS 5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. Decreases due to harvest	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. Increases resulting from business combinations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		f. Net exchange differences arising on the translation of financial statements into a different presentation currency and on translation of a foreign operation into the presentation currency of the reporting entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		g. Other changes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
442	IAS 41.53	Does the entity disclose the nature and amount of material items of income or expense that result from climatic, disease, or other natural risks	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IAS 41.53	Examples of such an event include an outbreak of a virulent disease, a flood, a severe drought or frost, and a plague of insects.			
443	IAS 41.51	Does the entity elect to disclose, by group or otherwise, the amount of change in fair value less costs to sell included in profit or loss due to physical changes and due to price changes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IAS 41.52	Biological transformation results in a number of types of physical change – growth, degeneration, production, and procreation, each of which is observable and measurable. Each of those physical changes has a direct relationship to future economic benefits. A change in fair value of a biological asset due to harvesting is also a physical change.			
		Disclosure when fair value cannot be measured reliably			
	IAS 41.30	There is a presumption that fair value can be measured reliably for a biological asset. However, that presumption can be rebutted only on initial recognition for a biological asset for which quoted market prices are not available and for which alternative fair value measurements are determined to be clearly unreliable. In such a case, that biological asset shall be measured at its cost less any accumulated depreciation and any accumulated impairment losses. Once the fair value of such a biological asset becomes reliably measurable, an entity shall measure it at its fair value less costs to sell. Once a non-current biological asset meets the criteria to be classified as held for sale (or is included in a disposal group that is classified as held for sale) in accordance with IFRS 5, it is presumed that fair value can be measured reliably.			
444	IAS 41.54 IAS 41.30	If the entity measures biological assets at their cost less any accumulated depreciation and any accumulated impairment losses at the end of the period (because fair value cannot be measured reliably), does the entity disclose the following information for such biological assets:			
		a. A description of the biological assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. An explanation of why fair value cannot be measured reliably	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The range of estimates within which fair value is highly likely to lie, if possible	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The depreciation method used	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. The useful lives or the depreciation rates used	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		f. The gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
445	IAS 41.55	If the entity measures biological assets at their cost less any accumulated depreciation and any accumulated impairment losses during the current period, does the entity disclose:			
	IAS 41.50	a. Any gain or loss recognised on disposal of such biological assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. A reconciliation of changes in the carrying amount of such biological assets between the beginning and the end of the current period that includes at least:			
	IFRS 5.6	▶ Increases due to purchases	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Decreases due to sales and biological assets classified as held for sale in accordance with IFRS 5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Decreases due to harvest	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Increases resulting from business combinations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Net exchange differences arising on the translation of financial statements into a different presentation currency, and on translation of a foreign operation into the presentation currency of the reporting entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Impairment losses included in profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Reversals of impairment losses included in profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Depreciation included in profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Other changes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IAS 41.55	These biological assets are disclosed separately from those measured at fair value.			
446	IAS 41.56	If the fair value of biological assets previously measured at their cost less any accumulated depreciation and any accumulated impairment losses becomes reliably measurable during the current period, does the entity disclose:			
		a. A description of the biological assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. An explanation of why fair value has become reliably measurable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The effect of the change	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Government grants related to agricultural activity			
447	IAS 41.57	Does the entity disclose the following information for government grants related to agricultural activity covered by IAS 41 <i>Agriculture</i> :			
		a. The nature and extent of government grants recognised in the financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Any unfulfilled conditions and other contingencies attaching to government grants	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. Significant decreases expected in the level of government grants	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
448	IAS 41.63	Does the entity present the quantitative information required by paragraph 28(f) of IAS 8 for <i>Amendments to IAS 16 and IAS 41 Agriculture: Bearer Plants</i> for each prior period presented	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IAS 41.63	In the reporting period when <i>Amendments to IAS 16 and IAS 41 - Agriculture: Bearer Plants</i> is first applied an entity need not disclose the quantitative information required by paragraph 28(f) of IAS 8 for the current period.			
		Construction contracts			
449	IAS 11.42	Does the entity present the following amounts for construction contracts separately in the statement of financial position:			
		a. The gross amount due from customers for contract work as an asset	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The gross amount due to customers for contract work as a liability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IAS 11.43	The gross amount due from customers for contract work is the net amount of:			
		▶ Costs incurred plus recognised profits less:			
		▶ The sum of recognised losses and progress billings			

		for all contracts in progress for which costs incurred plus recognised profits (less recognised losses) exceeds progress billings			
	IAS 11.44	The gross amount due to customers for contract work is the net amount of:			
		▶ Costs incurred plus recognised profits less:			
		▶ The sum of recognised losses and progress billings			
		for all contracts in progress for which progress billings exceed costs incurred plus recognised profits (less recognised losses)			
450	IAS 11.39	Does the entity disclose:			
		a. The amount of contract revenue recognised as revenue in the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The methods used to determine the contract revenue recognised in the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The methods used to determine the stage of completion of contracts in progress	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
451	IAS 11.40	Does the entity disclose the following for contracts in progress at the end of the reporting period:			
		a. The aggregate amount of costs incurred and recognised profits (less recognised losses) to date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The amount of advances received	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The amount of retentions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IAS 11.41	Retentions are amounts of progress billing that are not paid until the satisfaction of conditions specified in the contract for payment of such amounts or until defects have been rectified. Progress billings are amounts billed for work performed on a contract whether or not they have been paid by the customer. Advances are amounts received by the contractor before the related work is performed.			
452	IAS 11.45	Does the entity disclose any contingent assets and contingent liabilities in connection with construction contracts under IAS 37	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Agreements for the construction of real estate (IFRIC 15)			
453	IFRIC 15.20 IAS 18.14	If the entity recognises revenue using the percentage of completion method for agreements that meet all the criteria in IAS 18.14 continuously as construction progresses, does the entity disclose:			
		a. How it determines which agreements meet all the criteria in IAS 18.14 continuously as construction progresses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The amount of revenue arising from such agreements in the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The methods used to determine the stage of completion of agreements in progress	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
454	IFRIC 15.21	For the agreements described in IFRIC 15.20 above that are in progress at the end of the reporting period, does the entity disclose:			
		a. The aggregate amount of costs incurred and recognised profits (less recognised losses) to date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The amount of advances received	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Extractive industries			
		Exploration and evaluation expenditure			
	IFRS 6.1	The objective of IFRS 6 <i>Exploration for and Evaluation of Mineral Resources</i> is to specify the financial reporting for the exploration for and evaluation of mineral resources.			
455	IFRS 6.15	Does the entity classify exploration and evaluation assets as tangible or intangible according to the nature of the assets acquired and apply the classification consistently	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
456	IFRS 6.17	Does the entity stop classifying exploration and evaluation assets as such when the technical feasibility and commercial viability of extracting a mineral resource are demonstrable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
457	IFRS 6.18 IAS 36.126	Does the entity present and disclose any impairment loss relating to exploration and evaluation assets in accordance with IAS 36	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

458	IFRS 6.23 IFRS 6.24	Does the entity disclose the following information that identifies and explains the amounts recognised in its financial statements arising from the exploration for and evaluation of mineral resources:			
		a. Its accounting policies for exploration and evaluation expenditures including the recognition of exploration and evaluation assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The following amounts arising from the exploration for and evaluation of mineral resources:			
		▶ Assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Liabilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Operating cash flows	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Investing cash flows	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

459	IFRS 6.25	Does the entity treat exploration and evaluation assets as a separate class of assets and make the disclosures required by either IAS 16 or IAS 38 consistently with how the assets are classified	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Insurance contracts

460	IFRS 4.36 IFRS 4.37	Does the insurer identify and explain the amounts in its financial statements arising from insurance contracts, by disclosing:			
		a. Its accounting policies for insurance contracts and related assets, liabilities, income and expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The recognised assets, liabilities, income and expense (and, if it presents its statement of cash flow using the direct method, cash flows) arising from insurance contracts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. If the insurer is a cedant:			
		▶ Gains and losses recognised in profit or loss on buying reinsurance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ If the cedant defers and amortises gains and losses arising on buying reinsurance, the amortisation for the period and the amounts remaining unamortised at the beginning and end of the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The process used to determine the assumptions that have the greatest effect on the measurement of the recognised amounts described in (b) and (c), including quantifying those assumptions, if practicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. The effect of changes in assumptions used to measure insurance assets and insurance liabilities, showing separately the effect of each change that has a material effect on the financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		f. Reconciliations of changes in insurance liabilities, reinsurance assets and, if any, related deferred acquisition costs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Discretionary participation features

461	IFRS 4.35	If the entity issues a financial instrument containing a discretionary participation feature, does it disclose the total interest expense recognised in profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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IFRS 4.35 The interest does not need to be calculated using the effective interest method.

Nature and extent of risk arising from insurance contracts

462	IFRS 4.38 IFRS 4.39	Does the insurer enable users of its financial statements to evaluate the nature and extent of risks arising from insurance contracts by disclosing:			
		a. Its objectives, policies and processes for managing risks arising from insurance contracts and the methods used to manage those risks	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Information about insurance risk (both before and after risk mitigation by reinsurance), including information about:			
		▶ The sensitivity to insurance risk (see IFRS 4.39A)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Concentrations of insurance risk, including how management determines concentrations and a	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		description of the shared characteristic that identifies each concentration (for example, the type of insured event, geographical area, or currency)			
		▶ Actual claims compared with previous estimates (i.e., claims development)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 4.39		The disclosure about claims development goes back to the period when the earliest material claim arose for which there is still uncertainty about the amount and timing of the claims payments, but need not go back more than 10 years. An insurer need not disclose this information for claims for which uncertainty about the amount and timing of claims payments is typically resolved within one year.			
IFRS 4.44		The entity need not disclose information about claims development that occurred earlier than five years before the end of the first financial year in which it applies this IFRS. Furthermore, if it is impracticable to prepare information about claims development that occurred before the beginning of the earliest reporting period for which an entity presents full comparative information that complies with this IFRS, the entity discloses that fact.			
		c. Information about credit risk, liquidity risk, and market risk that IFRS 7.31-42 would require if the insurance contracts were within the scope of IFRS 7	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 4.39		An insurer need not disclose the maturity analysis required by IFRS 7.39(a) and (b) if it discloses the estimated timing of the net cash outflows resulting from recognised insurance liabilities instead. This may be an analysis of the amounts, by estimated timing, recognised in the statement of financial position.			
IFRS 4.39		If an insurer uses an alternative method to manage sensitivity to market conditions, such as an embedded value analysis, it may use that sensitivity analysis to meet the requirement in IFRS 7.40(a). Such an insurer also provides the disclosures required by IFRS 7.41.			
		d. Information about exposures to market risk arising from embedded derivatives contained in a host insurance contract if the insurer is not required to, and does not, measure the embedded derivatives at fair value	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
463	IFRS 4.39A	To comply with the requirements to disclose information about the sensitivity to insurance risk does the entity disclose either:			
		a. Quantitative information about sensitivity, which comprises:			
		▶ A sensitivity analysis that shows how profit or loss and equity would have been affected had changes in the relevant risk variable that were reasonably possible at the end of the reporting period occurred	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The methods and assumptions used in preparing the sensitivity analysis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Any changes from the previous period in the methods and assumptions used	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 4.39A	IFRS 7.41	If an insurer uses an alternative method to manage sensitivity to market conditions, such as an embedded value analysis, it may meet this requirement by disclosing that alternative sensitivity analysis and the disclosures required by IFRS 7.41.			
		b. Qualitative information about sensitivity, and information about those terms and conditions of insurance contracts that have a material effect on the amount, timing and uncertainty of the insurer's future cash flows	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Applying IFRS 9 Financial Instruments with IFRS 4 Insurance Contracts Amendments to IFRS 4			
New	IFRS 4.20A IFRS 4.35B	Items in this section set out the presentation and disclosure requirements if the entity adopts either the temporary exemption from IFRS 9 (2014) or the overlay approach applying <i>IFRS 9 Financial Instruments with IFRS 4 Insurance Contracts</i> issued in September 2016. The temporary exemption enables eligible entities to defer the implementation date of IFRS 9 until the earlier of the effective date of IFRS 17 (still to be decided, but not before 1 January 2020) and annual			

reporting periods beginning on or after 1 January 2021. The overlay approach allows an entity applying IFRS 9 from 2018 onwards to remove from profit or loss the effects of some of the accounting mismatches that may occur from applying IFRS 9 before IFRS 17 is applied.

Transition

IFRS 4.46-47

Temporary exemption from IFRS 9

An entity that discloses the information required by IFRS 4.39B-39J shall use the transitional provisions in IFRS 9 that are relevant to making the assessments required for those disclosures.

IFRS 4.48-49

The overlay approach

An entity electing the overlay approach shall apply that approach retrospectively to designated financial assets on transition to IFRS 9 and restate comparative information to reflect the overlay approach if, and only if, the entity restates comparative information applying IFRS 9.

Temporary exemption from IFRS 9: Disclosures

New

IFRS 4.20B

An insurer may apply the temporary exemption from IFRS 9 if, and only if: (a) It has not previously applied any version of IFRS 9, other than only the requirements for the presentation of gains and losses on financial liabilities designated as at fair value through profit or loss; and (b) Its activities are predominantly connected with insurance, as described in paragraph 20D of IFRS 4, at its annual reporting date that immediately precedes 1 April 2016, or at a subsequent annual reporting date as specified in paragraph 20G of IFRS 4.

IFRS 4.20D

An insurer's activities are predominantly connected with insurance if, and only if:

- a. The carrying amount of its liabilities arising from contracts within the scope of this IFRS, which includes any deposit components or embedded derivatives unbundled from insurance contracts applying paragraphs 7-12 of IFRS 4, is significant compared to the total carrying amount of all its liabilities
And
- b. The percentage of the total carrying amount of its liabilities connected with insurance (see paragraph 20E of IFRS 4) relative to the total carrying amount of all its liabilities is:
 - ▶ Greater than 90 per cent
 - Or
 - ▶ Less than or equal to 90 per cent but greater than 80 per cent, and the insurer does not engage in a significant activity unconnected with insurance (see paragraph 20F of IFRS 4).

New

464

IFRS 4.39B

Does an insurer that elects to apply the temporary exemption from IFRS 9 disclose information to enable users of financial statements:

- a. To understand how the insurer qualified for the temporary exemption
- b. To compare insurers applying the temporary exemption with entities applying IFRS 9

New

465

IFRS 4.39C

To comply with paragraph 39B(a) of IFRS 4, does an insurer disclose the fact that it is applying the temporary exemption from IFRS 9

To comply with paragraph 39B(a) of IFRS 4, does an insurer disclose how it concluded on the date specified in paragraph 20B(b) of IFRS 4 that it qualifies for the temporary exemption from IFRS 9, including:

- a. If the carrying amount of its liabilities arising from contracts within the scope of this IFRS (i.e., those liabilities described in paragraph 20E(a) of IFRS 4) was less than or equal to 90 per cent of the total carrying amount of all its liabilities:
 - ▶ The nature
 - ▶ Carrying amounts of the liabilities connected with insurance that are not liabilities arising from contracts

			within the scope of this IFRS (i.e., those liabilities described in paragraphs 20E(b) and 20E(c) of IFRS 4)			
			b. If the percentage of the total carrying amount of its liabilities connected with insurance relative to the total carrying amount of all its liabilities was less than or equal to 90 per cent but greater than 80 per cent:			
			▶ How the insurer determined that it did not engage in a significant activity unconnected with insurance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			▶ What information it considered	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. If the insurer qualified for the temporary exemption from IFRS 9 on the basis of a reassessment applying paragraph 20G(b) of IFRS 4:			
			▶ The reason for the reassessment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			▶ The date on which the relevant change in its activities occurred	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			▶ A detailed explanation of the change in its activities and a qualitative description of the effect of that change on the insurer's financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	466	IFRS 4.39D IFRS 4.20G(a)	If an entity concludes that its activities are no longer predominantly connected with insurance, does it disclose the following information in each reporting period before it begins to apply IFRS 9:			
			a. The fact that it no longer qualifies for the temporary exemption from IFRS 9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. The date on which the relevant change in its activities occurred	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. A detailed explanation of the change in its activities and a qualitative description of the effect of that change on the entity's financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	467	IFRS 4.39E	To comply with paragraph 39B(b) of IFRS 4, does an insurer disclose the fair value at the end of the reporting period and the amount of change in the fair value during that period for the following two groups of financial assets separately:			
			a. Financial assets with contractual terms that give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding (i.e., financial assets that meet the condition in paragraphs 4.1.2(b) and 4.1.2A(b) of IFRS 9), excluding any financial asset that meets the definition of held for trading in IFRS 9, or that is managed and whose performance is evaluated on a fair value basis (see paragraph B4.1.6 of IFRS 9)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. All financial assets other than those specified in paragraph 39E(a) of IFRS 4; that is, any financial asset:			
			▶ With contractual terms that do not give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			▶ That meets the definition of held for trading in IFRS 9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			▶ That is managed and whose performance is evaluated on a fair value basis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 4.39F	When disclosing the information in paragraph 39E of IFRS 4, the insurer:			
			a. May deem the carrying amount of the financial asset measured applying IAS 39 to be a reasonable approximation of its fair value if the insurer is not required to disclose its fair value applying paragraph 29(a) of IFRS 7 (e.g., short-term trade receivables)			
			b. Shall consider the level of detail necessary to enable users of financial statements to understand the characteristics of the financial assets			
New	468	IFRS 4.39G	To comply with paragraph 39B(b) of IFRS 4, does an insurer disclose information about the credit risk exposure, including significant credit risk concentrations, inherent in the financial assets described in paragraph 39E(a) of IFRS 4.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			At a minimum, does the insurer disclose the following information for those financial assets at the end of the reporting period:			

			a. By credit risk rating grades as defined in IFRS 7, the carrying amounts applying IAS 39 (in the case of financial assets measured at amortised cost, before adjusting for any impairment allowances)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. For the financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk at the end of the reporting period, the fair value and the carrying amount applying IAS 39 (in the case of financial assets measured at amortised cost, before adjusting for any impairment allowances). For the purposes of this disclosure, paragraph B5.5.22 of IFRS 9 provides the relevant requirements for assessing whether the credit risk on a financial instrument is considered low	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	469	IFRS 4.39H	To comply with paragraph 39B(b) of IFRS 4, does an insurer disclose information about where a user of financial statements can obtain any publicly available IFRS 9 information that relates to an entity within the group that is not provided in the group's consolidated financial statements for the relevant reporting period. For example, such IFRS 9 information could be obtained from the publicly available individual or separate financial statements of an entity within the group that has applied IFRS 9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	470	IFRS 4.39I	If an entity elected to apply the exemption in paragraph 200 from particular requirements in IAS 28, does it disclose that fact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	471	IFRS 4.39J	If an entity applied the temporary exemption from IFRS 9 when accounting for its investment in an associate or joint venture using the equity method (for example, see paragraph 200(a) of IFRS 4), does it disclose the following, in addition to the information required by IFRS 12:			
			a. The information described by paragraphs 39B-39H of IFRS 4 for each associate or joint venture that is material to the entity. The amounts disclosed shall be those included in the IFRS financial statements of the associate or joint venture after reflecting any adjustments made by the entity when using the equity method (see paragraph B14(a) of IFRS 12), rather than the entity's share of those amounts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. The quantitative information described by paragraphs 39B-39H of IFRS 4 in aggregate for all individually immaterial associates or joint ventures.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 4.39J	The aggregate amounts: <ul style="list-style-type: none"> ▶ Disclosed shall be the entity's share of those amounts. ▶ For associates shall be disclosed separately from the aggregate amounts disclosed for joint ventures. 			
			Overlay approach			
New		IFRS 4.35B IFRS 4.35C IFRS 4.35E	The overlay approach allows an entity applying IFRS 9 from 2018 onwards to remove from profit or loss the effects of some of the accounting mismatches that may occur from applying IFRS 9 before IFRS 17 is applied. An insurer is permitted, but not required, to apply the overlay approach to designated financial assets. An insurer that applies the overlay approach shall: <ul style="list-style-type: none"> a. Reclassify between profit or loss and other comprehensive income an amount that results in the profit or loss at the end of the reporting period for the designated financial assets being the same as if the insurer had applied IAS 39 to the designated financial assets. Accordingly, the amount reclassified is equal to the difference between: <ul style="list-style-type: none"> ▶ The amount reported in profit or loss for the designated financial assets applying IFRS 9; and ▶ The amount that would have been reported in profit or loss for the designated financial assets if the insurer had applied IAS 39. b. Apply all other applicable IFRSs to its financial instruments, except as described in paragraphs 35B-35N, 39K-39M and 48-49 of IFRS 4. 			
			Overlay approach: Presentation			
New	472	IFRS 4.35D	Does an insurer present the amount reclassified between profit or loss and other comprehensive income applying the overlay approach:			

			a. In profit or loss as a separate line item	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. In other comprehensive income as a separate component of other comprehensive income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			Overlay approach: Disclosures			
New	473	IFRS 4.39K	Does an insurer that applies the overlay approach disclose information to enable users of financial statements to understand:			
			a. How the total amount reclassified between profit or loss and other comprehensive income in the reporting period is calculated	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. The effect of that reclassification on the financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	474	IFRS 4.39L	To comply with paragraph 39K of IFRS 4, does an insurer disclose:			
			a. The fact that it is applying the overlay approach	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. The carrying amount at the end of the reporting period of financial assets to which the insurer applies the overlay approach by class of financial asset	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. The basis for designating financial assets for the overlay approach, including an explanation of any designated financial assets that are held outside the legal entity that issues contracts within the scope of this IFRS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			d. An explanation of the total amount reclassified between profit or loss and other comprehensive income in the reporting period in a way that enables users of financial statements to understand how that amount is derived, including:			
			▶ The amount reported in profit or loss for the designated financial assets applying IFRS 9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			▶ The amount that would have been reported in profit or loss for the designated financial assets if the insurer had applied IAS 39	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			e. The effect of the reclassification described in paragraphs 35B and 35M of IFRS 4 on each affected line item in profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			f. If, during the reporting period, the insurer has changed the designation of financial assets:			
			▶ The amount reclassified between profit or loss and other comprehensive income in the reporting period relating to newly designated financial assets applying the overlay approach (see paragraph 35F(b) of IFRS 4)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			▶ The amount that would have been reclassified between profit or loss and other comprehensive income in the reporting period if the financial assets had not been de-designated (see paragraph 35I(a) of IFRS 4)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			▶ The amount reclassified in the reporting period to profit or loss from accumulated other comprehensive income for financial assets that have been de-designated (see paragraph 35J of IFRS 4)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	475	IFRS 4.39M	If an entity applied the overlay approach when accounting for its investment in an associate or joint venture using the equity method, does the entity disclose the following, in addition to the information required by IFRS 12:			
			a. The information described by paragraphs 39K-39L for each associate or joint venture that is material to the entity. The amounts disclosed shall be those included in the IFRS financial statements of the associate or joint venture after reflecting any adjustments made by the entity when using the equity method (see paragraph B14(a) of IFRS 12), rather the entity's share of those amounts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. The quantitative information described by paragraphs 39K-39L(d) and 39L(f) of IFRS 4, and the effect of the reclassification described in paragraph 35B on profit or loss and other comprehensive income in aggregate for all individually immaterial associates or joint ventures.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IFRS 4.39M	<p>The aggregate amounts:</p> <ul style="list-style-type: none"> ▶ Disclosed shall be the entity's share of those amounts. ▶ For associates shall be disclosed separately from the aggregate amounts disclosed for joint ventures. 			
	Lease disclosures by lessors			
	<p>If the entity adopted IFRS 16 Leases, please refer to the 'New pronouncements: IFRS 16' section.</p>			
	Finance leases			
IAS 17.47	<p>The disclosure requirements of IFRS 7 also apply to finance leases.</p>			
476 IAS 17.36	Does the entity present assets held under a finance lease in the statement of financial position as a receivable at an amount equal to the net investment in the lease	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
477 IAS 17.47	For finance leases, does the entity disclose:			
	a. A reconciliation between the gross investment in the lease at the end of the reporting period, and the present value of minimum lease payments receivable at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. The gross investment in the lease and the present value of minimum lease payments receivable at the end of the reporting period, for each of the following periods:			
	▶ Not later than one year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶ Later than one year and not later than five years	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶ Later than five years	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. Unearned finance income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d. The unguaranteed residual values accruing to the benefit of the lessor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	e. The accumulated allowance for uncollectible minimum lease payments receivable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	f. Contingent rents recognised as income in the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	g. The lessor's material leasing arrangements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
478 IAS 17.48	Does the entity disclose the gross investment less unearned income in new business added during the period, after deducting the relevant amounts for cancelled leases	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Operating leases			
IAS 17.57	<p>The requirements on disclosure under the following IFRS also apply for assets under operating leases:</p> <ul style="list-style-type: none"> a. IAS 16 Property, Plant and Equipment b. IAS 36 Impairment of Assets c. IAS 38 Intangible Assets d. IAS 40 Investment Property e. IAS 41 Agriculture 			
479 IAS 17.49	Does the entity present assets subject to operating leases in the statement of financial position according to the nature of the asset	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
480 IAS 17.56	Does the entity disclose, in addition to meeting the requirements of IFRS 7, the following information for operating leases:			
	a. The future minimum lease payments under non-cancellable operating leases in the aggregate and for each of the following periods:			
	▶ Not later than one year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶ Later than one year and not later than five years	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶ Later than five years	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. Total contingent rents recognised as income in the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. A general description of the lessor's leasing arrangements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Sale and leaseback transactions			
481 IAS 17.65	Does the disclosure of material leasing arrangements include the unique or unusual provisions of the agreement or terms of the sale and leaseback transactions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IAS 17.66	<p>The disclosure requirements for lessees and lessors apply equally to sale and leaseback transactions. Sale and leaseback</p>			

transactions may trigger the separate disclosure criteria in IAS 1, which requires that the entity does not offset income and expense, unless required or permitted by an IFRS, and that the entity discloses material items of income or expense.

Evaluating the substance of transactions involving the legal form of a lease

482 SIC 27.10
SIC 27.11

If the entity enters into arrangements that are leases in form, but not in substance, does the entity disclose the following information in each reporting period that an arrangement exists, separately for each arrangement or each class of arrangements:

- a. A description of the arrangement including:
 - ▶ The underlying asset and any restrictions on its use
 - ▶ The life and other significant terms of the arrangement
 - ▶ The transactions that are linked together, including any options
- b. The accounting treatment applied to any fee received
- c. The amount of fees recognised as income in the period
- d. The line item of the statement of comprehensive income in which the fee income is included

Determining whether an arrangement contains a lease (IFRIC 4)

483 IAS 1.117

IFRIC 4.12
IFRIC 4.13

Does the entity disclose its accounting policy for determining whether an arrangement contains a lease

IFRIC 4 provides guidance for determining whether an arrangement that does not take the legal form of a lease, but conveys a right to use an asset is, or contains, a lease that is accounted for in accordance with IAS 17. In applying IAS 17, the entity separates lease payments from other consideration required by the arrangement.

Rate-regulated activities

The scope of IFRS 14 is limited to first-time adopters that conduct rate-regulated activities and recognise regulatory deferral account balances in their financial statements in accordance with their previous GAAP, as defined in IFRS 1 *First-time Adoption of International Financial Reporting Standards* (i.e., the accounting basis used by a first-time adopter immediately before adopting IFRS). An entity which recognised regulatory deferral account balances by electing to apply IFRS 14 must apply IFRS 14 in its financial statements for subsequent periods.

Presentation

484 IFRS 14.20

IFRS 14.21

Does the entity present separate line items in the statement of financial position for

- a. The total of all regulatory deferral account debit balances
- b. The total of all regulatory deferral account credit balances

When an entity presents current and non-current assets, and current and non-current liabilities, as separate classifications in its statement of financial position, it shall not classify the totals of regulatory deferral account balances as current or non-current. Instead, the separate line items required by IFRS 14.20 shall be distinguished from the assets and liabilities that are presented in accordance with other standards by the use of sub-totals, which are drawn before the regulatory deferral account balances are presented.

485 IFRS 14.22

Does the entity present, in the other comprehensive income section of the statement of profit or loss and other comprehensive income, the net movement in all regulatory deferral account balances for the reporting period that relate to items recognised in other comprehensive income

486 IFRS 14.22

Does the entity use separate line items for the net movement, in accordance with other standards

- a. Related to the items that will not be reclassified subsequently to profit or loss
- b. Related to the items that will be reclassified subsequently to profit or loss when specific conditions are met

487	IFRS 14.23	Does the entity present a separate line item in the profit or loss section of the statement of profit or loss and other comprehensive income, or in the separate statement of profit or loss, for the remaining net movement in all regulatory deferral account balances for the reporting period, excluding movements that are not reflected in profit or loss, such as amounts acquired	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 14.23	This separate line item above shall be distinguished from the income and expenses that are presented in accordance with other standards by the use of a sub-total, which is drawn before the net movement in regulatory deferral account balances.			
488	IFRS 14.24	When an entity recognises a deferred tax asset or a deferred tax liability as a result of recognising regulatory deferral account balances, does the entity present the resulting deferred tax asset (liability) and the related movement in that deferred tax asset (liability) with the related regulatory deferral account balances and movements in those balances, instead of within the total presented in accordance with IAS 12 for deferred tax assets (liabilities) and the tax expense (income) (see IFRS 14.B9-B12)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
489	IFRS 14.B11	Instead of applying IAS 12, does the entity present the deferred tax asset (liability) that arises as a result of recognising regulatory deferral account balances either: a. With the line items that are presented for the regulatory deferral account debit balances and credit balances Or b. As a separate line item alongside the related regulatory deferral account debit balances and credit balances	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
490	IFRS 14.B12	Instead of applying IAS 12, does the entity present the movement in the deferred tax asset (liability) that arises as a result of recognising regulatory deferral account balances either: a. With the line items that are presented in the statement(s) of profit or loss and other comprehensive income for the movements in regulatory deferral account balances Or b. As a separate line item alongside the related line items that are presented in the statement(s) of profit or loss and other comprehensive income for the movements in regulatory deferral account balances	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
491	IFRS 14.25	When an entity presents a discontinued operation or a disposal group in accordance with IFRS 5, does the entity present any related regulatory deferral account balances and the net movement in those balances, as applicable, with the regulatory deferral account balances and movements in those balances, instead of within the disposal groups or discontinued operations (see IFRS 14.B19-B22)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
492	IFRS 14.B20	Instead of applying IFRS 5.33, does the entity present the movement in regulatory deferral account balances that arose from the rate-regulated activities of the discontinued operation either a. Within the line item that is presented for movements in the regulatory deferral account balances related to profit or loss Or b. As a separate line item alongside the related line item that is presented for movements in the regulatory deferral account balances related to profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
493	IFRS 14.B21	Instead of applying IFRS 5.38, does the entity present the total of the regulatory deferral account debit balances and credit balances that are part of the disposal group either a. Within the line items that are presented for the regulatory deferral account debit balances and credit balances Or b. As separate line items alongside the other regulatory deferral account debit balances and credit balances	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

494	IFRS 14.B22	If the entity chooses to include the regulatory deferral account balances and movements in those balances that are related to the disposal group or discontinued operation within the related regulated deferral account line items, does the entity disclose them separately as part of the analysis of the regulatory deferral account line items described by IFRS 14.33	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
495	IFRS 14.26	When an entity presents earnings per share in accordance with IAS 33 <i>Earnings per Share</i> , does the entity present additional basic and diluted earnings per share, which are calculated using the earnings amounts required by IAS 33 but excluding the movements in regulatory deferral account balances (IFRS 14.B13-B14)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
496	IFRS 14.B14	For each earnings per share amount presented in accordance with IAS 33, does the entity applying IFRS 14 present additional basic and diluted earnings per share amounts that are calculated in the same way, except that those amounts shall exclude the net movement in the regulatory deferral account balances. Consistent with the requirement in IAS 33.73, does the entity present the earnings per share required by IFRS 14.26 with equal prominence to the earnings per share required by IAS 33 for all periods presented	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Disclosures			
497	IFRS 14.27	If the entity elects to apply IFRS 14, does it disclose information that enables users to assess:			
		a. The nature of, and the risks associated with, the rate regulation that establishes the price(s) that the entity can charge customers for the goods or services it provides	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The effects of that rate regulation on its financial position, financial performance and cash flows	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 14.29	To meet the disclosure objective in IFRS 14.27, the entity shall consider all of the following: a. The level of detail that is necessary to satisfy the disclosure requirements; b. How much emphasis to place on each of the various requirements; c. How much aggregation or disaggregation to undertake; and d. Whether users of financial statements need additional information to evaluate the quantitative information disclosed			
		Explanation of activities subject to rate regulation			
	IFRS 14.28	If any of the disclosures set out in IFRS 14.30-36 are not considered relevant to meet the objective in IFRS 14.27, they may be omitted from the financial statements.			
498	IFRS 14.28	If the disclosures provided in accordance with IFRS 14.30-36 are insufficient to meet the objective in IFRS 14.27, does the entity disclose additional information that is necessary to meet that objective	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
499	IFRS 14.30	To help users of the financial statements assess the nature of, and the risks associated with, the entity's rate-regulated activities, does the entity disclose for each type of rate-regulated activity			
		a. A brief description of the nature and extent of the rate-regulated activity and the nature of the regulatory rate-setting process	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The identity of the rate regulator(s)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ If the rate regulator is a related party (as defined in IAS 24 <i>Related Party Disclosures</i>), does the entity disclose that fact, together with an explanation of how it is related	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. How the future recovery of each class (i.e., each type of cost or income) of regulatory deferral account debit balance or reversal of each class of regulatory deferral account credit balance is affected by risks and uncertainty, for example:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		<ul style="list-style-type: none"> ▶ Demand risk (e.g., changes in consumer attitudes, the availability of alternative sources of supply or the level of competition) ▶ Regulatory risk (e.g., the submission or approval of a rate-setting application or the entity's assessment of the expected future regulatory actions) ▶ Other risks (e.g., currency or other market risks) 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 14.31		<p>The disclosures required by IFRS 14.30 shall be given in the financial statements either directly in the notes or incorporated by cross-reference from the financial statements to some other statement, such as a management commentary or risk report, that is available to users of the financial statements on the same terms as the financial statements and at the same time.</p> <p>If the information is not included in the financial statements directly or incorporated by cross-reference, the financial statements are incomplete.</p> <p>Explanation of recognised amounts</p>			
500	IFRS 14.32	Does the entity disclose the basis on which regulatory deferral account balances are recognised and derecognised, and how they are measured initially and subsequently, including how regulatory deferral account balances are assessed for recoverability and how any impairment loss is allocated	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
501	IFRS 14.33	For each type of rate-regulated activity, does the entity disclose the following information for each class of regulatory deferral account balance			
		a. A reconciliation of the carrying amount at the beginning and the end of the period in a table, unless another format is more appropriate. The entity shall apply judgement in deciding the level of detail necessary (see IFRS 14.28-29), but the following components would usually be relevant:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<ul style="list-style-type: none"> ▶ The amounts that have been recognised in the current period in the statement of financial position as regulatory deferral account balances ▶ The amounts that have been recognised in the statement(s) of profit or loss and other comprehensive income relating to balances that have been recovered (sometimes described as amortised) or reversed in the current period ▶ Other amounts, separately identified, that affected the regulatory deferral account balances, such as impairments, items acquired or assumed in a business combination, items disposed of, or the effects of changes in foreign exchange rates or discount rates 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The rate of return or discount rate (including a zero rate or a range of rates, when applicable) used to reflect the time value of money that is applicable to each class of regulatory deferral account balance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The remaining periods over which the entity expects to recover (or amortise) the carrying amount of each class of regulatory deferral account debit balance or to reverse each class of regulatory deferral account credit balance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
502	IFRS 14.34	When rate regulation affects the amount and timing of an entity's income tax expense (income), does the entity disclose the impact of the rate regulation on the amounts of current and deferred tax recognised	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
503	IFRS 14.34	Does the entity separately disclose any regulatory deferral account balance that relates to taxation and the related movement in that balance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
504	IFRS 14.35	When an entity provides disclosures in accordance with IFRS 12 <i>Disclosure of Interests in Other Entities</i> for an interest in a subsidiary, associate or joint venture that has rate-regulated activities and for which regulatory deferral account balances are recognised in accordance with this standard, does the entity disclose			
		a. The amounts that are included for the regulatory deferral account debit and credit balances	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		b. The net movement in those balances for the interests disclosed (see IFRS 14.B25-B28)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
505	IFRS 14.B25	Does the entity that recognises regulatory deferral account balances in accordance with IFRS 14 disclose the net movement in regulatory deferral account balances that is included within the amounts that are required to be disclosed by IFRS 12.12(e)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
506	IFRS 14.B27	In addition to the information specified in IFRS 12.12, 21, B10, B12-B13 and B16, does the entity that recognises regulatory deferral account balances in accordance with IFRS 14 also disclose:			
		a. The total regulatory deferral account debit balance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The total regulatory deferral account credit balance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The net movements in the balances above, split between amounts recognised in profit or loss and amounts recognised in other comprehensive income, for each entity for which the IFRS 12 disclosures are required	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
507	IFRS 14.B28	In addition to the information required by IFRS 12.19 (listed in the section <i>Disclosure of Interests in Other Entities</i>), does the entity that elects to apply IFRS 14 disclose the portion of that gain or loss that is attributable to derecognising regulatory deferral account balances in the former subsidiary at the date when control is lost	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
508	IFRS 14.36	When an entity concludes that a regulatory deferral account balance is no longer fully recoverable or reversible, does the entity disclose			
		a. That fact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The reason why it is not recoverable or reversible and the amount by which the regulatory deferral account balance has been reduced	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Financial statements of retirement benefit plans

IAS 26.1

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

509	IAS 26.34-35	Defined contribution plans Do the financial statements of the retirement benefit plan contain the following information:			
		a. A statement of net assets available for benefits disclosing:			
		▶ Assets at the end of the period suitably classified	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The basis of valuation of assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Details of any single investment exceeding either 5% of the net assets available for benefits or 5% of any class or type of security	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Details of any investment in the employer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Liabilities other than the actuarial present value of promised retirement benefits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. A statement of changes in net assets available for benefits showing the following:			
		▶ Employer contributions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Employee contributions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Investment income such as interest and dividends	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Other income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Benefits paid or payable (analysed, for example, as retirement, death and disability benefits and lump sum payments)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Administrative expenses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Other expenses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Taxes on income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		▶ Profits and losses on disposal of investments and changes in value of investments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Transfers from and to other plans	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. A description of the funding policy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. A summary of significant accounting policies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. A description of the plan and the effect of any changes in the plan during the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
510	IAS 26.36	Does the entity disclose in the report of a retirement benefit plan either as part of the financial statements or in a separate report, a description of the plan, which may contain the following:			
		a. The names of the employers and the employee groups covered	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The number of participants receiving benefits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The number of other participants, classified as appropriate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The type of plan - defined contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. A note as to whether participants contribute to the plan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		f. A description of the retirement benefits promised to participants	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		g. A description of any plan termination terms	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		h. Changes in items (a)-(g) during the period covered by the report	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
511	IAS 26.32	If plan investments are held for which an estimate of fair value is not possible, does the entity disclose the reason it does not use fair value	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
512	IAS 26.16	Do the financial statements of a defined contribution plan contain:			
		a. The significant activities for the period and the effect of any changes relating to the plan, and its membership and terms and conditions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Statements reporting on the transactions and investment performance for the period and the financial position of the plan at the end of the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. A description of the investment policies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Defined benefit plans			
	IAS 26.28	For defined benefit plans, information is presented in one of the following formats, which reflect different practices in the disclosure and presentation of actuarial information:			
		a. A statement is included in the financial statements of the plan that shows the net assets available for benefits, the actuarial present value of promised retirement benefits, and the resulting excess or deficit. The financial statements of the plan also contain statements of changes in net assets available for benefits and changes in the actuarial present value of promised retirement benefits. The financial statements of the plan may be accompanied by a separate actuary's report supporting the actuarial present value of promised retirement benefits.			
		b. Financial statements of the plan include a statement of net assets available for benefits and a statement of changes in net assets available for benefits. An entity discloses the actuarial present value of promised retirement benefits. The financial statements of the plan may be accompanied by a report from an actuary supporting the actuarial present value of promised retirement benefits.			
		And			
		c. Financial statements of the plan include a statement of net assets available for benefits and a statement of changes in net assets available for benefits with the actuarial present value of promised retirement benefits contained in a separate actuarial report.			
513	IAS 26.34-35	Do the financial statements of the retirement benefit plan contain the following information:			
		a. A statement of net assets available for benefits disclosing:			
		▶ Assets at the end of the period suitably classified	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		▶ The basis of valuation of assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Details of any single investment exceeding either 5% of the net assets available for benefits or 5% of any class or type of security	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Details of any investment in the employer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Liabilities other than the actuarial present value of promised retirement benefits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. A statement of changes in net assets available for benefits showing the following:			
		▶ Employer contributions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Employee contributions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Investment income such as interest and dividends	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Other income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Benefits paid or payable (analysed, for example, as retirement, death and disability benefits and lump sum payments)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Administrative expenses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Other expenses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Taxes on income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Profits and losses on disposal of investments and changes in value of investments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Transfers from and to other plans	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. A description of the funding policy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. A summary of significant accounting policies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. A description of the significant actuarial assumptions made to calculate the actuarial present value of promised retirement benefits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		f. A description of the method used to calculate the actuarial present value of promised retirement benefits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		g. The actuarial present value of promised retirement benefits (which may distinguish between vested benefits and non-vested benefits) based on the benefits promised under the terms of the plan, on service rendered to date, and which uses either current salary levels or projected salary levels	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		h. A description of the plan and the effect of any changes in the plan during the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
514	IAS 26.36	Does the entity disclose in the report of a retirement benefit plan either as part of the financial statements or in a separate report, a description of the plan, which may contain the following:			
		a. The names of the employers and the employee groups covered	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The number of participants receiving benefits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The number of other participants, classified as appropriate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The type of plan – defined benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. A note as to whether participants contribute to the plan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		f. A description of the retirement benefits promised to participants	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		g. A description of any plan termination terms	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		h. Changes in items (a) – (g) during the period covered by the report	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
515	IAS 26.17	If an actuarial valuation is not prepared at the date of the financial statements of the plan, does the entity disclose the date of the valuation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
516	IAS 26.18	Does the entity disclose the effects of any change in actuarial assumptions that had a significant effect on the actuarial present value of promised retirement benefits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
517	IAS 26.18	Does the entity disclose the basis used – using either current salary levels or projected salary levels – to calculate the actuarial present value of promised retirement benefits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
518	IAS 26.32	If plan investments are held for which an estimate of fair value is not possible, does the entity disclose the reason why fair value is not used	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

519	IAS 26.17	Do the financial statements of a defined benefit plan contain:			
		a. A statement that shows:			
		▶ The net assets available for benefits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The actuarial present value of promised retirement benefits, distinguishing between vested benefits and non-vested benefits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The resulting excess or deficit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Or			
		b. A statement of net assets available for benefits including either:			
		▶ A note disclosing the actuarial present value of promised retirement benefits, distinguishing between vested benefits and non-vested benefits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Or			
		▶ A reference to this information in an accompanying actuarial report	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
520	IAS 26.19	Do the financial statements explain the relationship between the actuarial present value of promised retirement benefits and the net assets available for benefits, and the policy for the funding of promised benefits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
521	IAS 26.22	Do the financial statements of a defined benefit plan contain:			
		a. The significant activities for the period and the effect of any changes relating to the plan, and its membership and terms and conditions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Statements reporting on the transactions and investment performance for the period and the financial position of the plan at the end of the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. Actuarial information either as part of the statements or by way of a separate report	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. A description of the investment policies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Condensed interim reporting

IAS 34.1	IAS 34 does not mandate whether, how frequently, or how soon after the end of an interim period, an entity publishes interim financial reports. However, IAS 34 applies if the entity publishes an interim financial report in accordance with IFRS.
IAS 34.9	If the entity publishes a complete set of financial statements in its interim financial report, the form and content of those statements conform to the requirements of IAS 1 for a complete set of financial statements. Other IFRS specify required disclosures in financial statements. In that context, "financial statements" means complete sets of financial statements of the type normally included in an annual financial report and sometimes included in other reports. The disclosures required by those other IFRS are not required if the entity's interim financial report includes only condensed financial statements and selected explanatory notes rather than a complete set of financial statements. Therefore, this section of the checklist contains only those interim disclosures that are specifically required by IFRS for condensed financial statements. Consistent with IAS 34.6, any disclosures that would duplicate the disclosure contained in the most recent annual financial statements, such as details of accounts that have not changed significantly in amount since the end of the most recently completed fiscal year, may be omitted. However, consistent with the principles of the <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.			
	IAS 34.19	The entity does not describe an interim financial report as complying with IFRS unless it complies with all of the requirements of each IFRS.			
	IAS 34.43	IAS 34.43 and IAS 34.44 provide guidance for reporting a change in accounting policy in interim financial reports.			
		Components of condensed interim financial statements			
522	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"/>
523	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:			
		▶ A condensed single statement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Or			
		▶ A condensed separate statement of profit or loss and a condensed statement presenting comprehensive income	<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.			
		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"/>
524	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"/>
525	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.			
		Periods to be included			
526	IAS 34.20	Does the entity include in interim financial reports (condensed or complete) the following statements:			
		a. A statement of financial position:			
		▶ As of the end of the current interim period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ As of the end of the immediately preceding financial year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. A statement of profit or loss and other comprehensive income. As permitted by IAS 1, an interim report may present profit or loss and other comprehensive income in separate statements:			
		▶ For the current interim period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ For the same current interim period of the immediately preceding financial year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Cumulatively for the current financial year to date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ For the same year to date current interim period of the immediately preceding financial year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. A statement showing changes in equity:			
		▶ Cumulatively for the current financial year to date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ For the comparable year-to-date period of the immediately preceding financial year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. A statement of cash flows:			
		▶ Cumulatively for the current financial year to date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		► For the comparable year-to-date period of the immediately preceding financial year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
527	IAS 34.21	<i>If the entity's business is highly seasonal, the entity is encouraged to disclose:</i>			
		a. Financial information for the 12 months ending on the interim reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Comparative information for the prior 12-month period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
528	IAS 34.15B	Does the entity also disclose any significant events or transactions of the current interim reporting period or financial year-to-date reporting period such as (Please note that the list below is not exhaustive):			
		a. The write-down of inventories to net realisable value and the reversal of such a write-down	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Recognition of a loss from the impairment of financial assets, property, plant, and equipment, intangible assets, or other assets, and the reversal of such an impairment loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The reversal of any provisions for the costs of restructuring	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. Acquisitions and disposals of items of property, plant, and equipment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. Commitments for the purchase of property, plant, and equipment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		f. Litigation settlements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		g. Corrections of prior period errors	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		h. Changes in the business or economic circumstances that affect the fair value of the entity's financial assets and financial liabilities, whether those assets or liabilities are recognised at fair value or amortised cost	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		i. Any loan default or breach of a loan agreement that has not been remedied on or before the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		j. Related party transactions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		k. Transfers between levels of the fair value hierarchy used in measuring the fair value of financial instruments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		l. Changes in the classification of financial assets as a result of a change in the purpose or use of those assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		m. Changes in contingent liabilities or contingent assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		n. Recognition of a loss from the impairment of assets arising from contracts with customers if the entity adopts IFRS 15 early	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IAS 34.15	An entity must include in its interim financial report, an explanation of events and transactions that are significant to an understanding of the changes in financial position and performance of the entity since the end of the last annual reporting period. Information disclosed in relation to those events and transactions must update the relevant information presented in the most recent annual financial report.			
529		Does the entity disclose its accounting policy for impairment losses in relation to goodwill recognised in an interim period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Explanatory notes			
530	IAS 34.16A	Does the entity disclose the following information in the notes to its interim financial statements or elsewhere in the interim financial report (the information is normally reported on a financial year-to-date basis):			
	IAS 34.16A	The following disclosures shall be given either in the interim financial statements or incorporated by cross-reference from the interim financial statements to some other statement (such as management commentary or risk report) that is available to users of the financial statements on the same terms as the interim financial statements and at the same time. If users of the financial statements do not have access to the information incorporated by cross-reference on the same terms and at the same time, the interim financial report is incomplete.			

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|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|
| a. The same accounting policies and methods of computation as were followed in the most recent annual financial statements or, if those policies or methods have been changed, the nature and effect of the change | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. The seasonality or cyclicity of interim operations | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. The nature and amount of items affecting assets, liabilities, equity, net income, or cash flows that are unusual because of their nature, size, or incidence | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| d. The nature and amount of changes in estimates of amounts reported in prior interim periods of the current financial year, or changes in estimates of amounts reported in prior financial years | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| e. The issues, repurchases, and repayments of debt and equity securities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| f. The dividends paid (aggregate or per share) separately for ordinary shares and other shares | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| g. The following segment information: | | | |
| ▶ 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 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 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 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ A measure of segment profit or loss | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 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 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 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 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 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 | <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 during the interim period, including business combinations, obtaining or losing control of subsidiaries and long-term investments, restructurings and discontinued operations. In the case of business combinations, the entity discloses the information required by IFRS 3 | <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 (if the entity adopts IFRS 9 early, please refer to items set out in 'New pronouncements: IFRS 9' section, not to 'IFRS 7 disclosures' below) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| k. For entities becoming, or ceasing to be, investment entities, as defined in IFRS 10, the disclosures in IFRS 12.9B. Please refer below for detailed disclosure requirements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| l. The disaggregation of revenue from contracts with customers required by IFRS 15.114-115 if the entity adopts IFRS 15 early | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

IFRS 13 Disclosures

Please note that the 'IFRS 13 Disclosures' section applies only to financial instruments.

Disclosure objectives

531	<i>IFRS 13.91</i>	<p>Does the entity disclose information that helps users of its financial statements assess both of the following:</p> <p>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</p> <p>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</p>	<p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p>
	<i>IFRS 13.92</i>	<p>To meet the objectives in IFRS 13.91, an entity is required to consider all of the following:</p> <ul style="list-style-type: none"> ▶ The level of detail necessary to satisfy the disclosure requirements ▶ How much emphasis to place on each of the various requirements ▶ How much aggregation or disaggregation to undertake ▶ Whether users of financial statements need additional information to evaluate the quantitative information disclosed 	
532	<i>IFRS 13.92</i>	<p>If the disclosures provided in accordance with IFRS 13 and other IFRSs are insufficient to meet the objectives in IFRS 13.91, does the entity disclose additional information in order to meet those objectives</p>	<p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p>
	<i>IFRS 13.93</i>	<p>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).</p> <p>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).</p> <p>(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:</p>	
	<i>IFRS 13.App.A</i>	<p>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</p> <p>Level 2 inputs: inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly</p> <p>Level 3 inputs: unobservable inputs for the asset or liability</p>	
	<i>IFRS 13.73</i> <i>IFRS 13.75</i>	<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</p>	

fair value (such as fair value less costs to sell), this determination does not consider the costs to sell.

When measured based on quoted prices in an active market (that are unadjusted) for identical assets or liabilities, fair value measurement is categorised within Level 1.

When measured using valuation techniques for which the lowest level input that is significant to the fair value measurement is market directly or indirectly observable, the fair value measurement as a whole is categorised within Level 2.

When measured using valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable, the fair value measurement as a whole is categorised within Level 3.

Accounting policies

533 IFRS 13.95 Does the entity disclose its policy for determining when transfers between levels of the fair value hierarchy are deemed to have occurred

IFRS 13.93(c)

IFRS 13.93(e)(iv) 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:

- a. The date of the event or change in circumstances that caused the transfer
- b. The beginning of the reporting period
- c. The end of the reporting period

534 IFRS 13.96 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

IFRS 13.48

IFRS 13.48-52 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 IAS 39 or IFRS 9, regardless of whether they meet the definitions of financial assets or financial liabilities in IAS 32.

Class of assets and liabilities

535 IFRS 13.94 Does the entity classify assets and liabilities under the scope of IFRS 13 based on both:

- a. The nature, characteristics and risks of the asset or liability
- b. The level of the fair value hierarchy within which the fair value measurement is categorised

IFRS 13.94 The number of classes of assets and liabilities may need to be greater for fair value measurements categorised within Level 3 because those measurements have a greater degree of uncertainty and subjectivity. Determining the appropriate classes of assets and liabilities requires judgement and often may require more disaggregation than the line items presented in the statement of financial position. Note: If another IFRS specifies the class for an asset or liability, an entity may use that class when providing the

		disclosures required by IFRS 13, provided that class meets the IFRS 13's requirements for determining classes.			
536	IFRS 13.94	Does the entity provide sufficient information to permit reconciliation between the classes of assets and liabilities and the line items presented in the statement of financial position	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Fair value disclosures			
537	IFRS 13.99	Does the entity present the quantitative disclosures required by IFRS 13 in tabular format, unless another format is more appropriate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
538	IFRS 13.98	For a liability measured at fair value and issued with an inseparable third-party credit enhancement, does the entity disclose the existence of that credit enhancement and whether it is reflected in the fair value measurement of the liability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Recurring fair value measurements of assets and liabilities			
	IFRS 13.93 (a)	Recurring fair value measurements of assets or liabilities are those that other IFRSs require or permit in the statement of financial position at the end of each reporting period. Non-recurring fair value measurements of assets or liabilities are those that other IFRS 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).			
539	IFRS 13.93	For each class of assets and liabilities that are measured at fair value on a recurring basis in the statement of financial position after initial recognition, does the entity disclose:			
		a. The fair value measurement at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The level of the fair value hierarchy within which the fair value measurements are categorised in their entirety (Level 1, 2 or 3)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. For assets and liabilities held at the end of the reporting period, the amount of any transfers between Level 1 and Level 2, separately disclosing transfers into each level from transfers out of each level, and the reasons for those transfers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. For fair value measurements categorised within Level 2 and Level 3 of the hierarchy:			
		▶ A description of the valuation technique(s) and the inputs used in the measurement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ If there has been a change in valuation technique, that change and the reason(s) for making it	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ For fair value measurements categorised within Level 3 of the fair value hierarchy, quantitative information about the significant unobservable inputs used in the fair value measurement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 13.93(d)	An entity is not required to create quantitative information to comply with this disclosure requirement if significant unobservable inputs are not developed by the entity when measuring fair value (e.g., when an entity uses prices from prior transactions or third-party pricing information without adjustment). However, an entity cannot ignore quantitative unobservable inputs that are significant to the fair value measurement and are reasonably available to the entity.			
		e. For fair value measurements categorised within Level 3 of the fair value hierarchy, a reconciliation from the opening balances to the closing balances disclosing, separately, changes during the period attributable to the following:			
		▶ Total gains and losses recognised during the period in profit or loss, and the line item(s) in profit or loss in which those gains or losses are recognised	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Total gains and losses recognised during the period in other comprehensive income, and the line item(s) in	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	other comprehensive income in which those gains or losses are recognised			
	▶ Purchases, sales, issues and settlements (each disclosed separately)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶ The amounts of any transfers into and out of Level 3 of the fair value hierarchy, separately disclosing transfers into Level 3 from transfers out of Level 3, and the reasons for those transfers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	f. For total gains and losses recognised during the period in profit or loss in accordance with IFRS 13.93(e)(i) (see e. above), the amount that is attributable to the change in unrealised gains or losses relating to those assets and liabilities held at the end of the period, and the line item(s) in profit or loss in which those unrealised gains or losses are recognised	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	g. For fair value measurements categorised within Level 3 of the fair value hierarchy, a description of the valuation processes used by the entity (including for example, how an entity decides its valuation policies and procedures and analyses changes in fair value measurements from period to period)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	h. For fair value measurements categorised within Level 3 of the fair value hierarchy:			
	▶ A narrative description of the sensitivity if a change in an unobservable input (including, at a minimum, those unobservable inputs disclosed in accordance with IFRS 13.93(d), see d. above) to a different amount might result in a significantly higher or lower fair value measurement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶ 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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶ For financial assets and financial liabilities, if changing one or more of the unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, that fact, the effect of those changes and how the effect of a change was calculated	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 13.93(h)	For the sensitivity analysis for financial assets and financial liabilities, significance is judged with respect to profit or loss, and total assets or total liabilities, or, when changes in fair value are recognised in other comprehensive income, total equity.			
	Non-recurring fair value measurements of assets and liabilities			
IFRS 13.93(a)	Non-recurring fair value measurements of assets or liabilities are those that other IFRSs require or permit in the statement of financial position in particular circumstances (e.g., when an entity measures an asset held for sale at fair value less costs to sell in accordance with IFRS 5 because the asset's fair value less costs to sell is lower than its carrying amount).			
540	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"/>

		<ul style="list-style-type: none"> ▶ If there has been a change in valuation technique, that change and the reason(s) for making it ▶ For fair value measurements categorised within Level 3 of the fair value hierarchy, quantitative information about the significant unobservable inputs used in the fair value measurement 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<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"/>
		IFRS 7 disclosures			
IFRS 7.29		The entity is not required to disclose fair value:			
IFRS 4.App.A		<ul style="list-style-type: none"> a. If the carrying amount is a reasonable approximation of fair value, for example, for financial instruments such as short-term trade receivables and payables b. For an investment in equity instruments that do not have a quoted price in an active market for an identical instrument (i.e., a Level 1 input), or derivatives linked to such equity instruments, that is measured at cost in accordance with IAS 39 because its fair value cannot otherwise be measured reliably c. For a contract containing a discretionary participation feature, if the fair values of that feature cannot be measured reliably. 			
		d. Lease liabilities if the entity adopts IFRS 16 early			
IFRS 7.29(d)					
541	IFRS 7.25	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"/>
	IFRS 7.29				
542	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"/>
543	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 IAS 39.AG76), then the entity must disclose by class of financial asset or liability:			
	IAS 39.AG76 (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"/>
	IAS 39.AG76A	An entity subsequently measures a financial asset or financial liability and the subsequent recognition of gains and losses consistently with the requirements of IAS 39.			
	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"/>
544	IFRS 7.30	In the cases described in IFRS 7.29(b) and (c), does the entity disclose information to help users of the financial statements make their own judgements about the extent of possible			

differences between the carrying amount of those financial assets or financial liabilities and their fair value, including:

- | | | | |
|---------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|
| a. The fact that the entity does not disclose fair value for these instruments because their fair value cannot be measured reliably | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. A description of the financial instruments, their carrying amount and an explanation of why fair value cannot be measured reliably | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. The market for the instruments | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| d. Whether and how the entity intends to dispose of the financial instruments | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| e. If financial instruments whose fair value previously could not be reliably measured are derecognised: | | | |
| ▶ That fact | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ Their carrying amount at the time of derecognition | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ The amount of gain or loss recognised | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Investment entity disclosures

545 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

546 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"/>

First-time adoption requirements

IFRS 1.IG63 IFRS 1.IG63 provides an example of the level of detail required in the reconciliations from previous GAAP to IFRS.

547 IFRS 1.32 If the entity presents an interim financial report for part of the period covered by its first IFRS financial statements, does the entity:

a. Reconcile, if the entity presented an interim financial report for the comparative interim period of the immediately preceding financial year:			
▶ Its equity under previous GAAP at the end of that comparable interim period to its equity under IFRS at that date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ Its current total comprehensive income (or, if an entity did not report such a total, profit or loss) under previous GAAP for that comparable interim period to its total comprehensive income under IFRS for that period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ Its year-to-date total comprehensive income (or, if an entity did not report such a total, profit or loss) under previous GAAP for that comparable interim period to its total comprehensive income under IFRS for that period	<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:			
▶ Reconciliations of its equity reported under previous GAAP to its equity under IFRS for:			
▶ The date of transition to IFRS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ The end of the latest period presented in the entity's most recent annual financial statements under previous GAAP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ A reconciliation of the total comprehensive income (or, if the entity did not report such a total, profit or loss)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		reported under previous GAAP for the latest period in the entity's most recent annual financial statements to its total comprehensive income under IFRS for the same period			
		▶ If the entity presented a statement of cash flows under its previous GAAP, explanation of the material adjustments to the statement of cash flows	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 1.26	▶ In the reconciliations of equity, any errors made under previous GAAP and any changes in accounting policies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 1.26	▶ In the reconciliation of profit or loss, any errors made under previous GAAP and any changes in accounting policies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. If the entity changes its accounting policies or its use of the exemptions contained in IFRS 1, does the entity 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"/>
548	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"/>

New pronouncements

549		Does the entity disclose items required by recent accounting pronouncements issued subsequent to the cut-off date of this checklist	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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IFRS 9 *Financial Instruments* (2010), disclosures for financial instruments IFRS 9 (2010) and IFRS 7

Items in this section set out the disclosure requirements if an entity adopts IFRS 9 *Financial Instruments* (2010), i.e., for financial assets and financial liabilities. If an entity adopts IFRS 9 *Financial Instruments* (2009), i.e., for financial assets only, refer to the previous version of this disclosure checklist. If the entity does not adopt IFRS 9 *Financial Instruments*, but rather applies IAS 39 *Financial Instruments: Recognition and Measurement*, refer to the Financial instruments section of this checklist.

	IFRS 9.7.1.1	IFRS 9 (2014) was issued in July 2014. An entity shall apply IFRS 9 (2014) for annual periods beginning on or after 1 January 2018. However, for annual periods beginning before 1 January 2018, the entity may elect to apply IFRS 9 (2009), IFRS 9 (2010) or IFRS 9 (2013) instead of applying IFRS 9 (2014) if, and only if, the entity's relevant date of initial application is before 1 February 2015.				
	IFRS 9.7.3.2	If an entity elects to apply IFRS 9 (2010) and has not already applied IFRS 9 (2009), it must apply all of the requirements in IFRS 9 (2010) at the same time (but see IFRS 9.7.1.1A and 7.3.2).				
	IFRS 9.7.2.1	An entity shall apply IFRS 9 (2010) retrospectively, in accordance with IAS 8, except as specified in IFRS 9.7.2.4 - IFRS 9.7.2.15.				
	IFRS 9.7.2.15	If an entity prepares interim financial reports in accordance with IAS 34, the entity need not apply the requirements in IFRS 9 (2010) to interim periods prior to the date of initial application if it is impracticable (as defined in IAS 8).				
New	550	IFRS 9.7.1.1	If the entity adopts IFRS 9 (2010), does the entity disclose that fact and, at the same time, apply the amendments in IFRS 9. Appendix C	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	551	IFRS 9.7.1.1A	If an entity elects to apply only the requirements below, does the entity disclose that fact and provide on an ongoing basis the disclosures set out in IFRS 7.10 - 11 (as amended by IFRS 9, issued in October 2010)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	IFRS 9.7.1.1A	Notwithstanding the requirements in IFRS 9.7.1.1, for annual periods beginning before 1 January 2018, an entity may elect to apply the requirements for the presentation of gains and losses on financial liabilities designated as at fair value through profit or loss in IFRS 9.5.7.1(c), 5.7.7-5.7.9, 7.2.13 and B5.7.5-B5.7.20 without applying the other requirements in this standard.				
New	552	IFRS 9.7.2.3	If the entity does not adopt IFRS 9 (2010) from the beginning of a reporting period, does the entity disclose this fact and the reasons for using that date of initial application	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			Financial instruments			
			Items in this section set out the disclosure requirements for all financial instruments if the entity adopts IFRS 9 (2010), i.e., for financial assets and financial liabilities. If the entity adopts IFRS 9 <i>Financial Instruments</i> (2009), i.e., for financial assets only, refer to the previous version of this disclosure checklist. If the entity does not adopt IFRS 9 <i>Financial Instruments</i> , but rather applies IAS 39 <i>Financial Instruments: Recognition and Measurement</i> , refer to the Financial instruments section in this checklist.			
	553	IFRS 7.6	If disclosures are required by class of financial instrument, does the entity: a. Group financial instruments into classes that are appropriate to the nature of the information disclosed and that take into account the characteristics of those financial instruments b. Provide sufficient information to permit reconciliation to the relevant items in the statement of financial position	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 7.B1 - B3	IFRS 7.6 requires the entity to group financial instruments into classes that are appropriate to the nature of the information disclosed and that take into account the characteristics of those financial instruments. These classes are determined by the entity and as such, are distinct from the categories of financial instruments specified in IFRS 9 (2010). In determining classes of financial instruments, an entity, at minimum: a. Distinguishes between instruments measured at amortised cost from those measured at fair value b. Treats as a separate class or classes those financial instruments outside the scope of this IFRS The entity decides how much detail it provides to satisfy the requirements, how much emphasis it places on different aspects of the requirements, and how it aggregates information to display the overall picture without combining information with different characteristics, in the light of its circumstances. It is necessary to balance between excessive detail and obscuring important information as a result of too much aggregation. For example, an entity must not obscure important information by including it among a large amount of insignificant detail. Similarly, an entity must not aggregate information so that it obscures important differences between individual transactions or associated risks.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	554	IFRS 7.7	Does the entity disclose information that enables users of its financial statements to evaluate the significance of financial instruments to its financial position and performance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	555	IFRS 7.8 IFRS 9.4.1 IFRS 9.4.2	Does the entity disclose, either in the statement of financial position or in the notes, the carrying amounts of each of the following: a. Financial assets measured at fair value through profit or loss, showing separately: ▶ Those designated as such upon initial recognition ▶ Those mandatorily measured at fair value b. Financial liabilities at fair value through profit or loss, showing separately: ▶ Those designated as such upon initial recognition	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- ▶ Those that meet the definition of held for trading in IFRS 9 (2010)
- c. Financial assets measured at amortised cost
- d. Financial liabilities measured at amortised cost
- e. Financial assets measured at fair value through other comprehensive income

Financial assets or financial liabilities at fair value through profit or loss

New 556 IFRS 7.9

If the entity has designated a financial asset (or group of financial assets) as measured at fair value that would otherwise be measured at amortised cost, does it disclose:

- a. The maximum exposure to credit risk of the financial asset (or group of financial assets) at the end of the reporting period
- b. The amount by which any related credit derivatives or similar instruments mitigate that maximum exposure to credit risk
- c. The amount of change, during the period and cumulatively, in the fair value of the financial asset (or group of financial assets) that is attributable to changes in the credit risk of the financial asset determined either:
 - ▶ As the change in its fair value that is not attributable to changes in market conditions that give rise to market risk
 - Or
 - ▶ Using an alternative method that the entity believes more faithfully represents the change in its fair value that is attributable to changes in credit risk of the asset

IFRS 7.9

Changes in market conditions that give rise to market risk include changes in an interest rate, commodity price, foreign exchange rate or index of prices or rates.

- d. The amount of the change in the fair value of any related credit derivatives or similar instruments that occurred during the reporting period and cumulatively since the financial asset was designated

New 557 IFRS 7.10
IFRS 9.4.2.2
IFRS 9.5.7.7

If the entity (a) has designated a financial liability as at fair value through profit or loss in accordance with IFRS 9.4.2.2 and (b) is required to present the effects of changes in that liability's credit risk in other comprehensive income (see IFRS 9.5.7.7) does it disclose:

IFRS 9. B5.7.13
-B5.7.20

- a. The amount of change, cumulatively, in the fair value of the financial liability that is attributable to changes in the credit risk of that liability
- b. The difference between the financial liability's carrying amount and the amount the entity would be contractually required to pay at maturity to the holder of the obligation
- c. Any transfers of the cumulative gain or loss within equity during the reporting period including the reason for such transfers
- d. If a liability is derecognised during the reporting period, the amount (if any) presented in other comprehensive income that was realised at derecognition

IFRS 9.5.7.7
IFRS 9. B5.7.13
-B5.7.20
IFRS 9. B5.7.5 -
7, 10-12

An entity presents a gain or loss on a financial liability designated at fair value through profit or loss, as follows:

- a. The change in the fair value of the financial liability that is attributable to changes in the credit risk of that liability is presented in other comprehensive income
- b. The remaining amount of change in the fair value of the liability is presented in profit or loss unless the treatment of the effects of changes in the liability's credit risk described in (a) would create or enlarge an accounting mismatch in profit or loss.

IFRS 9.5.7.8

If these requirements would create or enlarge an accounting mismatch in profit or loss, an entity presents all gains and losses on that liability (including the effects of changes in the credit risk of that liability) in profit or loss.

New	558	IFRS 7.10A IFRS 9.4.2.2 IFRS 9.5.7.7 IFRS 9.5.7.8 IFRS 9. B5.7.13 -B5.7.20	If the entity (a) has designated a financial liability as at fair value through profit or loss in accordance with IFRS 9.4.2.2 and (b) is required to present all changes in the fair value of that liability (including the effects of changes in the credit risk of the liability) in profit or loss (see IFRS 9.5.7.7-8) does it disclose:			
			a. The amount of change, during the reporting period and cumulatively, in the fair value of the financial liability that is attributable to changes in the credit risk of that liability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. The difference between the financial liability's carrying amount and the amount the entity would be contractually required to pay at maturity to the holder of the obligation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
559	IFRS 7.11 IFRS 9.5.7.7 (a)		Does the entity disclose:			
			a. A detailed description of the methods used to comply with the requirements in IFRS 7.9(c), 10(a) and 10A(a) and IFRS 9.5.7.7(a) including an explanation of why the method is appropriate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. If the entity believes that the disclosure it has given, either in the statement of financial position or in the notes, to comply with the requirements in items IFRS 7.9(c), 10(a) and 10A(a) or IFRS 9.5.7.7(a) does not faithfully represent the change in the fair value of the financial asset or financial liability attributable to changes in its credit risk:			
			▶ The reasons for reaching this conclusion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			▶ The factors the entity believes are relevant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 9. B5.7.7 IFRS 9. B5.7.8	c. A detailed description of the methodology or methodologies used to determine whether presenting the effects of changes in a liability's credit risk in other comprehensive income would create or enlarge an accounting mismatch in profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 9. B5.7.6	d. If the entity is required to present the effects of changes in a liability's credit risk in profit or loss (to comply with c. above), the disclosure must include a detailed description of the economic relationship described in IFRS 9. B5.7.6	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			Financial assets measured at fair value through other comprehensive income			
New	560	IFRS 7.11A IFRS 9.5.7.5	If an entity designated investments in equity instruments to be measured at fair value through other comprehensive income, does it disclose:			
			a. Which investments in equity instruments have been designated to be measured at fair value through other comprehensive income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. The reasons for using this presentation alternative	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. The fair value of each such investment at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			d. Dividends recognised during the period, showing separately:			
			▶ Those related to investments derecognised during the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			▶ Those related to investments held at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			e. Any transfers of the cumulative gain or loss within equity during the reporting period and the reason for such transfers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	561	IFRS 7.11B	If an entity derecognises investments in equity instruments measured at fair value through other comprehensive income during the reporting period, does it disclose:			
			a. The reasons for disposing of the investments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. The fair value of the investments at the date of derecognition	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. The cumulative gain or loss on disposal	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			Reclassification			
New	562	IFRS 7.12B IFRS 9.4.4.1	If the entity, in the current or previous reporting periods, has reclassified any financial assets in accordance with paragraph			

		4.4.1 of IFRS 9 (2010), for each such event, does the entity disclose:			
		a. The date of reclassification	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. A detailed explanation of the change in business model and a qualitative description of its effect on the entity's financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The amount reclassified into and out of each category	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IAS 1.82(ca)	d. For any financial assets reclassified so they are measured at fair value, any gain or loss arising from a difference between the previous carrying amount and its fair value at the reclassification date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	563 IFRS 7.12C IFRS 9.4.4.1	For each reporting period following reclassification until derecognition for assets reclassified so that they are measured at amortised cost in accordance with IFRS 9.4.4.1, does the entity disclose:			
		a. The effective interest rate determined on the date of reclassification	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The interest income or expense recognised	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	564 IFRS 7.12D	If the entity has reclassified financial assets so that they are measured at amortised cost since its last annual reporting date, does it disclose:			
		a. The fair value of the financial assets at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The fair value gain or loss that would have been recognised in profit or loss during the reporting period if the financial assets had not been reclassified	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	565 IFRS 7.44U	If an entity treated the fair value of a financial asset or financial liability as its amortised cost at the date of initial application of IFRS 9 (2010), does the entity disclose for each reporting period following reclassification until derecognition:			
		▶ The effective interest rate determined on the date of reclassification	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The interest income or expense recognised	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Transfers of financial assets			
New	566 IFRS 7.42A	Does the entity present the disclosures required by IFRS 7.42B-42H in a single note in its financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	567 IFRS 7.42B	Does the entity disclose information that enables users of its financial statements:			
		a. To understand the relationship between transferred financial assets that are not derecognised in their entirety and the associated liabilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. To evaluate the nature of, and risks associated with, the entity's continuing involvement in derecognised financial assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 7.42A	The disclosures required by IFRS 7.42B-42H relating to transferred financial assets supplement the other disclosure requirements of IFRS 7. The entity provides these disclosures for all transferred financial assets that are not derecognised and for any continuing involvement in a transferred asset, existing at the reporting date, irrespective of when the related transfer transaction occurred. For these disclosures, an entity transfers all or part of a financial asset (the transferred financial asset), if it either: a. Transfers the contractual rights to receive the cash flows of that financial asset Or b. Retains the contractual rights to receive the cash flows of that financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients in an arrangement (commonly referred to as a 'pass-through arrangement') Note: the meaning of 'transfer' in IFRS 7 differs from that in IFRS 9 with respect to 'pass-through arrangements'. In particular, for pass-through arrangements to qualify as transfers under IFRS 9, all three conditions in IFRS 9.3.2.5			

(commonly referred to as the 'pass through conditions') need to be met. In contrast, pass-through conditions need not be met for pass-through arrangements to be within the scope of IFRS 7. Accordingly, an arrangement whereby a reporting entity (including any consolidated structured entity) issues notes payable to investors that are contractually referenced to specified assets, and are non-recourse to the group, falls within the scope of these disclosure requirements, irrespective of whether such an arrangement meets all the IFRS 9 'pass-through' conditions.

Transferred financial assets that are not derecognised in their entirety

New 568 IFRS 7.42D

To meet the objectives in IFRS 7.42B(a) above, does the entity disclose for each class of transferred financial assets that are not derecognised in their entirety:

IFRS 7.B32

Those disclosures are required at each reporting date at which the entity continues to recognise the transferred financial asset, regardless of when the transfer occurred.

- a. The nature of the transferred assets
- b. The nature of the risks and rewards of ownership to which the entity remains exposed
- c. A description of the nature of the relationship between the transferred assets and the associated liabilities, including any restrictions arising from the transfer on the entity's use of the transferred assets
- d. When the counterparty (counterparties) to the associated liabilities has (have) recourse only to the transferred assets, a schedule that sets out
 - ▶ The fair value of the transferred assets
 - ▶ The fair value of the associated liabilities
 - ▶ The net position
- e. When the entity continues to recognise all of the transferred assets, the carrying amounts of the transferred assets and the associated liabilities
- IFRS 9.3.2.6(c) (ii) f. When the entity continues to recognise the assets to the extent of its continuing involvement:
 - IFRS 9.3.2.16 ▶ The total carrying amount of the original assets before the transfer
 - ▶ The carrying amount of the assets that the entity continues to recognise
 - ▶ The carrying amount of the associated liabilities

Transferred financial assets that are derecognised in their entirety

IFRS 7.42C

For the disclosure requirements under IFRS 7.42E-42H, an entity has continuing involvement in a transferred financial asset if, as part of the transfer, the entity retains any of the contractual rights or obligations inherent in the transferred financial asset or obtains any new contractual rights or obligations relating to the transferred financial asset. However, the following do not constitute continuing involvement:

- a. Normal representations and warranties relating to fraudulent transfer and concepts of reasonableness, good faith and fair dealings that could invalidate a transfer as a result of legal action
- b. Forward, option and other contracts to reacquire the transferred financial asset for which the contract price (or exercise price) is the fair value of the transferred financial asset
- c. An arrangement whereby an entity retains the contractual rights to receive the cash flows of a financial asset, but assumes a contractual obligation to pay the cash flows to one or more entities and the conditions in IFRS 9.3.2.5(a)-(c) are met

IFRS 7.B29
IFRS 7.B30

The assessment of continuing involvement in a transferred financial asset for the purpose of the disclosure requirements

	IFRS 7.B30A IFRS 7.B31 IFRS 7.B33	for IFRS 7.42E-42H is made at the level of the reporting entity. IFRS 7.42E-42H requires qualitative and quantitative disclosures for each type of continuing involvement in derecognised financial assets. An entity aggregates its continuing involvement into types that are representative of the entity's exposure to risks. For example, by type of financial instrument (e.g., guarantees or call options) or by type of transfer (e.g., factoring of receivables, securitisations and secured lending).			
New 569	IFRS 7.42E IFRS 9.3.2.6 (a) IFRS 9.3.2.6(c) (i)	To meet the objectives in IFRS 7.42B(b), when the entity derecognises transferred financial assets in their entirety, but has continuing involvement in them, does the entity disclose for each type of continuing involvement at the reporting date: a. The carrying amount of the assets and liabilities that are recognised in the entity's statement of financial position and represent the entity's continuing involvement in the derecognised financial assets, and the line items in which those assets and liabilities are recognised b. The fair value of the assets and liabilities that represent the entity's continuing involvement in the derecognised financial assets c. The amount that best represents the entity's maximum exposure to loss from its continuing involvement in the derecognised financial assets, and how the maximum exposure to loss is determined d. The undiscounted cash outflows that would or may be required to repurchase the derecognised financial assets or other amounts payable to the transferee for the transferred assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Examples of cash outflows to repurchase the derecognised financial assets include the strike price in an option agreement or the repurchase price in a repurchase agreement. If the cash outflow is variable, then the amounts disclosed are based on the conditions that exist at each reporting date.			
	IFRS 7.B34	e. A maturity analysis of the undiscounted cash outflows that would or may be required to repurchase the derecognised financial assets or other amounts payable to the transferee in respect of the transferred assets, showing the remaining contractual maturities of the entity's continuing involvement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 7.B34	The maturity analysis should distinguish cash flows that are required to be paid (e.g., forward contracts), cash flows that the entity may be required to pay (e.g., written put options) and cash flows that the entity might choose to pay (e.g., purchased call options).			
	IFRS 7.B35	An entity uses its judgement to determine an appropriate number of time bands in preparing the maturity analysis.			
	IFRS 7.B36	If there is a range of possible maturities, the cash flows are included on the basis of the earliest date on which the entity can be required or is permitted to pay.			
	IFRS 7.B37	f. Qualitative information that explains and supports the quantitative disclosures in (a)-(e), that includes a description of: ▶ The derecognised financial assets and the nature and purpose of the continuing involvement retained after transferring those assets ▶ The risks to which an entity is exposed, including: ▶ A description of how the entity manages the risk inherent in its continuing involvement in the derecognised financial assets ▶ Whether the entity is required to bear losses before other parties, and the ranking and amounts of losses borne by parties whose interests rank lower than the entity's interest in the asset (i.e., its continuing involvement in the asset)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

			<ul style="list-style-type: none"> ▶ A description of any triggers associated with obligations to provide financial support or to repurchase a transferred financial asset 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 7.42F		An entity may aggregate the information required by IFRS 7.42E above for a particular asset if the entity has more than one type of continuing involvement in that derecognised financial asset, and report it under one type of continuing involvement.			
New	570	IFRS 7.42G	Does the entity disclose, for each reporting period for which a statement of comprehensive income is presented, for each type of continuing involvement:			
		IFRS 7.B38	<p>a. The gain or loss recognised at the date of transfer of the assets, including:</p> <ul style="list-style-type: none"> ▶ Whether that gain or loss on derecognition arose because the fair values of the components of the previously recognised asset (i.e., the interest in the asset derecognised and the interest retained by the entity) were different from the fair value of the previously recognised asset as a whole ▶ If that gain or loss on derecognition arose because the fair values of the components of the previously recognised asset were different from the fair value of the previously recognised asset as a whole, whether the fair value measurements included significant inputs that were not based on observable market data <p>b. Income and expenses recognised, both in the reporting period and cumulatively, from the entity's continuing involvement (for example, fair value changes in derivative instruments)</p> <p>c. If the total amount of proceeds from transfer activity (that qualifies for derecognition) in a reporting period is not evenly distributed throughout the reporting period (for example, if a substantial proportion of the total amount of transfer activity takes place in the closing days of a reporting period):</p> <ul style="list-style-type: none"> ▶ When the greatest transfer activity took place within that reporting period (for example, the last five days before the end of the reporting period) ▶ The amount recognised (for example, related gains or losses) from transfer activity in that part of the reporting period ▶ The total amount of proceeds from transfer activity in that part of the reporting period 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			Supplementary information			
New	571	IFRS 7.42H IFRS 7.B39	Does the entity disclose any additional information that it considers necessary to meet the disclosure objectives in IFRS 7.42B above	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			Collateral			
New	572	IFRS 7.14 IFRS 9.3.2.23 (a)	Does the entity disclose:			
			a. The carrying amount of financial assets pledged as collateral for liabilities or contingent liabilities, including amounts reclassified in accordance with IFRS 9.3.2.23(a)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. The terms and conditions relating to the pledge	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 9.3.2.23 (a)	<p>If a transferor provides non-cash collateral (such as debt or equity instruments) to the transferee, the accounting for the collateral by the transferor and the transferee depends on whether the transferee has the right to sell or repledge the collateral and on whether the transferor has defaulted. If the transferee has the right by contract or custom to sell or repledge the collateral, then the transferor reclassifies that asset in its statement of financial position (for example, as a loaned asset, pledged equity instrument or repurchase receivable) separately from other assets.</p> <p>Some transactions involving the provision of non-cash financial collateral may be considered transfers that fall within the scope of IFRS 7.42D (e.g. non cash collateral transferred in a repo). This would normally be the case when (a) the transferee's rights to control the asset are not conditional on the transferor's default. This is often evidenced by the transfer of legal ownership and/or the transferee's ability to re-sell or re-pledge the financial asset; or (b) when the</p>			

arrangement is considered a 'pass-through' arrangement. Collateral pledged or received subject to a netting arrangement would also fall within the scope of the offsetting disclosures irrespective of whether or not the collateral met the offsetting criteria.

New	573	<i>IFRS 7.15</i>	<p>If the entity holds collateral (of financial or non-financial assets) and may sell or repledge the collateral in the absence of default by the owner of the collateral, does the entity disclose:</p> <p>a. The fair value of the collateral held</p> <p>b. The fair value of any such collateral sold or repledged, and whether the entity has an obligation to return it</p> <p>c. The terms and conditions associated with its use of this collateral</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<p>Allowance account for credit losses</p>			
	574	<i>IFRS 7.16</i>	<p>If financial assets are impaired by credit losses and the entity records the impairment in a separate account (for example, an allowance account or similar account used to record a collective impairment of assets) rather than directly reducing the carrying amount of the asset, does the entity reconcile changes in that account during the period for each class of financial assets</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<p>Compound financial instruments with multiple embedded derivatives</p>			
	575	<i>IFRS 7.17</i>	<p>If the entity issued an instrument that contains both a liability and an equity component and the instrument has multiple embedded derivatives whose values are interdependent (such as a callable convertible debt instrument), does the entity disclose the existence of those features</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<p>Defaults and breaches</p>			
	576	<i>IFRS 7.18</i>	<p>For loans payable recognised at the end of the reporting period, does the entity disclose:</p> <p>a. Details of any defaults during the period of principal, interest, sinking fund, or redemption terms of those loans payable</p> <p>b. The carrying amount of the loans payable in default at the end of the reporting period</p> <p>c. Whether the default was remedied, or the terms of the loans payable were renegotiated, before the financial statements were authorised for issue</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	577	<i>IFRS 7.19</i>	<p>If, during the reporting period, there are breaches of loan agreement terms other than those described in IFRS 7.18, does the entity disclose the same information as required by IFRS 7.18 if those breaches permit the lender to demand accelerated repayment (unless the breaches were remedied, or the terms of the loan were renegotiated, on or before the end of the reporting period)</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<p>Statement of comprehensive income</p>			
			<p>Items of income, expense, gains and losses</p>			
New	578	<i>IFRS 7.20(a)</i>	<p>Does the entity disclose the following items of income, expense, gains or losses, either in the statement of comprehensive income or in the notes:</p> <p>Net gains or net losses on:</p> <p>▶ Financial assets or financial liabilities measured at fair value through profit or loss, showing separately:</p> <p>▶ Those on financial assets or financial liabilities designated as such upon initial recognition</p> <p>▶ Those on financial assets or financial liabilities that are mandatorily measured at fair value in accordance with IFRS 9 (2010) (for example, financial liabilities that meet the definition of held for trading in IFRS 9 (2010))</p> <p>▶ For financial liabilities designated as at fair value through profit or loss, showing separately:</p> <p>▶ The amount of gain or loss recognised in other comprehensive income</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

			▶ The amount recognised in profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			▶ Financial assets measured at amortised cost	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			▶ Financial liabilities measured at amortised cost	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			▶ Financial assets measured at fair value through other comprehensive income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	579	IFRS 7.20(b)	Does the entity disclose either in the statement of comprehensive income or in the notes for financial assets that are measured at amortised cost or financial liabilities not at fair value through profit or loss:			
			a. Total interest income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. Total interest expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			Both a) and b) are calculated using the effective interest method			
		IFRS 4.35(d) IFRS 7.20(b)	The entity discloses the total interest expense recognised in profit or loss, but does not need to calculate such interest expense using the effective interest method as required under IFRS 7.20(b) for financial instruments that contain a discretionary participation feature.			
New	580	IFRS 7.20(c)	Does the entity disclose either in the statement of comprehensive income or in the notes, the fee income and expense (other than amounts included in determining the effective interest rate) arising from:			
			a. Financial assets measured at amortised cost or financial liabilities that are not at fair value through profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. Trust and other fiduciary activities that result in the holding or investing of assets on behalf of individuals, trusts, retirement benefit plans and other institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	581	IFRS 7.20(d) IAS 39.AG93	Does the entity disclose either in the statement of comprehensive income or in the notes, the interest income on impaired financial assets accrued in accordance with IAS 39.AG93	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	582	IFRS 7.20(e)	Does the entity disclose either in the statement of comprehensive income or in the notes, the impairment loss for each class of financial asset	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	583	IFRS 7.20A IAS 1.82(aa)	If the entity derecognised a financial asset measured at amortised cost, does the entity disclose:			
			a. An analysis of the gain or loss recognised in the statement of profit or loss and other comprehensive income arising from the derecognition of those financial assets, showing separately gains and losses arising from derecognition	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. The reasons for derecognising those financial assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			Other disclosures			
			Accounting policies			
New	584	IFRS 7.21 IAS 1.117	Does the entity disclose its significant accounting policies comprising the measurement basis (or bases) used in preparing the financial statements and the other accounting policies that are relevant to an understanding of the financial statements in relation to financial instruments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	585	IFRS 7.B5(a) IFRS 9.4.2.2	Does the entity disclose, for financial liabilities designated as at fair value through profit or loss:			
			a. The nature of the financial liabilities the entity has designated as at fair value through profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. The criteria for so designating such financial liabilities on initial recognition	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. How the entity has satisfied the conditions in IFRS 9.4.2.2 for such designation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	586	IFRS 7.B5(aa) IFRS 9.4.1.5	For financial assets designated at fair value through profit or loss, does the entity disclose:			
			a. The nature of the financial assets the entity has designated as measured at fair value through profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. How the entity has satisfied the criteria in paragraph 4.1.5 of IFRS 9 (2010) for such designation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	587		Does the entity disclose:			

		<i>IFRS 7.B5(c)</i>	a. Whether regular way purchases and sales of financial assets are encountered for at trade date or at settlement date (IFRS 9.3.1.2).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<i>IFRS 7.B5(d)</i>	b. If an allowance account is used to reduce the carrying amount of financial assets impaired by credit losses: <ul style="list-style-type: none"> ▶ The criteria for determining when the carrying amount of impaired financial assets is reduced directly (or, in the case of a reversal of a write-down, increased directly) and when the allowance account is used ▶ The criteria for writing off amounts charged to the allowance account against the carrying amount of impaired financial assets (refer to IFRS 7.16) 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<i>IFRS 7.B5(e)</i> <i>IFRS 7.20(a)</i>	c. How net gains or net losses on each category of financial instrument are determined, for example, whether the net gains or net losses on items at fair value through profit or loss include interest or dividend income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<i>IFRS 7.B5(f)</i> <i>IFRS 7.20(e)</i>	d. The criteria the entity uses to determine that there is objective evidence that an impairment loss has occurred	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<i>IFRS 7.B5(g)</i>	e. If the terms of financial assets that would otherwise be past due or impaired have been renegotiated, the accounting policy for financial assets that are the subject of renegotiated terms	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	588	<i>IFRS 7.B5</i> <i>IAS 1.122</i>	Does the entity disclose management's judgements for financial instruments that have the most significant effect on the financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			Hedge accounting			
New	589	<i>IFRS 7.22</i> <i>IAS 39.86</i>	Does the entity disclose the following separately for each type of hedge in IAS 39 (that is, fair value hedges, cash flow hedges and hedges of a net investment in a foreign operations):			
			a. A description of each type of hedge	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. A description of the financial instruments designated as hedging instruments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. Their fair values at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			d. The nature of the risks being hedged	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	590	<i>IFRS 7.23</i>	For cash flow hedges, does the entity disclose:			
			a. The reporting periods when the cash flows are expected to occur and when they are expected to affect profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. Any forecast transaction for which hedge accounting was previously used, but which is no longer expected to occur	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. The amount recognised in other comprehensive income during the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			d. The amount reclassified from equity to profit or loss as a reclassification adjustment for the reporting period, showing the amount included in each line item in the statement of comprehensive income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			e. The amount removed from equity during the reporting period and included in the initial cost or other carrying amount of a non-financial asset or non-financial liability whose acquisition or incurrence was a hedged highly probable forecast transaction	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	591	<i>IFRS 7.24</i>	Does the entity separately disclose:			
			a. In fair value hedges, gains or losses: <ul style="list-style-type: none"> ▶ On the hedging instrument ▶ On the hedged item attributable to the hedged risk 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. The ineffectiveness recognised in profit or loss that arises from cash flow hedges	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. The ineffectiveness recognised in profit or loss that arises from hedges of net investment in foreign operations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Fair value

	<i>IFRS 7.29</i> <i>IFRS 4.App. A</i>	The entity is not required to disclose fair value: a. If the carrying amount is a reasonable approximation of fair value, for example, for financial instruments such as short-term trade receivables and payables b. For a contract containing a discretionary participation feature, if the fair value of that feature cannot be measured reliably c. For lease liabilities if the entity adopts IFRS 16 early			
New	<i>IFRS 7.29(d)</i>				
	592 <i>IFRS 7.25</i> <i>IFRS 7.29</i>	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"/>
	593 <i>IFRS 7.26</i>	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"/>
	<i>IFRS 13.5-7</i>	Please note that for fair value measurements (whether recognised or only disclosed), the entity should also provide the disclosures required by IFRS 13 (refer to 'Fair value measurement' section).			
New	594 <i>IFRS 7.28</i>	In some cases, an entity does not recognise a gain or loss on initial recognition of a financial asset or financial liability because the fair value is neither evidenced by a quoted price in an active market for an identical asset or liability (i.e., a Level 1 input) nor based on a valuation technique that uses only data from observable markets (see IFRS 9.B5.1.2A). In such cases, does the entity disclose by class of financial asset or financial liability:			
	<i>IFRS 9.B5.4.9</i>	a. Its accounting policy for recognising in profit or loss the difference between the fair value at initial recognition and the transaction price to reflect a change in factors (including time) that market participants would take into account when pricing the asset or liability (see IFRS 9.B5.1.2A(b))	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The aggregate difference yet to be recognised in profit or loss at the beginning and end of the reporting period and reconciliation of changes in the balance of this difference	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. Why it has concluded that the transaction price was not the best evidence of fair value, including a description of the evidence that supports the fair value	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	595 <i>IFRS 7.29</i> <i>IFRS 7.30</i>	In the cases described in IFRS 7.29(c), does the entity disclose information to help users of the financial statements make their own judgements about the extent of possible differences between the carrying amount of those contracts and their fair value, including:			
		a. The fact that the entity does not disclose fair value information for these instruments because their fair value cannot be measured reliably	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. A description of the financial instruments, their carrying amount and an explanation of why fair value cannot be measured reliably	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. Information about the market for the instruments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. Information about whether and how the entity intends to dispose of the financial instruments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. If financial instruments whose fair value previously could not be reliably measured are derecognised:			
		▶ That fact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Their carrying amount at the time of derecognition	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The amount of gain or loss recognised	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Nature and extent of risk arising from financial instruments

IFRS 7.32	The disclosures required by IFRS 7.33-42 focus on the risks that arise from financial instruments and how they have been managed. These risks typically include, but are not limited to, credit risk, liquidity risk and market risk.			
IFRS 7.B6	The disclosures are either given in the financial statements or incorporated by cross-reference from the financial statements to some other statement, such as a management commentary or risk report, that is available to users of the financial statements on the same terms as the financial statements and at the same time. Without the information incorporated by cross-reference, the financial statements are incomplete.			
IFRS 7.32A	Qualitative disclosures in combination with quantitative disclosures enable users to gain an understanding of the nature and extent of risks arising from financial instruments and evaluate the entity's exposure to risk.			
596 IFRS 7.31	Does the entity disclose information that enables users of its financial statements to evaluate the nature and extent of risks arising from financial instruments to which the entity is exposed at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Qualitative disclosures			
597 IFRS 7.33	For each type of risk arising from financial instruments, does the entity disclose:			
	a. The exposures to risk and how they arise	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. Its objectives, policies and processes for managing the risk and the methods used to measure the risk	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. Any changes in (a) or (b) from the previous period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Quantitative disclosures			
598 IFRS 7.34 IAS 24.9	For each type of risk arising from financial instruments, does the entity disclose:			
	a. Summary quantitative data about its exposure to that risk at the end of the reporting period based on the information provided internally to key management personnel of the entity (as defined in IAS 24), for example, the entity's board of directors and chief executive officer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 7.B7 IAS 8.10	If the entity uses several methods to manage a risk or an exposure, the entity must disclose information using the method or methods that provide most relevant and reliable information. IAS 8.10 also discusses relevance and reliability.			
	b. The disclosures required by IFRS 7.36-42 below to the extent not provided in accordance with (a)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. Concentrations of risk if not apparent from the disclosures made in accordance with (a) and (b)			
IFRS 7.B8	For concentrations of risk, does the entity disclose:			
	▶ How management determines concentrations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶ The shared characteristic that identifies each concentration (for example, counterparty, geographical area, currency and/or market)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶ The amount of the risk exposure associated with all financial instruments sharing that characteristic	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 7.B8 IFRS 7.IG18	Concentrations of risk arise from financial instruments that have similar characteristics and are affected similarly by changes in economic or other conditions. The identification of concentrations of risk requires judgement taking into account the circumstances of the entity (see IFRS 7.IG18).			
IFRS 7.IG19	In accordance with IFRS 7.B8, disclosures of concentrations of risk includes the shared characteristic that identifies each concentration. For example, the shared characteristic may refer to geographical distribution of counterparties by groups of countries, individual countries or regions within countries.			

599 IFRS 7.35 If the quantitative data disclosed as at the end of the reporting period are unrepresentative of the entity's exposure to risk during the period, does the entity provide further information that is representative

IFRS 7.IG20

To meet this requirement, the entity might disclose the highest, lowest and average amount of risk to which it was exposed during the reporting period. For example, if an entity typically has a large exposure to a particular currency, but at the end of the reporting period unwinds the position, the entity might disclose a graph that shows the exposure at various times during the reporting period, or disclose the highest, lowest and average exposures.

Credit risk

600 IFRS 7.36 IAS 32.42 Does the entity disclose by class of financial instrument:
 a. The amount that best represents its maximum exposure to credit risk at the end of the reporting period without taking account of any collateral held or other credit enhancements (for example, netting agreements that do not qualify for offset in accordance with IAS 32.42), if the carrying amount does not represent the maximum exposure to credit risk

IFRS 7.B9

IFRS 7.36(a) requires disclosure of the amount that best represents the entity's maximum exposure to credit risk. For a financial asset, this is typically the gross carrying amount, net of:
 a. Any amounts offset in accordance with IAS 32
 b. Any impairment losses recognised in accordance with IAS 39

IFRS 7.B10

Activities that give rise to credit risk and the associated maximum exposure to credit risk include, but are not limited to:
 a. Granting loans and receivables to customers and placing deposits with other entities. In these cases, the maximum exposure to credit risk is the carrying amount of the related financial assets.
 b. Entering into derivative contracts such as foreign exchange contracts, interest rate swaps and credit derivatives. If the entity measures the resulting asset at fair value, the maximum exposure to credit risk at the end of the reporting period will equal the carrying amount.
 c. Granting financial guarantees. In this case, the maximum exposure to credit risk is the maximum amount the entity could have to pay if the guarantee is called on, which may be significantly greater than the amount recognised as a liability.
 d. Making a loan commitment that is irrevocable over the life of the facility or is revocable only in response to a material adverse change. If the issuer cannot settle the loan commitment net in cash or another financial instrument, the maximum credit exposure is the full amount of the commitment. This is because it is uncertain whether the amount of any undrawn portion may be drawn upon in the future. This may be significantly greater than the amount recognised as a liability.

IFRS 7.IG22

b. A description of collateral held as security and of other credit enhancements, and their financial effect (for example, a quantification of the extent to which collateral and other credit enhancements mitigate credit risk) for the amount that best represents the maximum exposure to credit risk (whether disclosed in accordance with (a) or represented by the carrying amount of a financial instrument)

IFRS 7.36 IFRS 7.IG23-IG25

c. The credit quality of financial assets that are neither past due nor impaired

Financial assets that are either past due or impaired

601 IFRS 7.37 Does the entity disclose by class of financial asset:

	<i>IFRS 7.IG28</i>	a. An analysis of the age of financial assets that are past due as at the end of the reporting period but not impaired	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>IFRS 7.IG29</i>	b. An analysis of financial assets that are individually determined to be impaired as at the end of the reporting period, including the factors the entity considered in determining that they are impaired	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Collateral and other credit enhancements obtained			
602	<i>IFRS 7.38</i>	If the entity obtains financial or non-financial assets during the period by taking possession of collateral it holds as security or calling on other credit enhancements (for example, guarantees), and such assets meet the recognition criteria in other IFRS, does the entity disclose for such assets held at the reporting date:			
		a. The nature and carrying amount of the assets obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. If the assets are not readily convertible into cash, its policies for disposing of such assets or for using them in its operations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Liquidity risk			
603	<i>IFRS 7.39</i>	Does the entity disclose:			
		a. A maturity analysis for non-derivative financial liabilities (including issued financial guarantee contracts) that shows the remaining contractual maturities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>IFRS 7.B11</i>	In preparing the maturity analyses in IFRS 7.39(a) and (b), the entity uses its judgement to determine appropriate time bands.			
	<i>IFRS 7.B11A</i>	In preparing the maturity analyses, the entity does not separate an embedded derivative from a hybrid (combined) financial instrument. For such instruments, the entity shall apply IFRS 7.39(a).			
	<i>IFRS 7.B11C</i>	If the counterparty has a choice of when an amount is paid, the liability is included on the earliest date on which the entity can be required to pay. For example, financial liabilities that an entity must repay on demand (such as demand deposits) are included in the earliest time band. If the entity is committed to make amounts available in instalments, each instalment is allocated to the earliest period in which the entity can be required to pay. For example, an undrawn loan commitment is included in the time band containing the earliest date it can be drawn down. For issued guarantee contracts, the maximum amount of the guarantee is allocated to the earliest period in which the guarantee could be called.			
New	<i>IFRS 7.B11D</i>	The amounts in the maturity analysis are the contractual undiscounted cash flows. Some relevant examples may be gross finance lease obligations (or gross lease liabilities if an entity applies IFRS 16 early) (before deducting finance charges), prices specified in forward agreements to purchase financial assets for cash, net amounts for pay-floating/receive-fixed interest rate swaps for which net cash flows are exchanged, and contractual amounts to be exchanged in a derivative financial instrument (e.g. a currency swap) for which gross cash flows are exchanged and gross loan commitments. Such undiscounted cash flows differ from the amount included in the statement of financial position because the statement of financial position amount is based on discounted cash flows. If the amount payable is not fixed, the entity discloses the amount based on the conditions existing at the end of the reporting period. For example, if the amount payable varies with changes in an index, the amount disclosed may be based on the level of the index at the end of the reporting period.			
		b. A maturity analysis for derivative financial liabilities, which includes the remaining contractual maturities for those derivative financial liabilities for which contractual maturities are essential for an understanding of the timing of the cash flows	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IFRS 7.B11B	<p>For example, this would be the case for:</p> <ul style="list-style-type: none"> a. An interest rate swap with a remaining maturity of five years in a cash flow hedge of a variable rate financial asset or liability b. All loan commitments 			
IFRS 7.B11E	<p>The entity discloses a maturity analysis of financial assets it holds for managing liquidity risk (for example, financial assets that are readily saleable or expected to generate cash inflows to meet cash outflows on financial liabilities), if that information is necessary to enable users of its financial statements to evaluate the nature and extent of liquidity risk.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 7.B11F	<p>Other factors that the entity considers in IFRS 7.39(c) include, but are not limited to, whether the entity has the following:</p> <ul style="list-style-type: none"> a. Committed borrowing facilities (for example, commercial paper facilities) or other lines of credit (for example, stand-by credit facilities) that it can access to meet liquidity needs b. Deposits at central banks to meet liquidity needs c. Very diverse funding sources d. Significant concentrations of liquidity risk in either its assets or its funding sources e. Internal control processes and contingency plans for managing liquidity risk f. Instruments that include accelerated repayment terms (for example, upon the downgrade of the entity's credit rating) g. Instruments that could require the posting of collateral (for example, margin calls for derivatives) h. Instruments that allow the entity to choose whether it settles its financial liabilities by delivering cash (or another financial asset) or by delivering its own shares <p>Or</p> <ul style="list-style-type: none"> i. Instruments that are subject to master netting agreements. 			
IFRS 7.34(a)	<p>d. Does the entity explain how summary quantitative data about its exposure to liquidity risk are determined</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 7.B10A	<p>In accordance with IFRS 7.34(a) an entity discloses summary quantitative data about its exposure to liquidity risk on the basis of information provided internally to key management personnel.</p>			
IFRS 7.B10A	<p>e. If the outflow of cash (or another financial asset) included in the data in (d) above could either:</p> <ul style="list-style-type: none"> ▶ Occur significantly earlier than indicated in the data <p>Or</p> <ul style="list-style-type: none"> ▶ Be for significantly different amounts from those indicated in the data (for example, for a derivative that is included in the data on a net settlement basis, but for which, the counterparty has the option to require gross settlement) 			
	<p>Does the entity state that fact and provide quantitative information that enables users of its financial statements to evaluate the extent of this risk, unless that information is included in the contractual maturity analysis required by IFRS 7.39(a) or 39(b) above</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Market risk

Sensitivity analysis

IFRS 7. B21	<p>An entity must provide sensitivity analyses for the whole of its business, but may provide different types of sensitivity analyses for different classes of financial instruments.</p>
IFRS 7.B22	<p>Interest rate risk Interest rate risk arises on interest-bearing financial instruments recognised in the statement of financial position (e.g., debt instruments acquired or issued) and on some financial instruments not recognised in the statement of financial position (e.g., some loan commitments).</p>

IFRS 7.B23-B24	<p>Currency risk</p> <p>Currency risk does not arise from financial instruments that are non-monetary items or from financial instruments denominated in the functional currency. An entity discloses a sensitivity analysis for each currency to which it has significant exposure.</p>			
IFRS 7.B25-B28	<p>Other price risk</p> <p>Other price risk arises on financial instruments because of changes in, for example, commodity prices or equity prices. To comply with IFRS 7.40, the entity might disclose the effect of a decrease in a specified stock market index, commodity price, or other risk variable. For example, if an entity gives residual value guarantees that are financial instruments, the entity discloses an increase or decrease in the value of the assets to which the guarantee applies.</p> <p>Two examples of financial instruments that give rise to equity price risk are a holding of equities in another entity and an investment in a trust, which in turn, holds investments in equity instruments. The fair values of such financial instruments are affected by changes in the market price of the underlying equity instruments.</p> <p>Under IFRS 7.40(a), an entity discloses the sensitivity of profit or loss separately from the sensitivity of equity. For example, the sensitivity from instruments classified as at fair value through profit or loss is disclosed separately from the sensitivity of instruments whose changes in fair value are presented in other comprehensive income.</p> <p>Financial instruments that the entity classifies as equity instruments are not remeasured. Neither profit or loss or equity will be affected by the equity price risk of those instruments. Accordingly, no sensitivity analysis is required.</p>			
604 IFRS 7.40	<p>Unless the entity complies with IFRS 7.41 below, does the entity disclose:</p>			
IFRS 7.IG33 IFRS 7.IG34	<p>a. A sensitivity analysis for each type of market risk to which the entity is exposed at the end of the reporting period, showing how profit or loss and equity would have been affected by changes in the relevant risk variable that were reasonably possible at the end of the reporting period</p> <p>b. The methods and assumptions used in preparing the sensitivity analysis</p> <p>c. Changes from the previous period in the methods and assumptions used and reasons for such changes</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 7.B17	<p>In accordance with IFRS 7.B3, the entity decides how it aggregates information to display the overall picture without combining information with the different characteristics about exposures to risks from significantly different economic environments. If the entity is exposed to only one type of market risk in only one economic environment, it does not show disaggregated information.</p>			
IFRS 7.B18	<p>For this purpose:</p> <p>a. Entities disclose the effect on profit or loss and equity at the end of the reporting period, assuming that a reasonably possible change in the relevant risk variable had occurred at the end of the reporting period and had been applied to the risk exposures in existence at that date. For example, if an entity has a floating rate liability at the end of the year, the entity would disclose the effect on profit or loss (that is, interest expense) for the current year if interest rates had varied by reasonably possible amounts.</p> <p>b. Entities are not required to disclose the effect on profit or loss and equity for each change within a range of reasonably possible changes of the relevant risk variable. Disclosure of the effects of the changes at the limits of the reasonably possible range would be sufficient.</p>			
IFRS 7.B19	<p>In determining what a reasonably possible change in the relevant risk variable is, the entity considers the following:</p> <p>a. The economic environments in which it operates. A reasonably possible change does not include remote or</p>			

'worst case' scenarios or 'stress tests'. Moreover, if the rate of change in the underlying risk variable is stable, the entity need not alter the chosen reasonably possible change in the risk variable. For example, assume that interest rates are 5% and an entity determines that a fluctuation in interest rates of ± 50 basis points is reasonably possible. It would disclose the effect on profit or loss and equity if interest rates were to change to 4.5% or 5.5%. In the next period, interest rates have increased to 5.5%. The entity continues to believe that interest rates may fluctuate by ± 50 basis points (i.e., that the rate of change in interest rates is stable). The entity discloses the effect on profit or loss and equity if interest rates were to change to 5% or 6%. The entity is not required to revise its assessment that interest rates might reasonably fluctuate, unless there is evidence that interest rates have become significantly more volatile.

b. The time frame over which it is making the assessment. The sensitivity analysis shows the effects of changes that are considered reasonably possible over the period until the entity will next present these disclosures, which is usually its next annual reporting period.

605 IFRS 7.41

If the entity prepares a sensitivity analysis, such as a value-at-risk, that reflects interdependencies between risk variables (for example, interest rates and exchange rates) and uses it to manage financial risks, it may use that sensitivity analysis in place of the analysis in IFRS 7.40 above. If the entity uses such a sensitivity analysis does the entity also explain:

- a. The method used in preparing such a sensitivity analysis, and the main parameters and assumptions underlying the data
- b. The objective of the method used and limitations that may result in the information not fully reflecting the fair value of the assets and liabilities involved

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IFRS 7.B20

IFRS 7.41 applies even if such methodology measures only the potential for loss and does not measure the potential for gain. Such an entity might comply with IFRS 7.41(a) by disclosing the type of value-at-risk model used (e.g., whether the model relies on Monte Carlo simulations), an explanation about how the model works and the main assumptions (e.g., the holding period and confidence level). Entities might also disclose the historical observation period and weightings applied to observations within that period, an explanation of how options are dealt with in the calculations, and which volatilities and correlations (or, alternatively, Monte Carlo probability distribution simulations) are used.

Other market risk disclosures

606 IFRS 7.42

If the sensitivity analyses in IFRS 7.40 or 41 above are unrepresentative of a risk inherent in a financial instrument (for example, because the exposure at the end of the reporting period does not reflect the exposure during the reporting period), does the entity disclose that fact and the reason it believes the sensitivity analyses are unrepresentative

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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IFRS 7.IG37-IG40

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

- a. A financial instrument contains terms and conditions whose effects are not apparent from the sensitivity analysis. For example, options that remain out of (or in) the money for the chosen change in the risk variable
- b. Financial assets are illiquid. For example, if there is a low volume of transactions in similar assets and the entity finds it difficult to find a counterparty

Or

c. The entity has a large holding of a financial asset that, if sold in its entirety, would be sold at a discount or premium to the quoted market price for a smaller holding

Puttable instruments and other similar instruments classified as equity

607 IAS 1.80A

If the entity reclassifies:

a. A puttable financial instrument classified as an equity instrument

Or

b. An instrument that imposes on the entity an obligation to deliver to another party a pro rata share of the net assets of the entity only on liquidation, and is classified as an equity instrument between financial liabilities and equity, does it disclose:

▶ The amount reclassified into and out of each category (financial liabilities or equity)

▶ The timing of the reclassification

▶ The reason for the reclassification

608 IAS 1.136A

For puttable financial instruments classified as equity instruments, does the entity disclose:

a. Summary quantitative data about the amount classified as equity

b. Its objectives, policies and processes for managing its obligation to repurchase or redeem the instruments if required to do so by the instrument holders, including any changes from the previous period

c. The expected cash outflow on redemption or repurchase of that class of financial instruments

d. Information about how the expected cash outflow on redemption or repurchase was determined

Offset financial assets and financial liabilities

IAS 32.43

When an entity has the right to receive or pay a single net amount and intends to do so, it has, in effect, only a single financial asset or financial liability. In other circumstances, financial assets and financial liabilities are presented separately from each other consistently with their characteristics as resources or obligations of the entity.

IFRS 7.13A

Disclosures below also apply to recognised financial instruments that are subject to an enforceable master netting arrangement or similar agreement, irrespective of whether they qualify for off-setting in accordance with IAS 32.42.

IFRS 7.13B

An entity must disclose information to enable users of its financial statements to evaluate the effect, or potential effect, of netting arrangements on the entity's financial position. This includes the effect, or potential effect, of rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities that are within the scope of IFRS 7.13A.

609 IFRS 7.13C
IFRS 7.13D

Does the entity disclose, in a tabular format (unless another format is more appropriate), separately for recognised financial assets and recognised financial liabilities that have been

set-off in accordance with IAS 32.42 or that are subject to an enforceable master netting arrangement or similar agreement, the following quantitative information:

a. The gross amounts of those recognised financial assets and recognised financial liabilities

b. The amounts that are set off in accordance with the criteria in paragraph 42 of IAS 32 when determining the net amounts presented in the statement of financial position

c. The net amounts presented in the statement of financial position

d. The amounts subject to an enforceable master netting arrangement or similar agreement that are not otherwise included in b. above (for each instrument limited to the amount included in c. above), including:

		<ul style="list-style-type: none"> ▶ Amounts related to recognised financial instruments that do not meet some or all of the offsetting criteria in IAS 32.42 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<ul style="list-style-type: none"> ▶ Amounts related to financial collateral (including cash collateral) 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. The net amount after deducting the amounts in (d) from the amounts in (c) above	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
610	IFRS 7.13E	Does the entity disclose a description of the rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities subject to enforceable master netting arrangements and similar agreements that are disclosed in accordance with IFRS 7.13C (d) above, including the nature of those rights	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
611	IFRS 7.13F	Does the entity cross-refer the information of IFRS 7.13B-13E above if it is disclosed in more than one note to the financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Extinguishing financial liabilities with equity instruments (IFRIC 19)			
612	IFRIC 19.11	Does the entity disclose a gain or loss recognised in accordance with paragraphs 9 and 10 of IFRIC 19 as a separate line item in profit or loss or in the notes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRIC 19.2	IFRIC 19 provides guidance for the accounting when an entity renegotiates terms of a liability, with the result that a debtor extinguishes a financial liability fully or partially by issuing equity instruments to the creditor.			
		Transition requirements			
New	IFRS 9.7.2.1 IFRS 9.7.2.14	Despite the requirements of IFRS 9.7.2.1 (retrospective application), an entity that adopts the classification and measurement requirements of IFRS 9 (2010) for reporting periods beginning on or after 1 January 2013 shall provide the disclosures set out in IFRS 7.44T - W below. The entity need not restate prior periods.			
New	613 IFRS 7.44I	When an entity first applies IFRS 9 (2010), does the entity disclose for each class of financial assets and financial liabilities at the date of initial application:			
		a. The original measurement category and carrying amount determined in accordance with IAS 39	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The new measurement category and carrying amount determined in accordance with IFRS 9 (2010)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The amount of any financial assets and financial liabilities in the statement of financial position that were previously designated as measured at fair value through profit or loss, but are no longer so designated, distinguishing between those that IFRS 9 (2010) requires an entity to reclassify and those that an entity elects to reclassify	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 7.44I	The entity must present these quantitative disclosures in tabular format unless another format is more appropriate.			
New	614 IFRS 7.44J	When an entity first applies IFRS 9 (2010), does the entity disclose qualitative information to enable users to understand:			
		a. How it applied the classification requirements in IFRS 9 (2010) to those financial assets whose classification changed as a result of applying IFRS 9 (2010)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The reasons for any designation or de-designation of financial assets or financial liabilities as measured at fair value through profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	615 IFRS 7.44T	At the date of initial application of IFRS 9 (2010) (if required by IFRS 9.7.2.14, see IFRS 9.7.2.14 above) does the entity disclose the changes in the classifications of financial assets and financial liabilities, showing separately:			
		a. The changes in the carrying amounts on the basis of their measurement categories in accordance with IAS 39 (i.e., not resulting from a change in measurement attribute on transition to IFRS 9 (2010))	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The changes in the carrying amounts arising from a change in measurement attribute on transition to IFRS 9 (2010)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	IFRS 7.44T	Disclosures required in IFRS 7.44T are only required by IFRS 9.7.2.14 in the annual period in which IFRS 9 (2010) is initially applied and are not required after that annual period.			
New	616	IFRS 7.44U	In the reporting period in which IFRS 9 (2010) is initially applied, does the entity disclose the following information for financial assets and financial liabilities that have been reclassified so that they are measured at amortised cost as a result of the transition to IFRS 9 (2010):		
			a. The fair value of the financial assets and financial liabilities at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>
			b. The fair value gain or loss that would have been recognised in profit or loss or other comprehensive income during the reporting period if the financial assets and financial liabilities had not been reclassified	<input type="checkbox"/>	<input type="checkbox"/>
			c. The effective interest rate determined on the date of reclassification	<input type="checkbox"/>	<input type="checkbox"/>
			d. The interest income or expense recognised	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 7.44U	Disclosures required in IFRS 7.44U above are only required in the reporting period of the initial application of IFRS 9 (issued in 2010). However, if an entity treats the fair value of a financial asset or financial liability as its amortised cost at the date of initial application, the disclosures in IFRS 7.44U(c) and (d) shall be made for each reporting period following reclassification until derecognition.		
New	617	IFRS 7.44V	If an entity presents the disclosures set out in IFRS 7.44S-44U above at the date of initial application of IFRS 9 (2010), do those disclosures, and the disclosures in IAS 8.28 during the reporting period containing the date of initial application, permit reconciliation between:		
			a. The measurement categories in accordance with IAS 39 and IFRS 9 (2010)	<input type="checkbox"/>	<input type="checkbox"/>
			b. The line items presented in the statements of financial position	<input type="checkbox"/>	<input type="checkbox"/>
New	618	IFRS 7.44W	If an entity presents the disclosures set out in IFRS 7.44S-44U above at the date of initial application of IFRS 9 (2010), do those disclosures, and the disclosures in IFRS 7.25 during the reporting period containing the date of initial application, permit reconciliation of:		
			a. The measurement categories presented in accordance with IAS 39 and IFRS 9 (2010)	<input type="checkbox"/>	<input type="checkbox"/>
			b. The class of financial instrument at the date of initial application	<input type="checkbox"/>	<input type="checkbox"/>

IFRS 9 *Financial Instruments* (2013), disclosures for financial instruments IFRS 9 (2013) and IFRS 7

IFRS 9.7.1.1 IFRS 9.7.3.2	Items in this section set out the disclosure requirements if the entity adopts IFRS 9 <i>Financial Instruments</i> (2013). If the entity adopts IFRS 9 <i>Financial Instruments</i> (2010), refer to the section 'IFRS 9 <i>Financial Instruments</i> (2010), disclosures for financial instruments IFRS 9 (2010) and IFRS 7' of this checklist. If the entity does not adopt IFRS 9 <i>Financial Instruments</i> , but continues to apply IAS 39 <i>Financial Instruments: Recognition and Measurement</i> , refer to the 'Financial instruments' section of this checklist.
	IFRS 9 (2014) was issued in July 2014. An entity shall apply IFRS 9 (2014) for annual periods beginning on or after 1 January 2018. However, for annual periods beginning before 1 January 2018, the entity may elect to apply IFRS 9 (2009), IFRS 9 (2010) or IFRS 9 (2013) instead of applying IFRS 9 (2014) if, and only if, the entity's relevant date of initial application is before 1 February 2015. If an entity elects to apply IFRS 9 (2013), it must apply all of the requirements in IFRS 9 (2013) at the same time (but see also IFRS 9.7.1.1A and 7.2.16).

	IFRS 9.7.2.1	An entity shall apply IFRS 9 (2013) retrospectively, in accordance with IAS 8, except as specified in IFRS 9.7.2.4 - IFRS 9.7.2.15 and 7.2.16-7.2.21.			
	IFRS 9.7.2.14	If an entity prepares interim financial reports in accordance with IAS 34, the entity need not apply the requirements in IFRS 9 (2013) to interim periods prior to the date of initial application if it is impracticable (as defined in IAS 8).			
New	619 IFRS 9.7.1.1	If the entity elects to apply IFRS 9 (2013), does the entity disclose that fact and, at the same time, apply the amendments in IFRS 9. Appendix C	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	620 IFRS 9.7.1.2	If an entity elects to apply only the requirement below, does the entity disclose that fact and provide on an ongoing basis the related disclosures set out in IFRS 7.10-11 (as amended by IFRS 9, issued in October 2010)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 9.7.1.2	Notwithstanding the requirements in IFRS 9.7.1.1, for annual periods beginning before 1 January 2018, an entity may elect to apply the requirements for the presentation of gains and losses on financial liabilities designated as at fair value through profit or loss in IFRS 9.5.7.1(c), 5.7.7-5.7.9, 7.2.12 and B5.7.5-B5.7.20 without applying the other requirements in this standard.			
Financial instruments					
Items in this section set out the disclosure requirements if the entity adopts IFRS 9 <i>Financial Instruments</i> (2013). If the entity adopts IFRS 9 <i>Financial Instruments</i> (2010), refer to the 'IFRS 9 <i>Financial Instruments</i> (2010), disclosures for financial instruments IFRS 9 (2010) and IFRS 7' section of this checklist. If the entity does not adopt IFRS 9 <i>Financial Instruments</i> , but continues to apply IAS 39 <i>Financial Instruments: Recognition and Measurement</i> , refer to the 'Financial instruments' section of this checklist.					
	621 IFRS 7.6	If disclosures are required by class of financial instrument, does the entity: a. Group financial instruments into classes that are appropriate to the nature of the information disclosed and that take into account the characteristics of those financial instruments b. Provide sufficient information to permit reconciliation to the relevant items in the statement of financial position	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 7.B1-B3	IFRS 7.6 requires the entity to group financial instruments into classes that are appropriate to the nature of the information disclosed and that take into account the characteristics of those financial instruments. These classes are determined by the entity and, as such, are distinct from the categories of financial instruments specified in IFRS 9 (2013). In determining classes of financial instruments, an entity, at minimum: a. Distinguishes between instruments measured at amortised cost from those measured at fair value b. Treats as a separate class or classes those financial instruments outside the scope of this IFRS The entity decides how much detail it provides to satisfy the requirements, how much emphasis it places on different aspects of the requirements, and how it aggregates information to display the overall picture without combining information with different characteristics, in the light of its circumstances. It is necessary to balance between excessive detail and obscuring important information as a result of too much aggregation. For example, an entity must not obscure important information by including it among a large amount of insignificant detail. Similarly, an entity must not aggregate information so that it obscures important differences between individual transactions or associated risks.			
	622 IFRS 7.7	Does the entity disclose information that enables users of its financial statements to evaluate the significance of financial instruments to its financial position and performance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

New	623	IFRS 7.8 IFRS 9.4.1 IFRS 9.4.2	Does the entity disclose, either in the statement of financial position or in the notes, the carrying amounts of each of the following:			
			a. Financial assets measured at fair value through profit or loss, showing separately:			
			▶ Those designated as such upon initial recognition or subsequently in accordance with IFRS 9.6.7.1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			▶ Those mandatorily measured at fair value	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. Financial liabilities at fair value through profit or loss, showing separately:			
			▶ Those designated as such upon initial recognition or subsequently in accordance with IFRS 9.6.7.1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			▶ Those that meet the definition of held for trading in IFRS 9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. Financial assets measured at amortised cost	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			d. Financial liabilities measured at amortised cost	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			e. Financial assets measured at fair value through other comprehensive income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Financial assets or financial liabilities at fair value through profit or loss

New	624	IFRS 7.9 IFRS 7.36(a)	If the entity has designated a financial asset (or group of financial assets) as measured at fair value that would otherwise be measured at amortised cost, does it disclose:			
			a. The maximum exposure to credit risk (see IFRS 7.36(a)) of the financial asset (or group of financial assets) at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. The amount by which any related credit derivatives or similar instruments mitigate that maximum exposure to credit risk	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. The amount of change, during the period and cumulatively, in the fair value of the financial asset (or group of financial assets) that is attributable to changes in the credit risk of the financial asset determined either:			
			▶ As the change in its fair value that is not attributable to changes in market conditions that give rise to market risk	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			Or			
			▶ Using an alternative method that the entity believes more faithfully represents the change in its fair value that is attributable to changes in credit risk of the asset	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 7.9	Changes in market conditions that give rise to market risk include changes in an interest rate, commodity price, foreign exchange rate or index of prices or rates.			
			d. The amount of the change in the fair value of any related credit derivatives or similar instruments that has occurred during the reporting period and cumulatively since the financial asset was designated	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

New	625	IFRS 7.10 IFRS 9.4.2.2 IFRS 9.5.7.7 IFRS 9. B5.7.13 -B5.7.20	If the entity (a) has designated a financial liability as at fair value through profit or loss in accordance with IFRS 9.4.2.2 and (b) is required to present the effects of changes in that liability's credit risk in other comprehensive income (see IFRS 9.5.7.7) does it disclose:			
			a. The amount of change, cumulatively, in the fair value of the financial liability that is attributable to changes in the credit risk of that liability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. The difference between the financial liability's carrying amount and the amount the entity would be contractually required to pay at maturity to the holder of the obligation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. Any transfers of the cumulative gain or loss within equity during the reporting period, including the reason for such transfers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			d. If a liability is derecognised during the reporting period, the amount (if any) presented in other comprehensive income that was realised at derecognition	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		IFRS 9.5.7.7 IFRS 9. B5.7.13 -B5.7.20 IFRS 9.B5.7.5-7, 10-12 IFRS 9.5.7.8	<p>An entity presents a gain or loss on a financial liability designated at fair value through profit or loss, as follows:</p> <p>a. The change in the fair value of the financial liability that is attributable to changes in the credit risk of that liability is presented in other comprehensive income</p> <p>b. The remaining amount of change in the fair value of the liability is presented in profit or loss unless the treatment of the effects of changes in the liability's credit risk described in (a) would create or enlarge an accounting mismatch in profit or loss.</p> <p>If these requirements were to create or enlarge an accounting mismatch in profit or loss, an entity must present all gains and losses on that liability (including the effects of changes in the credit risk of that liability) in profit or loss.</p>			
New	626	IFRS 7.10A IFRS 9.4.2.2 IFRS 9.5.7.7 IFRS 9.5.7.8	<p>If the entity (a) has designated a financial liability as at fair value through profit or loss in accordance with IFRS 9.4.2.2 and (b) is required to present all changes in the fair value of that liability (including the effects of changes in the credit risk of the liability) in profit or loss (see IFRS 9.5.7.7-8) does it disclose:</p>			
		IFRS 9. B5.7.13 -B5.7.20	<p>a. The amount of change, during the period and cumulatively, in the fair value of the financial liability that is attributable to changes in the credit risk of that liability</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<p>b. The difference between the financial liability's carrying amount and the amount the entity would be contractually required to pay at maturity to the holder of the obligation</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	627	IFRS 7.11 IFRS 9.5.7.7 (a)	<p>Does the entity disclose:</p> <p>a. A detailed description of the methods used to comply with the requirements in IFRS 7.9(c), 10(a) and 10A(a) and IFRS 9.5.7.7(a) including an explanation of why the method is appropriate.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<p>b. If the entity believes that the disclosure it has given, either in the statement of financial position or in the notes, to comply with the requirements in IFRS 7.9(c), 10(a) and 10A(a) or IFRS 9.5.7.7(a) does not faithfully represent the change in the fair value of the financial asset or financial liability attributable to changes in its credit risk:</p>			
			<p>▶ The reasons for reaching this conclusion</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<p>▶ The factors the entity believes are relevant</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 9. B5.7.7 IFRS 9. B5.7.8	<p>c. A detailed description of the methodology or methodologies used to determine whether presenting the effects of changes in a liability's credit risk in other comprehensive income would create or enlarge an accounting mismatch in profit or loss</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 9. B5.7.6	<p>d. If the entity is required to present the effects of changes in a liability's credit risk in profit or loss (to comply with c. above), the disclosure must include a detailed description of the economic relationship described in IFRS 9.B5.7.6</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<p>Financial assets measured at fair value through other comprehensive income</p>			
New	628	IFRS 7.11A IFRS 9.5.7.5	<p>If an entity designated investments in equity instruments to be measured at fair value through other comprehensive income, as permitted by IFRS 9.5.7.5, does it disclose:</p>			
			<p>a. Which investments in equity instruments have been designated to be measured at fair value through other comprehensive income</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<p>b. The reasons for using this presentation alternative</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<p>c. The fair value of each such investment at the end of the reporting period</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<p>d. Dividends recognised during the period, showing separately:</p>			
			<p>▶ Those related to investments derecognised during the reporting period</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<p>▶ Those related to investments held at the end of the reporting period</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

			e. Any transfers of the cumulative gain or loss within equity during the reporting period and the reason for such transfers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	629	IFRS 7.11B	If an entity derecognises investments in equity instruments measured at fair value through other comprehensive income during the reporting period, does it disclose:			
			a. The reasons for disposing of the investments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. The fair value of the investments at the date of derecognition	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. The cumulative gain or loss on disposal	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			Reclassification			
New	630	IFRS 7.12B IFRS 9.4.4.1	If the entity, in the current or previous reporting periods, has reclassified any financial assets in accordance with paragraph 4.4.1 of IFRS 9 (2013), for each such event, does the entity disclose:			
			a. The date of reclassification	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. A detailed explanation of the change in business model and a qualitative description of its effect on the entity's financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. The amount reclassified into and out of each category	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IAS 1.82(ca)	d. For any financial assets reclassified so they are measured at fair value, any gain or loss arising from a difference between the previous carrying amount and its fair value at the reclassification date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	631	IFRS 7.12C IFRS 9.4.4.1	For each reporting period following reclassification until derecognition for assets reclassified so that they are measured at amortised cost in accordance with IFRS 9.4.4.1, does the entity disclose:			
			a. The effective interest rate determined on the date of reclassification	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. The interest income or expense recognised	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	632	IFRS 7.12D	If the entity has reclassified financial assets so that they are measured at amortised cost since its last annual reporting date, does it disclose:			
			a. The fair value of the financial assets at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. The fair value gain or loss that would have been recognised in profit or loss during the reporting period if the financial assets had not been reclassified	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	633	IFRS 7.44U	If an entity treats the fair value of a financial asset or financial liability as its amortised cost at the date of initial application of IFRS 9 (2013), does the entity make the disclosures required under IFRS 7.44U(c) and 44U(d) below for each reporting period following reclassification until derecognition:			
			▶ The effective interest rate determined on the date of reclassification	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			▶ The interest income or expense recognised	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			Transfer of financial assets			
New	634	IFRS 7.42A	Does the entity present the disclosures required by IFRS 7.42B-42H in a single note in its financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	635	IFRS 7.42B	Does the entity disclose information that enables users of its financial statements:			
			a. To understand the relationship between transferred financial assets that are not derecognised in their entirety and the associated liabilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. To evaluate the nature of, and risks associated with, the entity's continuing involvement in derecognised financial assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 7.42A	The disclosures required by IFRS 7.42B-42H relating to transferred financial assets supplement the other disclosure requirements of IFRS 7. The entity provides these disclosures for all transferred financial assets that are not derecognised and for any continuing involvement in a transferred asset, existing at the reporting date, irrespective of when the related transfer transaction occurred.			

For these disclosures, an entity transfers all or part of a financial asset (the transferred financial asset), if it either:

- a. Transfers the contractual rights to receive the cash flows of that financial asset
- Or
- b. Retains the contractual rights to receive the cash flows of that financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients in an arrangement (commonly referred to as a 'pass-through arrangement')

Note: the meaning of 'transfer' in IFRS 7 differs from that in IFRS 9 with respect to pass-through arrangements. In particular, for pass-through arrangements to qualify as transfers under IFRS 9, all three conditions in IFRS 9.3.2.5 (commonly referred to as the pass-through conditions) need to be met. In contrast, pass-through conditions need not be met for pass-through arrangements to be within the scope of IFRS 7. Accordingly, an arrangement whereby a reporting entity (including any consolidated structured entity) issues notes payable to investors that are contractually referenced to specified assets, and are non-recourse to the group, falls within the scope of these disclosure requirements, irrespective of whether such an arrangement meets all the IFRS 9 pass-through conditions.

IFRS 7.B33

IFRS 7.42E-42H requires qualitative and quantitative disclosures for each type of continuing involvement in derecognised financial assets.

Transferred financial assets that are not derecognised in their entirety

New 636 IFRS 7.42D

To meet the objectives in IFRS 7.42B(a) above, does the entity disclose for each class of transferred financial assets that are not derecognised in their entirety:

- a. The nature of the transferred assets
- b. The nature of the risks and rewards of ownership to which the entity remains exposed
- c. A description of the nature of the relationship between the transferred assets and the associated liabilities, including any restrictions arising from the transfer on the entity's use of the transferred assets
- d. When the counterparty (counterparties) to the associated liabilities has (have) recourse only to the transferred assets, a schedule that sets out
 - ▶ The fair value of the transferred assets
 - ▶ The fair value of the associated liabilities
 - ▶ The net position
- e. When the entity continues to recognise all of the transferred assets, the carrying amounts of the transferred assets and the associated liabilities
- f. When the entity continues to recognise the assets to the extent of its continuing involvement:
 - ▶ The total carrying amount of the original assets before the transfer
 - ▶ The carrying amount of the assets that the entity continues to recognise
 - ▶ The carrying amount of the associated liabilities

IFRS 9.3.2.6(c)
(ii)

IFRS 9.3.2.16

IFRS 7.B32

Those disclosures are required at each reporting date at which the entity continues to recognise the transferred financial asset, regardless of when the transfer occurred.

Transferred financial assets that are derecognised in their entirety

IFRS 7.42C

According to the disclosure requirements of IFRS 7.42E-42H, an entity has continuing involvement in a transferred financial asset if, as part of the transfer, the entity retains any of the contractual rights or obligations inherent in the transferred financial asset or obtains any new contractual rights or obligations relating to the transferred financial asset. However, the following do not constitute continuing involvement:

		<p>a. Normal representations and warranties relating to fraudulent transfer and concepts of reasonableness, good faith and fair dealings that could invalidate a transfer as a result of legal action</p> <p>b. Forward, option and other contracts to reacquire the transferred financial asset for which the contract price (or exercise price) is the fair value of the transferred financial asset</p> <p>c. An arrangement whereby an entity retains the contractual rights to receive the cash flows of a financial asset, but assumes a contractual obligation to pay the cash flows to one or more entities and the conditions in IFRS 9.3.2.5(a)-(c) are met</p>			
	IFRS 7.B29 IFRS 7.B30 IFRS 7.B30A IFRS 7.B31 IFRS 7.B33	<p>The assessment of continuing involvement in a transferred financial asset for the purpose of the disclosure requirements for IFRS 7.42E-42H is made at the level of the reporting entity.</p> <p>IFRS 7.42E-42H requires qualitative and quantitative disclosures for each type of continuing involvement in derecognised financial assets. An entity aggregates its continuing involvement into types that are representative of the entity's exposure to risks. For example, by type of financial instrument (e.g., guarantees or call options) or by type of transfer (e.g., factoring of receivables, securitisations and secured lending).</p>			
New 637	IFRS 7.42E IFRS 9.3.2.6 (a) IFRS 9.3.2.6(c) (i)	<p>To meet the objectives in IFRS 7.42B(b), when the entity derecognises transferred financial assets in their entirety, but has continuing involvement in them, does the entity disclose for each type of continuing involvement at the reporting date:</p> <p>a. The carrying amount of the assets and liabilities that are recognised in the entity's statement of financial position and represent the entity's continuing involvement in the derecognised financial assets, and the line items in which those assets and liabilities are recognised</p> <p>b. The fair value of the assets and liabilities that represent the entity's continuing involvement in the derecognised financial assets</p> <p>c. The amount that best represents the entity's maximum exposure to loss from its continuing involvement in the derecognised financial assets, and how the maximum exposure to loss is determined</p> <p>d. The undiscounted cash outflows that would or may be required to repurchase the derecognised financial assets or other amounts payable to the transferee for the transferred assets</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<p>Examples of cash outflows to repurchase the derecognised financial assets include the strike price in an option agreement or the repurchase price in a repurchase agreement. If the cash outflow is variable, then the amounts disclosed are based on the conditions that exist at each reporting date.</p>			
	IFRS 7.B34	<p>e. A maturity analysis of the undiscounted cash outflows that would or may be required to repurchase the derecognised financial assets or other amounts payable to the transferee in respect of the transferred assets, showing the remaining contractual maturities of the entity's continuing involvement</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 7.B34	<p>The maturity analysis should distinguish cash flows that are required to be paid (e.g., forward contracts), cash flows that the entity may be required to pay (e.g., written put options) and cash flows that the entity might choose to pay (e.g., purchased call options).</p>			
	IFRS 7.B35	<p>An entity uses its judgement to determine an appropriate number of time bands in preparing the maturity analysis.</p>			
	IFRS 7.B36	<p>If there is a range of possible maturities, the cash flows are included on the basis of the earliest date on which the entity can be required or is permitted to pay.</p>			

	<i>IFRS 7.B37</i>	f. Qualitative information that explains and supports the quantitative disclosures in (a)-(e), that includes a description of:			
		▶ The derecognised financial assets and the nature and purpose of the continuing involvement retained after transferring those assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The risks to which an entity is exposed, including:			
		▶ A description of how the entity manages the risk inherent in its continuing involvement in the derecognised financial assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Whether the entity is required to bear losses before other parties, and the ranking and amounts of losses borne by parties whose interests rank lower than the entity's interest in the asset (i.e., its continuing involvement in the asset)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ A description of any triggers associated with obligations to provide financial support or to repurchase a transferred financial asset	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>IFRS 7.42F</i>	An entity may aggregate the information required by IFRS 7.42E above for a particular asset if the entity has more than one type of continuing involvement in that derecognised financial asset, and report it under one type of continuing involvement.			
New	638 <i>IFRS 7.42G</i>	Does the entity disclose, for each reporting period for which a statement of comprehensive income is presented, for each type of continuing involvement:			
	<i>IFRS 7.B38</i>	a. The gain or loss recognised at the date of transfer of the assets, including:			
		▶ Whether that gain or loss on derecognition arose because the fair values of the components of the previously recognised asset (i.e., the interest in the asset derecognised and the interest retained by the entity) were different from the fair value of the previously recognised asset as a whole	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ If that gain or loss on derecognition arose because the fair values of the components of the previously recognised asset were different from the fair value of the previously recognised asset as a whole, whether the fair value measurements included significant inputs that were not based on observable market data	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Income and expenses recognised, both in the reporting period and cumulatively, from the entity's continuing involvement (for example, fair value changes in derivative instruments)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. If the total amount of proceeds from transfer activity (that qualifies for derecognition) in a reporting period is not evenly distributed throughout the reporting period (for example, if a substantial proportion of the total amount of transfer activity takes place in the closing days of a reporting period):			
		▶ When the greatest transfer activity took place within that reporting period (for example, the last five days before the end of the reporting period)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The amount recognised (for example, related gains or losses) from transfer activity in that part of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The total amount of proceeds from transfer activity in that part of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Supplementary Information			
New	639 <i>IFRS 7.42H</i> <i>IFRS 7.B39</i>	Does the entity disclose any additional information that it considers necessary to meet the disclosure objectives of IFRS 7.42B above	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Collateral			
New	640 <i>IFRS 7.14</i> <i>IFRS 9.3.2.23</i> <i>(a)</i>	Does the entity disclose:			
		a. The carrying amount of financial assets pledged as collateral for liabilities or contingent liabilities, including amounts reclassified in accordance with IFRS 9.3.2.23(a)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		b. The terms and conditions relating to the pledge	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	IFRS 9.3.2.23 (a)	<p>If a transferor provides non-cash collateral (such as debt or equity instruments) to the transferee, the accounting for the collateral by the transferor and the transferee depends on whether the transferee has the right to sell or repledge the collateral and whether the transferor has defaulted. If the transferee has the right by contract or custom to sell or repledge the collateral, then the transferor reclassifies that asset in its statement of financial position (for example, as a loaned asset, pledged equity instrument or repurchase receivable) separately from other assets.</p> <p>Some transactions involving the provision of non-cash financial collateral may be considered transfers that fall within the scope of IFRS 7.42D (e.g., non-cash collateral transferred in a repo). This would normally be the case when: (a) the transferee's rights to control the asset are not conditional on the transferor's default. This is often evidenced by the transfer of legal ownership and/or the transferee's ability to re-sell or re-pledge the financial asset; or (b) when the arrangement is considered a pass-through arrangement.</p> <p>Collateral pledged or received subject to a netting arrangement would also fall within the scope of the offsetting disclosures irrespective of whether or not the collateral meets the offsetting criteria.</p>				
New	641	IFRS 7.15	<p>If the entity holds collateral (of financial or non-financial assets) and may sell or repledge the collateral in the absence of default by the owner of the collateral, does the entity disclose:</p> <p>a. The fair value of the collateral held</p> <p>b. The fair value of any such collateral sold or repledged, and whether the entity has an obligation to return it</p> <p>c. The terms and conditions associated with its use of this collateral</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			Allowance account for credit losses			
	642	IFRS 7.16	<p>If financial assets are impaired by credit losses and the entity records the impairment in a separate account (for example, an allowance account or similar account used to record a collective impairment of assets) rather than directly reducing the carrying amount of the asset, does the entity reconcile changes in that account during the period for each class of financial assets</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			Compound financial instruments with multiple embedded derivatives			
	643	IFRS 7.17	<p>If the entity issued an instrument that contains both a liability and an equity component and the instrument has multiple embedded derivatives whose values are interdependent (such as a callable convertible debt instrument), does the entity disclose the existence of those features</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			Defaults and breaches			
	644	IFRS 7.18	<p>For loans payable recognised at the end of the reporting period, does the entity disclose:</p> <p>a. Details of any defaults during the period of principal, interest, sinking fund, or redemption terms of those loans payable</p> <p>b. The carrying amount of the loans payable in default at the end of the reporting period</p> <p>c. Whether the default was remedied, or the terms of the loans payable were renegotiated, before the financial statements were authorised for issue</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	645	IFRS 7.19	<p>If, during the reporting period, there are breaches of loan agreement terms other than those described in IFRS 7.18, does the entity disclose the same information as required by IFRS 7.18 if those breaches permit the lender to demand accelerated repayment (unless the breaches were remedied, or the terms of the loan were renegotiated, on or before the end of the reporting period)</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Statement of comprehensive income

Items of income, expense, gains and losses

New	646	<i>IFRS 7.20(a)</i>	<p>Does the entity disclose the following items of income, expense, gains or losses, either in the statement of comprehensive income or in the notes:</p> <p>Net gains or net losses on:</p> <ul style="list-style-type: none"> ▶ Financial assets or liabilities measured at fair value through profit or loss, showing separately: <ul style="list-style-type: none"> ▶ Net gains or net losses on financial assets or financial liabilities designated as such upon initial recognition, or subsequently in accordance with IFRS 9.6.7.1 <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> ▶ Net gains or net losses on financial assets or financial liabilities that are mandatorily measured at fair value in accordance with IFRS 9 (e.g., financial liabilities that meet the definition of held for trading in IFRS 9) <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> ▶ Financial liabilities designated as at fair value through profit or loss, showing separately: 			
			<p>Please note that this applies only if the liability was designated at fair value through profit or loss under the fair value option</p> <ul style="list-style-type: none"> ▶ The amount of gain or loss recognised in other comprehensive income <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> ▶ The amount of gain or loss recognised in profit or loss <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 			
			<ul style="list-style-type: none"> ▶ Financial assets measured at amortised cost <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> ▶ Financial liabilities measured at amortised cost <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> ▶ Financial assets measured at fair value through other comprehensive income <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 			
New	647	<i>IFRS 7.20(b)</i>	<p>Does the entity disclose either in the statement of comprehensive income or in the notes for financial assets that are measured at amortised cost or financial liabilities not at fair value through profit or loss:</p> <p>a. Total interest income <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>b. Total interest expense <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>Both a) and b) are calculated using the effective interest method</p>			
		<i>IFRS 4.35(d)</i> <i>IFRS 7.20(b)</i>	<p>The entity discloses the total interest expense recognised in profit or loss, but does not need to calculate such interest expense using the effective interest method as required under IFRS 7.20(b) for financial instruments that contain a discretionary participation feature.</p>			
New	648	<i>IFRS 7.20(c)</i>	<p>Does the entity disclose either in the statement of comprehensive income or in the notes, the fee income and expense (other than amounts included in determining the effective interest rate) arising from:</p> <p>a. Financial assets measured at amortised cost or financial liabilities that are not at fair value through profit or loss <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>b. Trust and other fiduciary activities that result in the holding or investing of assets on behalf of individuals, trusts, retirement benefit plans and other institutions <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p>			
New	649	<i>IFRS 7.20(d)</i> <i>IAS 39.AG93</i>	<p>Does the entity disclose either in the statement of comprehensive income or in the notes, the interest income on impaired financial assets accrued in accordance with IAS 39.AG93 <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p>			
New	650	<i>IFRS 7.20(e)</i>	<p>Does the entity disclose either in the statement of comprehensive income or in the notes, the impairment loss for each class of financial asset <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p>			
New	651	<i>IFRS 7.20A</i> <i>IAS 1.82(aa)</i>	<p>If the entity derecognised a financial asset measured at amortised cost, does the entity disclose:</p> <p>a. An analysis of the gain or loss recognised in the statement of profit or loss and other comprehensive income arising from the derecognition of those financial assets, showing separately gains and losses arising from derecognition <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>b. The reasons for derecognising those financial assets <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p>			

Other disclosures

Accounting policies

New	652	IFRS 7.21 IAS 1.117	Does the entity disclose its significant accounting policies comprising the measurement basis (or bases) used in preparing the financial statements and the other accounting policies that are relevant to an understanding of the financial statements in relation to financial instruments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	653	IFRS 7.B5(a)	Does the entity disclose, for financial liabilities designated as at fair value through profit or loss:			
			a. The nature of the financial liabilities the entity has designated as at fair value through profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. The criteria for so designating such financial liabilities on initial recognition	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 9.4.2.2	c. How the entity has satisfied the conditions in IFRS 9.4.2.2 for such designation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	654	IFRS 7.B5(aa)	For financial assets designated at fair value through profit or loss, does the entity disclose:			
			a. The nature of the financial assets the entity has designated as measured at fair value through profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 9.4.1.5	b. How the entity has satisfied the criteria in IFRS 9.4.1.5 for such designation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	655		Does the entity disclose:			
		IFRS 7.B5(c)	a. Whether regular way purchases and sales of financial assets are encountered for at trade date or at settlement date (IFRS 9.3.1.2).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 7.B5(d)	b. If an allowance account is used to reduce the carrying amount of financial assets impaired by credit losses:			
			▶ The criteria for determining when the carrying amount of impaired financial assets is reduced directly (or, in the case of a reversal of a write-down, increased directly) and when the allowance account is used	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			▶ The criteria for writing off amounts charged to the allowance account against the carrying amount of impaired financial assets (refer to IFRS 7.16)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 7.B5(e) IFRS 7.20(a)	c. How net gains or net losses on each category of financial instrument are determined, for example, whether the net gains or net losses on items at fair value through profit or loss include interest or dividend income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 7.B5(f) IFRS 7.20(e)	d. The criteria the entity uses to determine that there is objective evidence that an impairment loss has occurred	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 7.B5(g) IFRS 7.36(d)	e. If the terms of financial assets that would otherwise be past due or impaired have been renegotiated, the accounting policy for financial assets that are the subject of renegotiated terms	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	656	IFRS 7.B5 IAS 1.122	Does the entity disclose management's judgements for financial instruments that have the most significant effect on the financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			Hedge accounting			
New	657	IFRS 7.21A	Does the entity apply the disclosure requirements in IFRS 7.21B-24F for those risk exposures that an entity hedges and for which it elects to apply hedge accounting. Hedge accounting disclosures must provide information about:			
			a. An entity's risk management strategy and how it is applied to manage risk (see IFRS 7.22A-C)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. How the entity's hedging activities may affect the amount, timing and uncertainty of its future cash flows (see IFRS 7.23A-F)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. The effect that hedge accounting has had on the entity's statement of financial position, statement of comprehensive income and statement of changes in equity (see IFRS 7.24A-F)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 7.21B	An entity must present the required disclosures in a single note or separate section in its financial statements. However, an entity need not duplicate information that is already presented elsewhere, provided that the information is incorporated by cross-reference from the financial statements			

		to some other statement, such as a management commentary or risk report, that is available to users of the financial statements on the same terms as the financial statements and at the same time. Without the information incorporated by cross-reference, the financial statements are incomplete.			
	IFRS 7.21D	To meet the objectives of paragraph 21A, an entity must (except as otherwise specified below) determine how much detail to disclose, how much emphasis to place on different aspects of the disclosure requirements, the appropriate level of aggregation or disaggregation, and whether users of financial statements need additional explanations to evaluate the quantitative information disclosed. However, an entity must use the same level of aggregation or disaggregation that it uses for the disclosure requirements of related information in IFRS 9 and IFRS 13 Fair Value Measurement.			
	IFRS 7.21C	When paragraphs 22A-24F require the entity to separate by risk category the information disclosed, the entity must determine each risk category on the basis of the risk exposures an entity decides to hedge and for which hedge accounting is applied. An entity must determine risk categories consistently for all hedge accounting disclosures.			
658	IFRS 7.22A	Does the entity explain its risk management strategy for each risk category of risk exposures that it decides to hedge and for which hedge accounting is applied. This explanation should enable users of financial statements to evaluate, for example :			
		a. How each risk arises	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. How the entity manages each risk; this includes whether the entity hedges an item in its entirety for all risks or hedges a risk component (or components) of an item and why	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The extent of risk exposures that the entity manages	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
659	IFRS 7.22B	To meet the requirements in IFRS 7.22A, does the entity provide information that includes (but is not limited to) a description of:			
		a. The hedging instruments that are used (and how they are used) to hedge risk exposures	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. How the entity determines the economic relationship between the hedged item and the hedging instrument for the purpose of assessing hedge effectiveness	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. How the entity establishes the hedge ratio and what the sources of hedge ineffectiveness are	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
660	IFRS 7.22C IFRS 9.6.3.7	When an entity designates a specific risk component as a hedged item (see IFRS 9.6.3.7) does the entity provide, in addition to the disclosures required by IFRS 7. 22A and 22B, qualitative or quantitative information about:			
		a. How the entity determined the risk component that is designated as the hedged item (including a description of the nature of the relationship between the risk component and the item as a whole)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. How the risk component relates to the item in its entirety (e.g., the designated risk component historically covered on average 80% of the changes in fair value of the item as a whole)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
661	IFRS 7.23A	Unless exempted by IFRS 7.23C, does the entity disclose by risk category quantitative information to allow users of its financial statements to evaluate the terms and conditions of hedging instruments and how they affect the amount, timing and uncertainty of future cash flows of the entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
662	IFRS 7.23B	To meet the requirement in IFRS 7.23A, does the entity provide a breakdown that discloses:			
		a. A profile of the timing of the nominal amount of the hedging instrument; and	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. If applicable, the average price or rate (e.g., strike or forward prices, etc.) of the hedging instrument	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
663	IFRS 7.23C	In situations in which an entity frequently resets (i.e., discontinues and restarts) hedging relationships because both the hedging instrument and the hedged item frequently change (i.e., the entity uses a dynamic process in which both the exposure and the hedging instruments used to manage			

that exposure do not remain the same for long – such as in the example in IFRS 9.B6.5.24(b)) the entity is exempt from providing the disclosures required by IFRS 7.23A and 23B. In such a situation, does the entity disclose:

	a.	Information about the ultimate risk management strategy in relation to those hedging relationships	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b.	A description of how it reflects its risk management strategy by using hedge accounting and designating those particular hedging relationships	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c.	An indication of how frequently the hedging relationships are discontinued and restarted as part of the entity's process in relation to those hedging relationships	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
664	IFRS 7.23D	Does the entity disclose by risk category a description of the sources of hedge ineffectiveness that are expected to affect the hedging relationship during its term	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
665	IFRS 7.23E	If other sources of hedge ineffectiveness emerge in a hedging relationship, does the entity disclose those sources by risk category and explain the resulting hedge ineffectiveness	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
666	IFRS 7.23F	For cash flow hedges, does the entity disclose a description of any forecast transaction for which hedge accounting had been used in the previous period, but which is no longer expected to occur	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
667	IFRS 7.24A	Does the entity disclose, in a tabular format, the following amounts related to items designated as hedging instruments separately by risk category for each type of hedge (fair value hedge, cash flow hedge or hedge of a net investment in a foreign operation):			
	a.	The carrying amount of the hedging instruments (financial assets separately from financial liabilities)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b.	The line item in the statement of financial position that includes the hedging instrument	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c.	The change in fair value of the hedging instrument used as the basis for recognising hedge ineffectiveness for the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d.	The nominal amounts (including quantities such as tonnes or cubic metres) of the hedging instruments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	668	IFRS 7.24B(a)	Does the entity disclose, in a tabular format, the following amounts related to hedged items separately by risk category for fair value hedges:		
	a.	The carrying amount of the hedged item recognised in the statement of financial position (presenting assets separately from liabilities)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b.	The accumulated amount of fair value hedge adjustments on the hedged item included in the carrying amount of the hedged item recognised in the statement of financial position (presenting assets separately from liabilities)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c.	The line item in the statement of financial position that includes the hedged item	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d.	The change in value of the hedged item used as the basis for recognising hedge ineffectiveness for the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	e.	The accumulated amount of fair value hedge adjustments remaining in the statement of financial position for any hedged items that have ceased to be adjusted for hedging gains and losses in accordance with IFRS 9.6.5.10	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 9.6.5.10				
669	IFRS 7.24B(b)	Does the entity disclose, in a tabular format, the following amounts related to hedged items separately by risk category for cash flow hedges and hedges of a net investment in a foreign operation:			
	a.	The change in value of the hedged item used as the basis for recognising hedge ineffectiveness for the period (i.e., for cash flow hedges the change in value used to determine the recognised hedge ineffectiveness in accordance with IFRS 9.6.5.11(c))	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 9.6.5.11 (c)				
	b.	The balances in the cash flow hedge reserve and the foreign currency translation reserve for continuing hedges that are accounted for in accordance with IFRS 9.6.5.11 and 6.5.13(a)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 9.6.5.11 (a)				
	c.	The balances remaining in the cash flow hedge reserve and the foreign currency translation reserve from any hedging	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

		it uses a credit derivative to manage the credit risk of that financial instrument, does the entity disclose:			
	IFRS 9.6.7.1	a. For credit derivatives that have been used to manage the credit risk of financial instruments designated as measured at fair value through profit or loss in accordance with IFRS 9.6.7.1, a reconciliation of each of the nominal amount and the fair value at the beginning and at the end of the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 9.6.7.1	b. The gain or loss recognised in profit or loss on designation of a financial instrument, or a proportion of it, as measured at fair value through profit or loss in accordance with IFRS 9.6.7.1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 9.6.7.4 (b)	c. On discontinuation of measuring a financial instrument, or a proportion of it, at fair value through profit or loss, that financial instrument's fair value that has become the new carrying amount in accordance with IFRS 9.6.7.4(b) and the related nominal or principal amount (except for providing comparative information in accordance with IAS 1, an entity does not need to continue this disclosure in subsequent periods)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Fair value			
	IFRS 7.29 IFRS 4.App A	The entity is not required to disclose fair value:			
		a. If the carrying amount is a reasonable approximation of fair value, for example, for financial instruments such as short-term trade receivables and payables			
		b. For a contract containing a discretionary participation feature, if the fair value of that feature cannot be measured reliably			
		c. For lease liabilities if the entity adopts IFRS 16 early			
New	IFRS 7.29(d)				
676	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"/>
677	IFRS 7.26	In disclosing fair values, does the entity group financial assets and financial liabilities into classes, but offset them only to the extent that their carrying amounts are offset in the statement of financial position	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 13.5-7	Please note that for fair value measurements (whether recognised or only disclosed), the entity should also provide the disclosures required by IFRS 13 (refer to 'Fair value measurement' section).			
New	678 IFRS 7.28 IFRS 9. B5.1.2A	In some cases, an entity does not recognise a gain or loss on initial recognition of a financial asset or financial liability because the fair value is neither evidenced by a quoted price in an active market for an identical asset or liability (i.e., a Level 1 input) nor based on a valuation technique that uses only data from observable markets (see IFRS 9.B5.1.2A). In such cases, does the entity disclose by class of financial asset or financial liability:			
	IFRS 9. B5.1.2A(b)	a. Its accounting policy for recognising in profit or loss the difference between the fair value at initial recognition and the transaction price to reflect a change in factors (including time) that market participants would take into account when pricing the asset or liability (see IFRS 9.B5.1.2A(b))	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The aggregate difference yet to be recognised in profit or loss at the beginning and end of the reporting period and reconciliation of changes in the balance of this difference	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. Why it has concluded that the transaction price was not the best evidence of fair value, including a description of the evidence that supports the fair value	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	679 IFRS 7.30	In the cases described in IFRS 7.29 (c), does the entity disclose information to help users of the financial statements make their own judgements about the extent of possible differences between the carrying amount of those contracts and their fair value, including:			
		a. The fact that the entity does not disclose fair value information for these instruments because their fair value cannot be measured reliably	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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| b. A description of the financial instruments, their carrying amount and an explanation of why fair value cannot be measured reliably | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Information about the market for the instruments | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| d. Information about whether and how the entity intends to dispose of the financial instruments | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| e. If financial instruments whose fair value previously could not be reliably measured are derecognised: | | | |
| ▶ That fact | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ Their carrying amount at the time of derecognition | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ The amount of gain or loss recognised | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Nature and extent of risk arising from financial instruments

IFRS 7.32	The disclosures required by IFRS 7.33-42 focus on the risks that arise from financial instruments and how they have been managed. These risks typically include, but are not limited to, credit risk, liquidity risk and market risk.
IFRS 7.B6	The disclosures are either given in the financial statements or incorporated by cross-reference from the financial statements to some other statement, such as a management commentary or risk report that is available to users of the financial statements on the same terms as the financial statements and at the same time. Without the information incorporated by cross-reference, the financial statements are incomplete.
IFRS 7.32A	Qualitative disclosures in combination with quantitative disclosures enable users to gain an understanding of the nature and extent of risks arising from financial instruments and evaluate the entity's exposure to risk.

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| 680 IFRS 7.31 | Does the entity disclose information that enables users of its financial statements to evaluate the nature and extent of risks arising from financial instruments to which the entity is exposed at the end of the reporting period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
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Qualitative disclosures

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| 681 IFRS 7.33 | For each type of risk arising from financial instruments, does the entity disclose: | | | |
| | a. The exposures to risk and how they arise | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | b. Its objectives, policies and processes for managing the risk and the methods used to measure the risk | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | c. Any changes in (a) or (b) from the previous period | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Quantitative disclosures

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| 682 IFRS 7.34
IAS 24.9 | For each type of risk arising from financial instruments, does the entity disclose: | | | |
| | a. Summary quantitative data about its exposure to that risk at the end of the reporting period based on the information provided internally to key management personnel of the entity (as defined in IAS 24), for example, the entity's board of directors and chief executive officer | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

IFRS 7.B7 IAS 8.10	If the entity uses several methods to manage a risk or an exposure, the entity must disclose information using the method or methods that provide most relevant and reliable information. IAS 8.10 also discusses relevance and reliability.
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| | b. The disclosures required by IFRS 7.36-42 below to the extent they are not provided in accordance with (a) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | c. Concentrations of risk if not apparent from the disclosures made in accordance with (a) and (b) | | | |

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| IFRS 7.B8 | For concentrations of risk, does the entity disclose: | | | |
| | ▶ How management determines concentrations | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | ▶ The shared characteristic that identifies each concentration (e.g., counterparty, geographical area, currency and/or market) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | ▶ The amount of the risk exposure associated with all financial instruments sharing that characteristic | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

IFRS 7.B8 IFRS 7.IG18	Concentrations of risk arise from financial instruments that have similar characteristics and are affected similarly by changes in economic or other conditions. The identification of concentrations of risk requires judgement taking into
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IFRS 7.IG19	<p>account the circumstances of the entity (see IFRS 7.IG18).</p> <p>In accordance with IFRS 7.B8, disclosure of concentrations of risk includes the shared characteristic that identify each concentration. For example, the shared characteristic may refer to geographical distribution of counterparties by groups of countries, individual countries or regions within countries.</p>			
683 IFRS 7.35	<p>If the quantitative data disclosed as at the end of the reporting period are unrepresentative of the entity's exposure to risk during the period, does the entity provide further information that is representative</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 7.IG20	<p>To meet this requirement, the entity might disclose the highest, lowest and average amount of risk to which it was exposed during the reporting period. For example, if an entity typically has a large exposure to a particular currency, but at the end of the reporting period unwinds the position, the entity might disclose a graph that shows the exposure at various times during the reporting period, or disclose the highest, lowest and average exposures.</p>			
684 IFRS 7.36 IAS 32.42	<p>Credit risk</p> <p>Does the entity disclose by class of financial instrument:</p> <p>a. The amount that best represents its maximum exposure to credit risk at the end of the reporting period without taking account of any collateral held or other credit enhancements (e.g., netting agreements that do not qualify for offset in accordance with IAS 32.42), if the carrying amount does not represent the maximum exposure to credit risk</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 7.B9	<p>IFRS 7.36(a) requires disclosure of the amount that best represents the entity's maximum exposure to credit risk. For a financial asset, this is typically the gross carrying amount, net of:</p> <p>a. Any amounts offset in accordance with IAS 32</p> <p>b. Any impairment losses recognised in accordance with IAS 39</p>			
IFRS 7.B10	<p>Activities that give rise to credit risk and the associated maximum exposure to credit risk include, but are not limited to:</p> <p>a. Granting loans and receivables to customers and placing deposits with other entities. In these cases, the maximum exposure to credit risk is the carrying amount of the related financial assets.</p> <p>b. Entering into derivative contracts such as foreign exchange contracts, interest rate swaps and credit derivatives. If the entity measures the resulting asset at fair value, the maximum exposure to credit risk at the end of the reporting period will equal the carrying amount.</p> <p>c. Granting financial guarantees. In this case, the maximum exposure to credit risk is the maximum amount the entity would have to pay if the guarantee is called on, which may be significantly greater than the amount recognised as a liability.</p> <p>d. Making a loan commitment that is irrevocable over the life of the facility or is revocable only in response to a material adverse change. If the issuer cannot settle the loan commitment net in cash or another financial instrument, the maximum credit exposure is the full amount of the commitment. This is because it is uncertain whether the amount of any undrawn portion may be drawn upon in the future. This may be significantly greater than the amount recognised as a liability.</p>			
IFRS 7.IG22	<p>b. Descriptions of collateral held as security and other credit enhancements, and their financial effect (e.g., a quantification of the extent to which collateral and other credit enhancements mitigate credit risk) for the amount that best represents the maximum exposure to credit risk (whether disclosed in accordance with (a) or represented by the carrying amount of a financial instrument)</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	IFRS 7.36 IFRS 7.IG23-IG25	c. The credit quality of financial assets that are neither past due nor impaired	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Financial assets that are either past due or impaired			
685	IFRS 7.37 IFRS 7.IG28	Does the entity disclose by class of financial asset:			
	IFRS 7.IG29	a. An analysis of the age of financial assets that are past due as at the end of the reporting period, but not impaired	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. An analysis of financial assets that are individually determined to be impaired as at the end of the reporting period, including the factors the entity considered in determining that they are impaired	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Collateral and other credit enhancements obtained			
686	IFRS 7.38	If the entity obtains financial or non-financial assets during the period by taking possession of collateral it holds as security or calling on other credit enhancements (e.g., guarantees), and such assets meet the recognition criteria in other IFRS, does the entity disclose for such assets held at the reporting date:			
		a. The nature and carrying amount of the assets obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. If the assets are not readily convertible into cash, its policies for disposing of such assets or for using them in its operations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Liquidity risk			
687	IFRS 7.39	Does the entity disclose:			
		a. A maturity analysis for non-derivative financial liabilities (including issued financial guarantee contracts) that shows the remaining contractual maturities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 7.B11	In preparing the maturity analyses in IFRS 7.39(a) and (b), the entity uses its judgement to determine appropriate time bands.			
	IFRS 7.B11A	In preparing the maturity analyses, the entity does not separate an embedded derivative from a hybrid (combined) financial instrument. For such an instrument, the entity shall apply IFRS 7.39(a).			
	IFRS 7.B11C	If the counterparty has a choice of when an amount is paid, the liability is included on the earliest date on which the entity can be required to pay. For example, financial liabilities that an entity must repay on demand (such as demand deposits) are included in the earliest time band. If the entity is committed to make amounts available in instalments, each instalment is allocated to the earliest period in which the entity can be required to pay. For example, an undrawn loan commitment is included in the time band containing the earliest date on which it can be drawn down. For issued guarantee contracts, the maximum amount of the guarantee is allocated to the earliest period in which the guarantee could be called.			
New	IFRS 7.B11D	The amounts in the maturity analysis are the contractual undiscounted cash flows. Some relevant examples may be gross finance lease obligations (or gross lease liabilities if an entity applies IFRS 16 early) (before deducting finance charges), prices specified in forward agreements to purchase financial assets for cash, net amounts for pay-floating/receive-fixed interest rate swaps for which net cash flows are exchanged, and contractual amounts to be exchanged in a derivative financial instrument (e.g., a currency swap) for which gross cash flows are exchanged and gross loan commitments. Such undiscounted cash flows differ from the amount included in the statement of financial position because the statement of financial position amount is based on discounted cash flows. If the amount payable is not fixed, the entity discloses the amount based on the conditions existing at the end of the reporting period. For example, if the amount payable varies with changes in an index, the amount disclosed may be based on the level of the index at the end of the reporting period.			
		b. A maturity analysis for derivative financial liabilities, which includes the remaining contractual maturities for those derivative financial liabilities for which contractual	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	maturities are essential for an understanding of the timing of the cash flows			
IFRS 7.B11B	For example, this would be the case for:			
	<p>a. An interest rate swap with a remaining maturity of five years in a cash flow hedge of a variable rate financial asset or liability</p> <p>b. All loan commitments</p>			
	c. How it manages the liquidity risk inherent in (a) and (b)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 7.B11E	The entity discloses a maturity analysis of financial assets it holds for managing liquidity risk (e.g., financial assets that are readily saleable or expected to generate cash inflows to meet cash outflows on financial liabilities), if that information is necessary to enable users of its financial statements to evaluate the nature and extent of liquidity risk.			
IFRS 7.B11F	Other factors that the entity considers in IFRS 7.39(c) include, but are not limited to, whether the entity has the following:			
	<p>a. Committed borrowing facilities (e.g., commercial paper facilities) or other lines of credit (for example, stand-by credit facilities) that it can access to meet liquidity needs</p> <p>b. Deposits at central banks to meet liquidity needs</p> <p>c. Very diverse funding sources</p> <p>d. Significant concentrations of liquidity risk in either its assets or its funding sources</p> <p>e. Internal control processes and contingency plans for managing liquidity risk</p> <p>f. Instruments that include accelerated repayment terms (e.g., upon the downgrade of the entity's credit rating)</p> <p>g. Instruments that could require the posting of collateral (e.g., margin calls for derivatives)</p> <p>h. Instruments that allow the entity to choose whether it settles its financial liabilities by delivering cash (or another financial asset) or by delivering its own shares</p> <p>Or</p> <p>i. Instruments that are subject to master netting agreements</p>			
IFRS 7.34(a)	d. Does the entity explain how summary quantitative data about its exposure to liquidity risk are determined	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 7.B10A	In accordance with IFRS 7.34(a), an entity discloses summary quantitative data about its exposure to liquidity risk on the basis of information provided internally to key management personnel.			
IFRS 7.B10A	e. If the outflow of cash (or another financial asset) included in the data in (d) above could either:			
	<p>► Occur significantly earlier than indicated in the data</p> <p>Or</p> <p>► Be for significantly different amounts from those indicated in the data (e.g., for a derivative that is included in the data on a net settlement basis, but for which, the counterparty has the option to require gross settlement)</p>			
	Does the entity state that fact and provide quantitative information that enables users of its financial statements to evaluate the extent of this risk unless that information is included in the contractual maturity analysis required by IFRS 7.39(a) or 39(b) above	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Market risk			
	Sensitivity analysis			
IFRS 7. B21	An entity must provide sensitivity analyses for the whole of its business, but may provide different types of sensitivity analyses for different classes of financial instruments.			
IFRS 7.B22	Interest rate risk Interest rate risk arises on interest-bearing financial instruments recognised in the statement of financial position (e.g., debt instruments acquired or issued) and on some financial instruments not recognised in the statement of financial position (e.g., some loan commitments).			
IFRS 7.B23-B24	Currency risk			

IFRS 7.B25-B28	<p>Currency risk does not arise from financial instruments that are non-monetary items or from financial instruments denominated in the functional currency. An entity discloses a sensitivity analysis for each currency to which it has significant exposure.</p> <p>Other price risk</p> <p>Other price risk arises on financial instruments because of changes in, for example, commodity prices or equity prices. To comply with IFRS 7.40, the entity might disclose the effect of a decrease in a specified stock market index, commodity price, or other risk variable. For example, if an entity gives residual value guarantees that are financial instruments, the entity discloses an increase or decrease in the value of the assets to which the guarantee applies.</p> <p>Two examples of financial instruments that give rise to equity price risk are a holding of equities in another entity and an investment in a trust, which, in turn, holds investments in equity instruments. The fair values of such financial instruments are affected by changes in the market price of the underlying equity instruments.</p> <p>Under IFRS 7.40(a), an entity discloses the sensitivity of profit or loss separately from the sensitivity of equity. For example, the sensitivity from instruments classified as at fair value through profit or loss is disclosed separately from the sensitivity of instruments whose changes in fair value are presented in other comprehensive income.</p> <p>Financial instruments that the entity classifies as equity instruments are not remeasured. Neither profit or loss or equity will be affected by the equity price risk of those instruments. Accordingly, no sensitivity analysis is required.</p>			
688 IFRS 7.40	<p>Unless the entity complies with IFRS 7.41 below, does the entity disclose:</p>			
IFRS 7.IG33 IFRS 7.IG34	<p>a. A sensitivity analysis for each type of market risk to which the entity is exposed at the end of the reporting period, showing how profit or loss and equity would have been affected by changes in the relevant risk variable that were reasonably possible at the end of the reporting period</p> <p>b. The methods and assumptions used in preparing the sensitivity analysis</p> <p>c. Changes from the previous period in the methods and assumptions used and reasons for such changes</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 7.B17	<p>In accordance with IFRS 7.B3, the entity decides how it aggregates information to display the overall picture without combining information with the different characteristics about exposures to risks from significantly different economic environments. If the entity is exposed to only one type of market risk in only one economic environment, it does not show disaggregated information.</p>			
IFRS 7.B18	<p>For the purpose of this sensitivity analysis:</p> <p>a. Entities disclose the effect on profit or loss and equity at the end of the reporting period, assuming that a reasonably possible change in the relevant risk variable had occurred at the end of the reporting period and had been applied to the risk exposures in existence at that date. For example, if an entity has a floating rate liability at the end of the year, the entity would disclose the effect on profit or loss (that is, interest expense) for the current year if interest rates had varied by reasonably possible amounts.</p> <p>b. Entities are not required to disclose the effect on profit or loss and equity for each change within a range of reasonably possible changes of the relevant risk variable. Disclosure of the effects of the changes at the limits of the reasonably possible range would be sufficient.</p>			
IFRS 7.B19	<p>In determining what a reasonably possible change in the relevant risk variable is, the entity considers the following:</p> <p>a. The economic environments in which it operates. A reasonably possible change does not include remote or worst case scenarios or stress tests. Moreover, if the rate</p>			

of change in the underlying risk variable is stable, the entity need not alter the chosen reasonably possible change in the risk variable. For example, assume that interest rates are 5% and an entity determines that a fluctuation in interest rates of ± 50 basis points is reasonably possible. It would disclose the effect on profit or loss and equity if interest rates were to change to 4.5% or 5.5%. In the next period, interest rates have increased to 5.5%. The entity continues to believe that interest rates may fluctuate by ± 50 basis points (i.e., the rate of change in interest rates is stable). The entity discloses the effect on profit or loss and equity if interest rates were to change to 5% or 6%. The entity is not required to revise its assessment that interest rates might reasonably fluctuate, unless there is evidence that interest rates have become significantly more volatile.

- b. The time frame over which it is making the assessment. The sensitivity analysis shows the effects of changes that are considered reasonably possible over the period until the entity will next present these disclosures, which is usually its next annual reporting period.

689 IFRS 7.41

If the entity prepares a sensitivity analysis, such as a value-at-risk, that reflects interdependencies between risk variables (e.g., interest rates and exchange rates) and uses it to manage financial risks, the entity may use that sensitivity analysis in place of the analysis in IFRS 7.40 above. If the entity uses such a sensitivity analysis, does the entity also explain:

- a. The method used in preparing such a sensitivity analysis, and the main parameters and assumptions underlying the data
- b. The objective of the method used and limitations that may result in the information not fully reflecting the fair value of the assets and liabilities involved

IFRS 7.B20

IFRS 7.41 applies even if such methodology measures only the potential for loss and does not measure the potential for gain. Such an entity might comply with IFRS 7.41(a) by disclosing the type of value-at-risk model used (e.g., whether the model relies on Monte Carlo simulations), an explanation about how the model works and the main assumptions (e.g., the holding period and confidence level). Entities might also disclose the historical observation period and weightings applied to observations within that period, an explanation of how options are dealt with in the calculations, and which volatilities and correlations (or, alternatively, Monte Carlo probability distribution simulations) are used.

Other market risk disclosures

690 IFRS 7.42

If the sensitivity analyses in IFRS 7.40 or 41 above are unrepresentative of a risk inherent in a financial instrument (e.g., because the exposure at the end of the reporting period does not reflect the exposure during the reporting period), does the entity disclose that fact and the reason it believes the sensitivity analyses are unrepresentative

IFRS 7.IG37-IG40

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

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

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

Or

c. The entity has a large holding of a financial asset that, if sold in its entirety, would be sold at a discount or premium to the quoted market price for a smaller holding

Puttable instruments and other similar instruments classified as equity

- 691 IAS 1.80A If the entity reclassifies:
- a. A puttable financial instrument classified as an equity instrument
- Or
- b. An instrument that imposes on the entity an obligation to deliver to another party a pro rata share of the net assets of the entity only on liquidation, and is classified as an equity instrument
- between financial liabilities and equity, does it disclose:
- ▶ The amount reclassified into and out of each category (financial liabilities or equity)
 - ▶ The timing of the reclassification
 - ▶ The reason for the reclassification
- 692 IAS 1.136A For puttable financial instruments classified as equity instruments, does the entity disclose:
- a. Summary quantitative data about the amount classified as equity
 - b. Its objectives, policies and processes for managing its obligation to repurchase or redeem the instruments if required to do so by the instrument holders, including any changes from the previous period
 - c. The expected cash outflow on redemption or repurchase of that class of financial instruments
 - d. Information about how the expected cash outflow on redemption or repurchase was determined

Offset financial assets and financial liabilities

IAS 32.43

When an entity has the right to receive or pay a single net amount and intends to do so, it has, in effect, only a single financial asset or financial liability. In other circumstances, financial assets and financial liabilities are presented separately from each other consistently with their characteristics as resources or obligations of the entity.

IFRS 7.13A

Disclosures below also apply to recognised financial instruments that are subject to an enforceable master netting arrangement or similar agreement, irrespective of whether they are set off in accordance with IAS 32.42.

IFRS 7.13B

An entity must disclose information to enable users of its financial statements to evaluate the effect or potential effect of netting arrangements on the entity's financial position. This includes the effect, or potential effect, of rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities that are within the scope of IFRS 7.13A.

- 693 IFRS 7.13C IFRS 7.13D Does the entity separately disclose, in a tabular format (unless another format is more appropriate), recognised financial assets and recognised financial liabilities that have been set-off in accordance with IAS 32.42 or that are subject to an enforceable master netting arrangement or similar agreement, the following quantitative information:
- a. The gross amounts of those recognised financial assets and recognised financial liabilities
 - b. The amounts that are set off in accordance with the criteria in IAS 32.42 when determining the net amounts presented in the statement of financial position
 - c. The net amounts presented in the statement of financial position
 - d. The amounts subject to an enforceable master netting arrangement or similar agreement that are not otherwise included in b. above (for each instrument limited to the amount included in c. above), including:
 - ▶ Amounts related to recognised financial instruments that do not meet some or all of the offsetting criteria in IAS 32.42

		▶ Amounts related to financial collateral (including cash collateral)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		e. The net amount after deducting the amounts in (d) from the amounts in (c) above	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
694	IFRS 7.13E	Does the entity disclose a description of the rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities subject to enforceable master netting arrangements and similar agreements that are disclosed in accordance with IFRS 7.13C (d) above, including the nature of those rights	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
695	IFRS 7.13F	Does the entity cross-refer the information of IFRS 7.13B-13E above if it is disclosed in more than one note to the financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Extinguishing financial liabilities with equity instruments (IFRIC 19)			
696	IFRIC 19.11	Does the entity disclose a gain or loss recognised in accordance with paragraphs 9 and 10 of IFRIC 19 as a separate line item in profit or loss or in the notes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRIC 19.2	IFRIC 19 provides guidance for the accounting when an entity renegotiates terms of a liability, with the result that a debtor extinguishes a financial liability fully or partially by issuing equity instruments to the creditor.			
		Transition requirements			
	IFRS 9.7.2.1 IFRS 9.7.2.13 IFRS 7.44S	Despite the requirements of IFRS 9.7.2.1 (retrospective application), an entity that adopts the classification and measurement requirements of IFRS 9 (2013) must provide the disclosures set out in IFRS 7.44T - W. The entity need not restate prior periods. The entity may restate prior periods if, and only if, it is possible without the use of hindsight.			
New	697	IFRS 7.44I	When an entity first applies IFRS 9 (2013), does the entity disclose for each class of financial assets and financial liabilities at the date of initial application:		
		a. The original measurement category and carrying amount determined in accordance with IAS 39	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The new measurement category and carrying amount determined in accordance with IFRS 9 (2013)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The amount of any financial assets and financial liabilities in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated, distinguishing between those that IFRS 9 (2013) requires an entity to reclassify and those that an entity elects to reclassify	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 7.44I	The entity must present these quantitative disclosures in tabular format unless another format is more appropriate.			
New	698	IFRS 7.44J	When an entity first applies IFRS 9 (2013), does the entity disclose qualitative information to enable users to understand:		
		a. How it applied the classification requirements in IFRS 9 (2013) to those financial assets whose classification changed as a result of applying IFRS 9 (2013)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The reasons for any designation or de-designation of financial assets or financial liabilities as measured at fair value through profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	699	IFRS 7.44T	At the date of initial application of the classification and measurement requirements of IFRS 9 (2013), does the entity disclose the changes in the classifications of financial assets and financial liabilities, showing separately:		
		a. The changes in the carrying amounts on the basis of their measurement categories in accordance with IAS 39 (i.e., not resulting from a change in measurement attribute on transition to IFRS 9 (2013))	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The changes in the carrying amounts arising from a change in a measurement attribute on transition to IFRS 9 (2013)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 7.44T	Disclosures required in IFRS 7.44T are only required under IFRS 9.7.2.13 in the annual period in which IFRS 9 (2013) is initially applied and are not required after that annual period.			

New	700	IFRS 7.44U	In the reporting period in which IFRS 9 (2013) is initially applied, does the entity disclose the following information for financial assets and financial liabilities that have been reclassified so that they are measured at amortised cost as a result of the transition to IFRS 9 (2013):			
			a. The fair value of the financial assets and financial liabilities at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. The fair value gain or loss that would have been recognised in profit or loss or other comprehensive income during the reporting period if the financial assets and financial liabilities had not been reclassified	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. The effective interest rate determined on the date of reclassification	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			d. The interest income or expense recognised	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IFRS 7.44U Disclosures required in IFRS 7.44U above are only required in the reporting period of the initial application of IFRS 9 (2013). However, if an entity treats the fair value of a financial asset or financial liability as its amortised cost at the date of initial application, the disclosures in IFRS 7.44U(c) and (d) must be made for each reporting period following reclassification until derecognition.

New	701	IFRS 7.44V	If an entity presents the disclosures set out in IFRS 7.44S-44U above at the date of initial application of IFRS 9 (2013), do those disclosures, and the disclosures in IAS 8.28 during the reporting period containing the date of initial application, permit reconciliation between:			
			a. The measurement categories in accordance with IAS 39 and IFRS 9 (2013)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. The line items presented in the statements of financial position	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

New	702	IFRS 7.44W	If an entity presents the disclosures set out in IFRS 7.44S-44U above at the date of initial application of IFRS 9 (2013), do those disclosures, and the disclosures in IFRS 7.25 at the date of initial application, permit reconciliation of:			
			a. The measurement categories presented in accordance with IAS 39 and IFRS 9 (2013)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. The class of financial instrument at the date of initial application	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IFRS 9 *Financial Instruments* (2014), disclosures for financial instruments IFRS 9 (2014) and IFRS 7

Items in this section set out the disclosure requirements if the entity adopts IFRS 9 *Financial Instruments* (2014). If an entity adopts IFRS 9 *Financial Instruments* (2009), i.e., for financial assets only, refer to the previous version of this disclosure checklist. If the entity adopts IFRS 9 *Financial Instruments* (2010 or 2013), refer to the section 'IFRS 9 *Financial Instruments* (2010 or 2013), disclosures for financial instruments IFRS 9 (2010 or 2013) and IFRS 7' in this checklist. If the entity does not adopt IFRS 9 *Financial Instruments*, but continues to apply IAS 39 *Financial Instruments: Recognition and Measurement*, refer to the 'Financial instruments' section of this checklist. If an entity elects to apply the temporary exemption from IFRS 9 or the overlay approach in accordance with Applying IFRS 9 *Financial Instruments* with IFRS 4 *Insurance Contracts* issued in September 2016, refer to the 'Insurance contracts' section of this checklist.

IFRS 9 (2014) was issued in July 2014. An entity shall apply IFRS 9 (2014) for annual periods beginning on or after 1 January 2018. Early application is permitted. If an entity elects to apply IFRS 9 (2014) early, it must apply all of the requirements in this standard at the same time (but see IFRS 9.7.1.2, 7.2.21 and 7.3.2).

For annual periods beginning before 1 January 2018, the entity may elect to apply IFRS 9 (2009), IFRS 9 (2010) or IFRS 9 (2013) instead of applying IFRS 9 (2014) if, and only if, the entity's relevant date of initial application is before 1 February 2015.

	IFRS 9.7.2.1	An entity shall apply IFRS 9 (2014) retrospectively, in accordance with IAS 8, except as specified in IFRS 9.7.2.4 - IFRS 9.7.2.26 and 7.2.28.			
	IFRS 9.7.2.16	If an entity prepares interim financial reports in accordance with IAS 34, the entity need not apply the requirements in IFRS 9 (2010) to interim periods prior to the date of initial application if it is impracticable (as defined in IAS 8).			
New	703 IFRS 9.7.1.1	If the entity elects to apply IFRS 9 (2014) early, does the entity disclose that fact and, at the same time, apply the amendments in IFRS 9. Appendix C	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	704 IFRS 9.7.1.2	If an entity elects to apply only the requirement below, does the entity disclose that fact and provide on an ongoing basis the related disclosures set out in IFRS 7.10-11 (as amended by IFRS 9, issued in October 2010)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 9.7.1.2	Notwithstanding the requirements in IFRS 9.7.1.1, for annual periods beginning before 1 January 2018, an entity may elect to apply the requirements for the presentation of gains and losses on financial liabilities designated as at fair value through profit or loss in IFRS 9.5.7.1(c), 5.7.7-5.7.9, 7.2.14 and B5.7.5-B5.7.20 without applying the other requirements in this standard.			
Financial instruments					
		Items in this section set out the disclosure requirements if the entity adopts IFRS 9 <i>Financial Instruments</i> (2014). If an entity adopts IFRS 9 <i>Financial Instruments</i> (2009), i.e., for financial assets only, refer to the previous version of this disclosure checklist. If the entity adopts IFRS 9 <i>Financial Instruments</i> (2010 or 2013), refer to the section 'IFRS 9 <i>Financial Instruments</i> (2010 or 2013), disclosures for financial instruments IFRS 9 (2010 or 2013) and IFRS 7' in this checklist. If the entity does not adopt IFRS 9 <i>Financial Instruments</i> , but continues to apply IAS 39 <i>Financial Instruments: Recognition and Measurement</i> , refer to the 'Financial instruments' section in this checklist.			
705	IFRS 7.6	If disclosures are required by class of financial instrument, does the entity: a. Group financial instruments into classes that are appropriate to the nature of the information disclosed and that take into account the characteristics of those financial instruments b. Provide sufficient information to permit reconciliation to the relevant items in the statement of financial position	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 7.B1 - B3	IFRS 7.6 requires the entity to group financial instruments into classes that are appropriate to the nature of the information disclosed and that take into account the characteristics of those financial instruments. These classes are determined by the entity and, as such, are distinct from the categories of financial instruments specified in IFRS 9. In determining classes of financial instruments, an entity, at minimum: a. Distinguishes between instruments measured at amortised cost from those measured at fair value b. Treats as a separate class or classes those financial instruments outside the scope of this IFRS The entity decides how much detail it provides to satisfy the requirements, how much emphasis it places on different aspects of the requirements, and how it aggregates information to display the overall picture without combining information with different characteristics, in the light of its circumstances. It is necessary to balance between excessive detail and obscuring important information as a result of too much aggregation. For example, an entity must not obscure important information by including it among a large amount of insignificant detail. Similarly, an entity must not aggregate information so that it obscures important differences between individual transactions or associated risks.			
706	IFRS 7.7	Does the entity disclose information that enables users of its financial statements to evaluate the significance of financial instruments to its financial position and performance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

New	707	IFRS 7.8 IFRS 9.4.1.1-4.1.5 IFRS 9.4.2.1-4.2.2 IFRS 9.4.2 IFRS 9.6.7.1	Does the entity disclose, either in the statement of financial position or in the notes, the carrying amounts of each of the following:			
			a. Financial assets measured at fair value through profit or loss, showing separately:			
			▶ Those designated as such upon initial recognition or subsequently in accordance with IFRS 9.6.7.1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			▶ Those mandatorily measured at fair value through profit or loss in accordance with IFRS 9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 9.3.3.5	▶ Those measured as such in accordance with the election in IFRS 9.3.3.5, if the entity adopts IFRS 17 early	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IAS 32.33A	▶ Those measured as such in accordance with the election in IAS 32.33A, if the entity adopts IFRS 17 early	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. Financial liabilities at fair value through profit or loss, showing separately:			
		IFRS 9.6.7.1	▶ Those designated as such upon initial recognition or subsequently in accordance with IFRS 9.6.7.1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			▶ Those that meet the definition of held for trading in IFRS 9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. Financial assets measured at amortised cost	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			d. Financial liabilities measured at amortised cost	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			e. Financial assets measured at fair value through other comprehensive income, showing separately:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 9.4.1.2A	▶ Financial assets that are measured at fair value through other comprehensive income in accordance with IFRS 9.4.1.2A	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 9.5.7.5	▶ Investments in equity instruments designated as such upon initial recognition in accordance with IFRS 9.5.7.5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Financial assets or financial liabilities at fair value through profit or loss

New	708	IFRS 7.9	If the entity has designated a financial asset (or group of financial assets) as measured at fair value through profit or loss that would otherwise be measured at fair value through other comprehensive income or amortised cost, does it disclose:			
		IFRS 7.36(a)	a. The maximum exposure to credit risk (see IFRS 7.36(a)) of the financial asset (or group of financial assets) at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 7.36(b)	b. The amount by which any related credit derivatives or similar instruments mitigate that maximum exposure to credit risk (see IFRS 7.36(b))	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. The amount of change, during the period and cumulatively, in the fair value of the financial asset (or group of financial assets) that is attributable to changes in the credit risk of the financial asset determined either:			
			▶ As the change in its fair value that is not attributable to changes in market conditions that give rise to market risk	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			Or			
			▶ Using an alternative method that the entity believes more faithfully represents the change in its fair value that is attributable to changes in credit risk of the asset	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 7.9	Changes in market conditions that give rise to market risk include changes in an interest rate, commodity price, foreign exchange rate or index of prices or rates.			
			d. The amount of the change in the fair value of any related credit derivatives or similar instruments that has occurred during the reporting period and cumulatively since the financial asset was designated	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

New	709	IFRS 7.10 IFRS 9.4.2.2 IFRS 9.5.7.7	If the entity (a) has designated a financial liability as at fair value through profit or loss in accordance with IFRS 9.4.2.2 and (b) is required to present the effects of changes in that liability's credit risk in other comprehensive income (see IFRS 9.5.7.7) does it disclose:			
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	<i>IFRS 9.B5.7.13</i> <i>-B5.7.20</i>	a. The amount of change, cumulatively, in the fair value of the financial liability that is attributable to changes in the credit risk of that liability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The difference between the financial liability's carrying amount and the amount the entity would be contractually required to pay at maturity to the holder of the obligation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. Any transfers of the cumulative gain or loss within equity during the reporting period, including the reason for such transfers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. If a liability is derecognised during the reporting period, the amount (if any) presented in other comprehensive income that was realised at derecognition	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>IFRS 9.5.7.7</i> <i>IFRS 9.B5.7.13</i> <i>-B5.7.20</i> <i>IFRS 9.B5.7.5-7,</i> <i>10-12</i> <i>IFRS 9.5.7.8</i>	An entity presents a gain or loss on a financial liability designated at fair value through profit or loss, as follows: a. The change in the fair value of the financial liability that is attributable to changes in the credit risk of that liability is presented in other comprehensive income b. The remaining amount of change in the fair value of the liability is presented in profit or loss unless the treatment of the effects of changes in the liability's credit risk described in (a) would create or enlarge an accounting mismatch in profit or loss. If these requirements were to create or enlarge an accounting mismatch in profit or loss, an entity must present all gains and losses on that liability (including the effects of changes in the credit risk of that liability) in profit or loss.			
New	710 <i>IFRS 7.10A</i> <i>IFRS 9.4.2.2</i> <i>IFRS 9.5.7.7</i> <i>IFRS 9.5.7.8</i>	If the entity (a) has designated a financial liability as at fair value through profit or loss in accordance with IFRS 9.4.2.2 and (b) is required to present all changes in the fair value of that liability (including the effects of changes in the credit risk of the liability) in profit or loss (see IFRS 9.5.7.7-8) does it disclose:			
	<i>IFRS 9.B5.7.13</i> <i>-B5.7.20</i>	a. The amount of change, during the period and cumulatively, in the fair value of the financial liability that is attributable to changes in the credit risk of that liability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The difference between the financial liability's carrying amount and the amount the entity would be contractually required to pay at maturity to the holder of the obligation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	711 <i>IFRS 7.11</i>	Does the entity disclose:			
	<i>IFRS 9.5.7.7</i> <i>(a)</i>	a. A detailed description of the methods used to comply with the requirements in IFRS 7.9(c), 10(a) and 10A(a) and IFRS 9.5.7.7(a), including an explanation of why the method is appropriate.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. If the entity believes that the disclosure it has given, either in the statement of financial position or in the notes, to comply with the requirements in IFRS 7.9(c), 10(a) and 10A(a) or IFRS 9.5.7.7(a) does not faithfully represent the change in the fair value of the financial asset or financial liability attributable to changes in its credit risk: ▶ The reasons for reaching this conclusion ▶ The factors the entity believes are relevant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>IFRS 9. B5.7.7</i> <i>IFRS 9. B5.7.8</i>	c. A detailed description of the methodology or methodologies used to determine whether presenting the effects of changes in a liability's credit risk in other comprehensive income would create or enlarge an accounting mismatch in profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>IFRS 9. B5.7.6</i>	d. If the entity is required to present the effects of changes in a liability's credit risk in profit or loss (to comply with c. above), the disclosure must include a detailed description of the economic relationship described in IFRS 9.B5.7.6	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Investments in equity instruments designated at fair value through other comprehensive income			
New	712 <i>IFRS 7.11A</i> <i>IFRS 9.5.7.5</i>	If an entity designated investments in equity instruments to be measured at fair value through other comprehensive income, as permitted by IFRS 9.5.7.5, does it disclose: a. Which investments in equity instruments have been designated to be measured at fair value through other comprehensive income b. The reasons for using this presentation alternative	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

			c. The fair value of each such investment at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			d. Dividends recognised during the period, showing separately:			
			▶ Those related to investments derecognised during the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			▶ Those related to investments held at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			e. Any transfers of the cumulative gain or loss within equity during the reporting period and the reason for such transfers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	713	IFRS 7.11B	If an entity derecognises investments in equity instruments measured at fair value through other comprehensive income during the reporting period, does it disclose:			
			a. The reasons for disposing of the investments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. The fair value of the investments at the date of derecognition	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. The cumulative gain or loss on disposal	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			Reclassification			
New	714	IFRS 7.12B IFRS 9.4.4.1	If the entity, in the current or previous reporting periods, has reclassified any financial assets in accordance with paragraph 4.4.1 of IFRS 9 (2014), for each such event, does the entity disclose:			
			a. The date of reclassification	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. A detailed explanation of the change in business model and a qualitative description of its effect on the entity's financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. The amount reclassified into and out of each category	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IAS 1.82(ca)	d. For any financial assets reclassified out of the amortised cost measurement category so that they are measured at fair value through profit or loss, any gain or loss arising from a difference between the previous amortised cost of the financial asset and its fair value at the reclassification date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IAS 1.82(cb)	e. For any financial asset is reclassified out of the fair value through other comprehensive income measurement category so that it is measured at fair value through profit or loss, any cumulative gain or loss previously recognised in other comprehensive income that is reclassified to profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	715	IFRS 7.12C IFRS 9.4.4.1	For each reporting period following reclassification until derecognition of assets reclassified out of the fair value through profit or loss category so that they are measured at amortised cost or fair value through other comprehensive income in accordance with IFRS 9.4.4.1, does the entity disclose:			
			a. The effective interest rate determined on the date of reclassification	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. The interest revenue recognised	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	716	IFRS 7.12D	If, since its last annual reporting date, the entity has reclassified financial assets out of the fair value through other comprehensive income category so that they are measured at amortised cost or out of the fair value through profit or loss category so that they are measured at amortised cost or fair value through other comprehensive income, does it disclose:			
			a. The fair value of the financial assets at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. The fair value gain or loss that would have been recognised in profit or loss or other comprehensive income during the reporting period if the financial assets had not been reclassified	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	717	IFRS 7.42N	If an entity treats the fair value of a financial asset or financial liability as its amortised cost at the date of initial application of IFRS 9 (2014), does the entity make the disclosures in IFRS 7.42N for each reporting period until derecognition	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			Transfers of financial assets			
New	718	IFRS 7.42A	Does the entity present the disclosures required by IFRS 7.42B-42H in a single note in its financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

New 719 IFRS 7.42B	Does the entity disclose information that enables users of its financial statements:			
	a. To understand the relationship between transferred financial assets that are not derecognised in their entirety and the associated liabilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. To evaluate the nature of, and risks associated with, the entity's continuing involvement in derecognised financial assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IFRS 7.42A

The disclosures required by IFRS 7.42B-42H relating to transferred financial assets supplement the other disclosure requirements of IFRS 7. The entity provides these disclosures for all transferred financial assets that are not derecognised and for any continuing involvement in a transferred asset, existing at the reporting date, irrespective of when the related transfer transaction occurred.

For these disclosures, an entity transfers all or part of a financial asset (the transferred financial asset), if it either:

a. Transfers the contractual rights to receive the cash flows of that financial asset

Or

b. Retains the contractual rights to receive the cash flows of that financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients in an arrangement (commonly referred to as a 'pass-through arrangement')

Note: the meaning of 'transfer' in IFRS 7 differs from that in IFRS 9 with respect to pass-through arrangements. In particular, for pass-through arrangements to qualify as transfers under IFRS 9, all three conditions in IFRS 9.3.2.5 (commonly referred to as the pass-through conditions) need to be met. In contrast, pass-through conditions need not be met for pass-through arrangements to be within the scope of IFRS 7. Accordingly, an arrangement whereby a reporting entity (including any consolidated structured entity) issues notes payable to investors that are contractually referenced to specified assets, and are non-recourse to the group, falls within the scope of these disclosure requirements, irrespective of whether such an arrangement meets all the IFRS 9 pass-through conditions.

Transferred financial assets that are not derecognised in their entirety

New 720 IFRS 7.42D	To meet the objectives in IFRS 7.42B(a) above, does the entity disclose for each class of transferred financial assets that are not derecognised in their entirety:			
	a. The nature of the transferred assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. The nature of the risks and rewards of ownership to which the entity remains exposed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. A description of the nature of the relationship between the transferred assets and the associated liabilities, including any restrictions arising from the transfer on the entity's use of the transferred assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	d. When the counterparty (counterparties) to the associated liabilities has (have) recourse only to the transferred assets, a schedule that sets out			
	▶ The fair value of the transferred assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶ The fair value of the associated liabilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶ The net position	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	e. When the entity continues to recognise all of the transferred assets, the carrying amounts of the transferred assets and the associated liabilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 9.3.2.6(c) (ii) IFRS 9.3.2.16	f. When the entity continues to recognise the assets to the extent of its continuing involvement:			
	▶ The total carrying amount of the original assets before the transfer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶ The carrying amount of the assets that the entity continues to recognise	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		► The carrying amount of the associated liabilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 7.B32		These disclosures are required at each reporting date at which the entity continues to recognise the transferred financial asset, regardless of when the transfer occurred.			
		Transferred financial assets that are derecognised in their entirety			
IFRS 7.42C		For the purpose of applying the disclosure requirements of IFRS 7.42E-42H, an entity has continuing involvement in a transferred financial asset if, as part of the transfer, the entity retains any of the contractual rights or obligations inherent in the transferred financial asset or obtains any new contractual rights or obligations relating to the transferred financial asset. The following do not constitute continuing involvement:			
		a. Normal representations and warranties relating to fraudulent transfer and concepts of reasonableness, good faith and fair dealings that could invalidate a transfer as a result of legal action			
		b. Forward, option and other contracts to reacquire the transferred financial asset for which the contract price (or exercise price) is the fair value of the transferred financial asset			
		c. An arrangement whereby an entity retains the contractual rights to receive the cash flows of a financial asset, but assumes a contractual obligation to pay the cash flows to one or more entities and the conditions in IFRS 9.3.2.5(a)-(c) are met			
IFRS 7.B29		The assessment of continuing involvement in a transferred financial asset for the purpose of the disclosure requirements of IFRS 7.42E-42H is made at the level of the reporting entity.			
IFRS 7.B30		IFRS 7.42E-42H requires qualitative and quantitative disclosures for each type of continuing involvement in derecognised financial assets. An entity aggregates its continuing involvement into types that are representative of the entity's exposure to risks. For example, by type of financial instrument (e.g., guarantees or call options) or by type of transfer (e.g., factoring of receivables, securitisations and secured lending).			
IFRS 7.B30A					
IFRS 7.B31					
IFRS 7.B33					
New 721	IFRS 7.42E IFRS 9.3.2.6 (a) IFRS 9.3.2.6(c) (i)	To meet the objectives in IFRS 7.42B(b), when the entity derecognises transferred financial assets in their entirety, but has continuing involvement in them, does the entity disclose for each type of continuing involvement at the reporting date:			
		a. The carrying amount of the assets and liabilities that are recognised in the entity's statement of financial position and represent the entity's continuing involvement in the derecognised financial assets, and the line items in which those assets and liabilities are recognised	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The fair value of the assets and liabilities that represent the entity's continuing involvement in the derecognised financial assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The amount that best represents the entity's maximum exposure to loss from its continuing involvement in the derecognised financial assets, and how the maximum exposure to loss is determined	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. The undiscounted cash outflows that would or may be required to repurchase the derecognised financial assets or other amounts payable to the transferee for the transferred assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Examples of cash outflows to repurchase the derecognised financial assets include the strike price in an option agreement or the repurchase price in a repurchase agreement. If the cash outflow is variable, then the amounts disclosed are based on the conditions that exist at each reporting date.			
IFRS 7.B34		e. A maturity analysis of the undiscounted cash outflows that would or may be required to repurchase the derecognised financial assets or other amounts payable to the transferee in respect of the transferred assets, showing the remaining contractual maturities of the entity's continuing involvement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Supplementary information

New	723	IFRS 7.42H IFRS 7.B39	Does the entity disclose any additional information that it considers necessary to meet the disclosure objectives of IFRS 7.42B above	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			Collateral			
New	724	IFRS 7.14 IFRS 9.3.2.23 (a)	Does the entity disclose: a. The carrying amount of financial assets pledged as collateral for liabilities or contingent liabilities, including amounts reclassified in accordance with IFRS 9.3.2.23(a)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 9.3.2.23 (a)	b. The terms and conditions relating to the pledge	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<p>If a transferor provides non-cash collateral (such as debt or equity instruments) to the transferee, the accounting for the collateral by the transferor and the transferee depends on whether the transferee has the right to sell or repledge the collateral and whether the transferor has defaulted. If the transferee has the right by contract or custom to sell or repledge the collateral, then the transferor reclassifies that asset in its statement of financial position (for example, as a loaned asset, pledged equity instrument or repurchase receivable) separately from other assets.</p> <p>Some transactions involving the provision of non-cash financial collateral may be considered transfers that fall within the scope of IFRS 7.42D (e.g., non-cash collateral transferred in a repo). This would normally be the case when: (a) the transferee's rights to control the asset are not conditional on the transferor's default. This is often evidenced by the transfer of legal ownership and/or the transferee's ability to re-sell or re-pledge the financial asset; or (b) when the arrangement is considered a pass-through arrangement.</p> <p>Collateral pledged or received subject to a netting arrangement would also fall within the scope of the offsetting disclosures irrespective of whether or not the collateral meets the offsetting criteria.</p>			
New	725	IFRS 7.15	If the entity holds collateral (of financial or non-financial assets) and may sell or repledge the collateral in the absence of default by the owner of the collateral, does the entity disclose:			
			a. The fair value of the collateral held	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. The fair value of any such collateral sold or repledged, and whether the entity has an obligation to return it	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. The terms and conditions associated with its use of this collateral	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			Allowance account for credit losses			
New	726	IFRS 7.16A IFRS 7.16A	Does the entity disclose the loss allowance for a debt instrument measured at fair value through other comprehensive income in the notes to the financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<p>The carrying amount of financial assets measured at fair value through other comprehensive income in accordance with IFRS 9.4.1.2A is not reduced by a loss allowance and an entity should not present the loss allowance separately in the statement of financial position as a reduction of the carrying amount of the financial asset.</p>			
			Compound financial instruments with multiple embedded derivatives			
	727	IFRS 7.17	If the entity issued an instrument that contains both a liability and an equity component and the instrument has multiple embedded derivatives whose values are interdependent (such as a callable convertible debt instrument), does the entity disclose the existence of those features	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			Defaults and breaches			
	728	IFRS 7.18	For loans payable recognised at the end of the reporting period, does the entity disclose:			
			a. Details of any defaults during the period of principal, interest, sinking fund, or redemption terms of those loans payable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. The carrying amount of the loans payable in default at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		c. Whether the default was remedied, or the terms of the loans payable were renegotiated, before the financial statements were authorised for issue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
729	IFRS 7.19	If, during the reporting period, there are breaches of loan agreement terms other than those described in IFRS 7.18, does the entity disclose the same information as required by IFRS 7.18 if those breaches permit the lender to demand accelerated repayment (unless the breaches were remedied, or the terms of the loan were renegotiated, on or before the end of the reporting period)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Statement of comprehensive income			
		Items of income, expense, gains and losses			
New	730	IFRS 7.20(a)	Does the entity disclose the following items of income, expense, gains or losses, either in the statement of comprehensive income or in the notes:		
			Net gains or net losses on:		
		▶ Financial assets or liabilities measured at fair value through profit or loss, showing separately:			
		▶ Net gains or net losses on financial assets or financial liabilities designated as such upon initial recognition, or subsequently in accordance with IFRS 9.6.7.1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Net gains or net losses on financial assets or financial liabilities that are mandatorily measured at fair value through profit or loss in accordance with IFRS 9 (e.g., financial liabilities that meet the definition of held for trading in IFRS 9)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Financial liabilities designated as at fair value through profit or loss under the fair value option, showing separately:			
		▶ The amount of gain or loss recognised in other comprehensive income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ The amount of gain or loss recognised in profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Financial assets measured at amortised cost	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Financial liabilities measured at amortised cost	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Investments in equity instruments designated at fair value through other comprehensive income in accordance with IFRS 9.5.7.5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		▶ Financial assets measured at fair value through other comprehensive income in accordance with IFRS 9.4.1.2A, showing separately the amount of gain or loss recognised in other comprehensive income during the period and the amount reclassified upon derecognition from accumulated other comprehensive income to profit or loss for the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	731	IFRS 7.20(b)	Does the entity disclose either in the statement of comprehensive income or in the notes (calculated using the effective interest method) for financial assets that are measured at amortised cost or that are measured at fair value through other comprehensive income in accordance with IFRS 9.4.1.2A (showing these amounts separately) or financial liabilities not at fair value through profit or loss:		
		a. Total interest revenue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Total interest expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 4.35(d) IFRS 7.20(b)	The entity discloses the total interest expense recognised in profit or loss, but does not need to calculate such interest expense using the effective interest method as required under IFRS 7.20(b) for financial instruments that contain a discretionary participation feature.			
New	732	IFRS 7.20(c)	Does the entity disclose either in the statement of comprehensive income or in the notes, the fee income and expense (other than amounts included in determining the effective interest rate) arising from:		
		a. Financial assets and financial liabilities that are not at fair value through profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Trust and other fiduciary activities that result in the holding or investing of assets on behalf of individuals, trusts, retirement benefit plans and other institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	733	IFRS 7.20A	If the entity derecognised a financial asset measured at amortised cost, does the entity disclose:		

	<i>IAS 1.82(aa)</i>	a. An analysis of the gain or loss recognised in the statement of profit or loss and other comprehensive income arising from the derecognition of those financial assets, showing separately gains and losses arising from derecognition	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The reasons for derecognising those financial assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Other disclosures			
		Accounting policies			
New	734 <i>IFRS 7.21</i> <i>IAS 1.117</i>	Does the entity disclose its significant accounting policies comprising the measurement basis (or bases) used in preparing the financial statements and the other accounting policies that are relevant to an understanding of the financial statements in relation to financial instruments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	735 <i>IFRS 7.B5(a)</i>	Does the entity disclose, for financial liabilities designated as at fair value through profit or loss:			
		a. The nature of the financial liabilities the entity has designated as at fair value through profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The criteria for so designating such financial liabilities on initial recognition	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>IFRS 9.4.2.2</i>	c. How the entity has satisfied the conditions in IFRS 9.4.2.2 for such designation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	736 <i>IFRS 7.B5(aa)</i>	For financial assets designated at fair value through profit or loss, does the entity disclose:			
		a. The nature of the financial assets the entity has designated as measured at fair value through profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>IFRS 9.4.1.5</i>	b. How the entity has satisfied the criteria in paragraph 4.1.5 of IFRS 9 for such designation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	737	Does the entity disclose:			
	<i>IFRS 7.B5(c)</i>	a. Whether regular way purchases and sales of financial assets are accounted for at trade date or at settlement date (IFRS 9.3.1.2).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>IFRS 7.B5(e)</i> <i>IFRS 7.20(a)</i>	b. How net gains or net losses on each category of financial instrument are determined, for example, whether the net gains or net losses on items at fair value through profit or loss include interest or dividend income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	738 <i>IFRS 7.B5</i> <i>IAS 1.122</i>	Does the entity disclose management's judgements for financial instruments that have the most significant effect on the financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Hedge accounting			
New	739 <i>IFRS 7.21A</i>	Does the entity apply the disclosure requirements in IFRS 7.21B-24F for those risk exposures that an entity hedges and for which it elects to apply hedge accounting. Hedge accounting disclosures must provide information about:			
		a. An entity's risk management strategy and how it is applied to manage risk (see IFRS 7.22A-C)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. How the entity's hedging activities may affect the amount, timing and uncertainty of its future cash flows (see IFRS 7.23A-F)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The effect that hedge accounting has had on the entity's statement of financial position, statement of comprehensive income and statement of changes in equity (see IFRS 7.24A-F)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>IFRS 7.21B</i>	An entity must present the required disclosures in a single note or separate section in its financial statements. However, an entity need not duplicate information that is already presented elsewhere, provided that the information is incorporated by cross-reference from the financial statements to some other statement, such as a management commentary or risk report that is available to users of the financial statements on the same terms as the financial statements and at the same time. Without the information incorporated by cross-reference, the financial statements are incomplete.			
	<i>IFRS 7.21D</i>	To meet the objectives of paragraph 21A, an entity must (except as otherwise specified below) determine how much detail to disclose, how much emphasis to place on different aspects of the disclosure requirements, the appropriate level of aggregation or disaggregation, and whether users of financial statements need additional explanations to evaluate the quantitative information disclosed. However, an entity must use the same level of aggregation or disaggregation that			

			it uses for the disclosure requirements of related information in IFRS 9 and IFRS 13.			
		IFRS 7.21C	When paragraphs 22A-24F require the entity to separate by risk category the information disclosed, the entity must determine each risk category on the basis of the risk exposures an entity decides to hedge and for which hedge accounting is applied. An entity must determine risk categories consistently for all hedge accounting disclosures.			
New	740	IFRS 7.22A	Does the entity explain its risk management strategy for each risk category of risk exposures that it decides to hedge and for which hedge accounting is applied. This explanation should enable users of financial statements to evaluate (for example):			
			a. How each risk arises	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. How the entity manages each risk; this includes whether the entity hedges an item in its entirety for all risks or hedges a risk component (or components) of an item and why	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. The extent of risk exposures that the entity manages	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	741	IFRS 7.22B	To meet the requirements in IFRS 7.22A, does the entity provide information that includes (but is not limited to) a description of:			
			a. The hedging instruments that are used (and how they are used) to hedge risk exposures	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. How the entity determines the economic relationship between the hedged item and the hedging instrument for the purpose of assessing hedge effectiveness	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. How the entity establishes the hedge ratio and what the sources of hedge ineffectiveness are	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	742	IFRS 7.22C IFRS 9.6.3.7	When an entity designates a specific risk component as a hedged item (see IFRS 9.6.3.7) does the entity provide, in addition to the disclosures required by IFRS 7. 22A and 22B, qualitative or quantitative information about:			
			a. How the entity determined the risk component that is designated as the hedged item (including a description of the nature of the relationship between the risk component and the item as a whole)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. How the risk component relates to the item in its entirety (e.g., the designated risk component historically covered on average 80% of the changes in fair value of the item as a whole)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	743	IFRS 7.23A	Unless exempted by IFRS 7.23C, does the entity disclose, by risk category, quantitative information to allow users of its financial statements to evaluate the terms and conditions of hedging instruments and how they affect the amount, timing and uncertainty of future cash flows of the entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	744	IFRS 7.23B	To meet the requirement in IFRS 7.23A, does the entity provide a breakdown that discloses:			
			a. A profile of the timing of the nominal amount of the hedging instrument	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. If applicable, the average price or rate (e.g., strike or forward prices, etc.) of the hedging instrument	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	745	IFRS 7.23C	In situations in which an entity frequently resets (i.e., discontinues and restarts) hedging relationships because both the hedging instrument and the hedged item frequently change (i.e., the entity uses a dynamic process in which both the exposure and the hedging instruments used to manage that exposure do not remain the same for long – such as in the example in IFRS 9.B6.5.24(b)) the entity is exempt from providing the disclosures required by IFRS 7.23A and 23B. In such a situation, does the entity disclose:			
			a. Information about the ultimate risk management strategy in relation to those hedging relationships	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. A description of how it reflects its risk management strategy by using hedge accounting and designating those particular hedging relationships	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. An indication of how frequently the hedging relationships are discontinued and restarted as part of the entity's process in relation to those hedging relationships	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

New	746	IFRS 7.23D	Does the entity disclose by risk category a description of the sources of hedge ineffectiveness that are expected to affect the hedging relationship during its term	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	747	IFRS 7.23E	If other sources of hedge ineffectiveness emerge in a hedging relationship, does the entity disclose those sources by risk category and explain the resulting hedge ineffectiveness	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	748	IFRS 7.23F	For cash flow hedges, does the entity disclose a description of any forecast transaction for which hedge accounting had been used in the previous period, but which is no longer expected to occur	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	749	IFRS 7.24A	Does the entity disclose, in a tabular format, the following amounts related to items designated as hedging instruments separately, by risk category, for each type of hedge (fair value hedge, cash flow hedge or hedge of a net investment in a foreign operation):			
			a. The carrying amount of the hedging instruments (financial assets separately from financial liabilities)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. The line item in the statement of financial position that includes the hedging instrument	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. The change in fair value of the hedging instrument used as the basis for recognising hedge ineffectiveness for the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			d. The nominal amounts (including quantities such as tonnes or cubic metres) of the hedging instruments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	750	IFRS 7.24B(a)	Does the entity disclose, in a tabular format, the following amounts related to hedged items separately by risk category for fair value hedges:			
			a. The carrying amount of the hedged item recognised in the statement of financial position (presenting assets separately from liabilities)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. The accumulated amount of fair value hedge adjustments on the hedged item included in the carrying amount of the hedged item recognised in the statement of financial position (presenting assets separately from liabilities)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. The line item in the statement of financial position that includes the hedged item	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			d. The change in value of the hedged item used as the basis for recognising hedge ineffectiveness for the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 9.6.5.10	e. The accumulated amount of fair value hedge adjustments remaining in the statement of financial position for any hedged items that have ceased to be adjusted for hedging gains and losses in accordance with IFRS 9.6.5.10	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	751	IFRS 7.24B(b)	Does the entity disclose, in a tabular format, the following amounts related to hedged items separately, by risk category, for cash flow hedges and hedges of a net investment in a foreign operation:			
		IFRS 9.6.5.11 (c)	a. The change in value of the hedged item used as the basis for recognising hedge ineffectiveness for the period (i.e., for cash flow hedges the change in value used to determine the recognised hedge ineffectiveness in accordance with IFRS 9.6.5.11(c))	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 9.6.5.11 (a) IFRS 9.6.5.13 (a)	b. The balances in the cash flow hedge reserve and the foreign currency translation reserve for continuing hedges that are accounted for in accordance with IFRS 9.6.5.11 and 6.5.13(a)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. The balances remaining in the cash flow hedge reserve and the foreign currency translation reserve from any hedging relationships for which hedge accounting is no longer applied	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	752	IFRS 7.24C(a)	Does the entity disclose, in a tabular format, the following amounts separately by risk category for fair value hedges:			
		IFRS 9.5.7.5	a. Hedge ineffectiveness, i.e., the difference between the hedging gains or losses of the hedging instrument and the hedged item – recognised in profit or loss (or other comprehensive income for hedges of an equity instrument for which an entity has elected to present changes in fair value in other comprehensive income in accordance with IFRS 9.5.7.5)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. The line item in the statement of comprehensive income that includes the recognised hedge ineffectiveness	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

New	753	IFRS 7.24C(b)	Does the entity disclose, in a tabular format, the following amounts separately, by risk category, for cash flow hedges and hedges of a net investment in a foreign operation:			
			a. Hedging gains or losses of the reporting period that were recognised in other comprehensive income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. Hedge ineffectiveness recognised in profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. The line item in the statement of comprehensive income that includes the recognised hedge ineffectiveness	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IAS 1.92	d. The amount reclassified from the cash flow hedge reserve or the foreign currency translation reserve into profit or loss as a reclassification adjustment (see IAS 1) (differentiating between amounts for which hedge accounting had previously been used, but for which the hedged future cash flows are no longer expected to occur, and amounts that have been transferred because the hedged item has affected profit or loss)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			e. The line item in the statement of comprehensive income that includes the reclassification adjustment (see IAS 1)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 9.6.6.4	f. For hedges of net positions, the hedging gains or losses recognised in a separate line item in the statement of comprehensive income (see IFRS 9.6.6.4)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	754	IFRS 7.24D	When the volume of hedging relationships to which the exemption in IFRS 7.23C applies is unrepresentative of normal volumes during the period (i.e., the volume at the reporting date does not reflect the volumes during the period) does the entity disclose that fact and the reason it believes the volumes are unrepresentative	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	755	IFRS 7.24E	Does the entity provide a reconciliation of each component of equity and an analysis of other comprehensive income in accordance with IAS 1 that, taken together:			
		IFRS 9.6.5.11	a. Differentiates, at a minimum, between the amounts that relate to the disclosures in IFRS 7.24C(b)(i) and (b)(iv) as well as the amounts accounted for in accordance with IFRS 9.6.5.11(d)(i) and (d)(iii)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 9.6.5.15	b. Differentiates between :			
			▶ The amounts associated with the time value of options that hedge transaction-related hedged items	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			▶ The amounts associated with the time value of options that hedge time-period related hedged items when an entity accounts for the time value of an option in accordance with IFRS 9.6.5.15	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 9.6.5.16	c. Differentiates between the amounts associated with forward elements of forward contracts and the foreign currency basis spreads of financial instruments that hedge transaction-related hedged items, and the amounts associated with forward elements of forward contracts and the foreign currency basis spreads of financial instruments that hedge time-period related hedged items when an entity accounts for those amounts in accordance with IFRS 9.6.5.16	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	756	IFRS 7.24F	Does the entity disclose the information required in IFRS 7.24E separately by risk category. This disaggregation by risk may be provided in the notes to the financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	757	IFRS 7.24G	If an entity designated a financial instrument, or a proportion of it, as measured at fair value through profit or loss because it uses a credit derivative to manage the credit risk of that financial instrument, does the entity disclose:			
		IFRS 9.6.7.1	a. For credit derivatives that have been used to manage the credit risk of financial instruments designated as measured at fair value through profit or loss in accordance with IFRS 9.6.7.1, a reconciliation of each of the nominal amount and the fair value at the beginning and at the end of the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 9.6.7.1	b. The gain or loss recognised in profit or loss on designation of a financial instrument, or a proportion of it, as measured at fair value through profit or loss in accordance with IFRS 9.6.7.1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 9.6.7.4	c. On discontinuation of measuring a financial instrument, or a proportion of it, at fair value through profit or loss, that financial instrument's fair value that has become the new carrying amount in accordance with IFRS 9.6.7.4 and the	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IFRS 7.B6	The disclosures are either given in the financial statements or incorporated by cross-reference from the financial statements to some other statement, such as a management commentary or risk report that is available to users of the financial statements on the same terms as the financial statements and at the same time. Without the information incorporated by cross-reference, the financial statements are incomplete.			
IFRS 7.32A	Qualitative disclosures in combination with quantitative disclosures enable users to gain an understanding of the nature and extent of risks arising from financial instruments and evaluate the entity's exposure to risk.			
762 IFRS 7.31	Does the entity disclose information that enables users of its financial statements to evaluate the nature and extent of risks arising from financial instruments to which the entity is exposed at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Qualitative disclosures			
763 IFRS 7.33	For each type of risk arising from financial instruments, does the entity disclose:			
	a. The exposures to risk and how they arise	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. Its objectives, policies and processes for managing the risk and the methods used to measure the risk	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. Any changes in (a) or (b) from the previous period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Quantitative disclosures			
764 IFRS 7.34 IAS 24.9	For each type of risk arising from financial instruments, does the entity disclose:			
	a. Summary quantitative data about its exposure to that risk at the end of the reporting period based on the information provided internally to key management personnel of the entity (as defined in IAS 24), for example, the entity's board of directors and chief executive officer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 7.B7 IAS 8.10	If the entity uses several methods to manage a risk or an exposure, the entity must disclose information using the method or methods that provide most relevant and reliable information. IAS 8.10 also discusses relevance and reliability.			
	b. The disclosures required by IFRS 7.35A-42 below to the extent they are not provided in accordance with (a)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. Concentrations of risk if not apparent from the disclosures made in accordance with (a) and (b)			
IFRS 7.B8	For concentrations of risk, does the entity disclose:			
	▶ How management determines concentrations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶ The shared characteristic that identifies each concentration (e.g., counterparty, geographical area, currency and/or market)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	▶ The amount of the risk exposure associated with all financial instruments sharing that characteristic	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 7.B8 IFRS 7.IG18	Concentrations of risk arise from financial instruments that have similar characteristics and are affected similarly by changes in economic or other conditions. The identification of concentrations of risk requires judgement taking into account the circumstances of the entity (see IFRS 7.IG18).			
IFRS 7.IG19	In accordance with IFRS 7.B8, disclosure of concentrations of risk includes the shared characteristic that identify each concentration. For example, the shared characteristic may refer to geographical distribution of counterparties by groups of countries, individual countries or regions within countries.			
765 IFRS 7.35	If the quantitative data disclosed as at the end of the reporting period are unrepresentative of the entity's exposure to risk during the period, does the entity provide further information that is representative	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 7.IG20	To meet this requirement, the entity might disclose the highest, lowest and average amount of risk to which it was exposed during the reporting period. For example, if an entity typically has a large exposure to a particular currency, but at the end of the reporting period unwinds the position, the entity might disclose a graph that shows the exposure at various times during the reporting period, or disclose the highest, lowest and average exposures.			

Credit risk

IFRS 7.35A	<p>An entity shall apply the disclosure requirements in IFRS 7.35F-35N to financial instruments to which the impairment requirements in IFRS 9 are applied. However:</p> <p>a. For trade receivables, contract assets and lease receivables, IFRS 7.35J (a) applies to those trade receivables, contract assets or lease receivables on which lifetime expected credit losses are recognised in accordance with IFRS 9.5.5.15, if those financial assets are modified while more than 30 days past due;</p> <p>b. IFRS 7.35K(b) does not apply to lease receivables</p>				
IFRS 7.35B	<p>The credit risk disclosures made in accordance with paragraphs 35F-35N shall enable users of financial statements to understand the effect of credit risk on the amount, timing and uncertainty of future cash flows. To achieve this objective, credit risk disclosures shall provide:</p> <p>a. Information about an entity's credit risk management practices and how they relate to the recognition and measurement of expected credit losses, including the methods, assumptions and information used to measure expected credit losses</p> <p>b. Quantitative and qualitative information that allows users of financial statements to evaluate the amounts in the financial statements arising from expected credit losses, including changes in the amount of expected credit losses and the reasons for those changes</p> <p>c. Information about an entity's credit risk exposure (i.e., the credit risk inherent in an entity's financial assets and commitments to extend credit) including significant credit risk concentrations</p>				
IFRS 7.35C	<p>An entity need not duplicate information that is already presented elsewhere, provided that the information is incorporated by cross-reference from the financial statements to other statements, such as a management commentary or risk report that is available to users of the financial statements on the same terms as the financial statements and at the same time. Without the information incorporated by cross-reference, the financial statements are incomplete</p>				
IFRS 7.35D	<p>To meet the objectives in paragraph 35B, an entity shall (except as otherwise specified) consider how much detail to disclose, how much emphasis to place on different aspects of the disclosure requirements, the appropriate level of aggregation or disaggregation, and whether users of financial statements need additional explanations to evaluate the quantitative information disclosed.</p>				
New	766 IFRS 7.35E	<p>If the disclosures provided in accordance with IFRS 7.35F-35N are insufficient to meet the objectives in IFRS 7.35B, does the entity disclose additional information that is necessary to meet those objectives</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<p>The credit risk management practices</p>			
New	767 IFRS 7.35F	<p>An entity must explain its credit risk management practices and how they relate to the recognition and measurement of expected credit losses. To meet this objective, does the entity disclose information that enables users of financial statements to understand and evaluate:</p> <p>a. How an entity determined whether the credit risk of financial instruments has increased significantly since initial recognition, including, if and how:</p> <ul style="list-style-type: none"> ▶ Financial instruments are considered to have low credit risk in accordance with IFRS 9.5.5.10, including the classes of financial instruments to which it applies <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> ▶ The presumption in IFRS 9.5.5.11, that there have been significant increases in credit risk since initial recognition when financial assets are more than 30 days past due, has been rebutted <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <p>b. An entity's definitions of default, including the reasons for selecting those definitions <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p>			
IFRS 7.88A	<p>IFRS 7.35F(b) requires the disclosure of information about how an entity has defined default for different financial instruments and the reasons for selecting those definitions. In accordance</p>				

with IFRS 9.5.5.9, the determination of whether lifetime expected credit losses should be recognised is based on the increase in the risk of a default occurring since initial recognition. Information about an entity's definitions of default that will assist users of financial statements in understanding how an entity has applied the expected credit loss requirements in IFRS 9 may include:

- a. The qualitative and quantitative factors considered in defining default
- b. Whether different definitions have been applied to different types of financial instruments
- c. Assumptions about the cure rate (i.e., the number of financial assets that return to a performing status) after a default occurred on the financial asset
- c. How the instruments were grouped if expected credit losses were measured on a collective basis
- d. How an entity determined that financial assets are credit-impaired financial assets
- e. An entity's write-off policy, including the indicators that there is no reasonable expectation of recovery and information about the policy for financial assets that are written-off but are still subject to enforcement activity
- f. How the requirements in IFRS 9.5.5.12 for the modification of contractual cash flows of financial assets have been applied, including how an entity:
 - ▶ Determines whether the credit risk on a financial asset that has been modified while the loss allowance was measured at an amount equal to lifetime expected credit losses, has improved to the extent that the loss allowance reverts to being measured at an amount equal to 12-month expected credit losses in accordance with IFRS 9.5.5.5
 - ▶ Monitors the extent to which the loss allowance on financial assets meeting the criteria in (i) is subsequently remeasured at an amount equal to lifetime expected credit losses in accordance with IFRS 9.5.5.3

IFRS 7.B8B

To assist users of financial statements in evaluating an entity's restructuring and modification policies, IFRS 7.35F(f)(ii) requires the disclosure of information about how an entity monitors the extent to which the loss allowance on financial assets previously disclosed in accordance with IFRS 7.35F(f)(i) are subsequently measured at an amount equal to lifetime expected credit losses in accordance with IFRS 9.5.5.3. Quantitative information that will assist users in understanding the subsequent increase in credit risk of modified financial assets may include information about modified financial assets meeting the criteria in IFRS 7.35F(f)(i), for which the loss allowance has reverted to being measured at an amount equal to lifetime expected credit losses (i.e., a deterioration rate).

New 768 IFRS 7.35G

An entity must explain the inputs, assumptions and estimation techniques used to apply the requirements of IFRS 9.5.5. For this purpose, does the entity disclose:

- a. The basis of inputs and assumptions and the estimation techniques used to:
 - ▶ Measure the 12-month and lifetime expected credit losses
 - ▶ Determine whether the credit risk of financial instruments has increased significantly since initial recognition
 - ▶ Determine whether a financial asset is a credit-impaired financial asset

IFRS 7.B8C

IFRS 7.35G(a) requires the disclosure of information about the basis of inputs and assumptions and the estimation techniques used to apply the impairment requirements in IFRS 9. An entity's assumptions and inputs used to measure expected credit losses or determine the extent of increases in credit risk since initial recognition may include information obtained from internal historical information or rating reports and assumptions about the expected life of financial instruments and the timing of the sale of collateral.

- b. How forward-looking information has been incorporated into the determination of expected credit losses, including the use of macroeconomic information
- c. Changes in the estimation techniques or significant assumptions made during the reporting period and the reasons for those changes

Quantitative and qualitative information about amounts arising from expected credit losses

New 769 IFRS 7.35H

To explain the changes in the loss allowance and the reasons for those changes, does the entity provide, by class of financial instrument, a reconciliation from the opening balance to the closing balance of the loss allowance, in a table, showing separately the changes during the period for:

- a. The loss allowance measured at an amount equal to 12-month expected credit losses
- b. The loss allowance measured at an amount equal to lifetime expected credit losses for:
- ▶ Financial instruments for which credit risk has increased significantly since initial recognition but that are not credit-impaired financial assets
 - ▶ Financial assets that are credit-impaired at the reporting date (but that are not purchased or originated credit-impaired)
 - ▶ Trade receivables, contract assets or lease receivables for which the loss allowances are measured in accordance with IFRS 9.5.5.15
- c. Financial assets that are purchased or originated credit-impaired. In addition to the reconciliation, an entity must disclose the total amount of undiscounted expected credit losses at initial recognition on financial assets initially recognised during the reporting period

IFRS 7.B8D

In accordance with IFRS 7.35H, an entity is required to explain the reasons for the changes in the loss allowance during the period. In addition to the reconciliation from the opening balance to the closing balance of the loss allowance, it may be necessary to provide a narrative explanation of the changes. This narrative explanation may include an analysis of the reasons for changes in the loss allowance during the period, including:

a. The portfolio composition

b. The volume of financial instruments purchased or originated

c. The severity of the expected credit losses

New 770 IFRS 7.B8E

For loan commitments and financial guarantee contracts, the loss allowance is recognised as a provision. Does the entity disclose information about the changes in the loss allowance for financial assets separately from those for loan commitments and financial guarantee contracts

IFRS 7.B8E

However, if a financial instrument includes both a loan (i.e., a financial asset) and an undrawn commitment (i.e., a loan commitment) component and the entity cannot separately identify the expected credit losses on the loan commitment component from those on the financial asset component, the expected credit losses on the loan commitment should be recognised together with the loss allowance for the financial asset. To the extent that the combined expected credit losses exceed the gross carrying amount of the financial asset, the expected credit losses should be recognised as a provision.

New 771 IFRS 7.35I

To enable users of financial statements to understand the changes in the loss allowance disclosed in accordance with IFRS 7.35H, does the entity provide an explanation of how significant changes in the gross carrying amount of financial instruments during the period contributed to changes in the loss allowance

IFRS 7.35I

The information shall be provided separately for financial instruments that represent the loss allowance as listed in IFRS 7.35H(a)-(c) and shall include relevant qualitative and quantitative information.

Examples of changes in the gross carrying amount of financial instruments that contributed to the changes in the loss allowance may include:

- a. Changes because of financial instruments originated or acquired during the reporting period
- b. The modification of contractual cash flows on financial assets that do not result in a derecognition of those financial assets in accordance with IFRS 9
- c. Changes because of financial instruments that were derecognised (including those that were written-off) during the reporting period
- d. Changes arising from whether the loss allowance is measured at an amount equal to 12-month or lifetime expected credit losses

New 772 IFRS 7.35J

To enable users of financial statements to understand the nature and effect of modifications of contractual cash flows on financial assets that have not resulted in derecognition and the effect of such modifications on the measurement of expected credit losses, does the entity disclose:

- a. The amortised cost before the modification and the net modification gain or loss recognised for financial assets for which the contractual cash flows have been modified during the reporting period while they had a loss allowance measured at an amount equal to lifetime expected credit losses
- b. The gross carrying amount, at the end of the reporting period, of financial assets that have been modified since initial recognition at a time when the loss allowance was measured at an amount equal to lifetime expected credit losses and for which the loss allowance has changed during the reporting period to an amount equal to 12-month expected credit losses

New 773 IFRS 7.35K

To enable users of financial statements to understand the effect of collateral and other credit enhancements on the amounts arising from expected credit losses, does the entity disclose by class of financial instrument:

- a. The amount that best represents its maximum exposure to credit risk at the end of the reporting period without taking account of any collateral held or other credit enhancements (e.g., netting agreements that do not qualify for offset in accordance with IAS 32)

IFRS 7.B9

IFRS 7.35K(a) requires disclosure of the amount that best represents the entity's maximum exposure to credit risk. For a financial asset, this is typically the gross carrying amount, net of:

- a. Any amounts offset in accordance with IAS 32
- b. Any loss allowance recognised in accordance with IFRS 9

IFRS 7.B10

Activities that give rise to credit risk and the associated maximum exposure to credit risk include, but are not limited to:

- a. Granting loans to customers and placing deposits with other entities. In these cases, the maximum exposure to credit risk is the carrying amount of the related financial assets
- b. Entering into derivative contracts such as foreign exchange contracts, interest rate swaps and credit derivatives. If the entity measures the resulting asset at fair value, the maximum exposure to credit risk at the end of the reporting period will equal the carrying amount
- c. Granting financial guarantees. In this case, the maximum exposure to credit risk is the maximum amount the entity would have to pay if the guarantee is called on, which may be significantly greater than the amount recognised as a liability
- d. Making a loan commitment that is irrevocable over the life of the facility or is revocable only in response to a material adverse change. If the issuer cannot settle the loan commitment net in cash or another financial instrument, the maximum credit exposure is the full amount of the commitment. This is because it is uncertain whether the amount of any undrawn portion may be drawn upon in the future. This may be significantly greater than the amount recognised as a liability

- b. A narrative description of collateral held as security and other credit enhancements, including:

		<ul style="list-style-type: none"> ▶ A description of the nature and quality of the collateral held 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<ul style="list-style-type: none"> ▶ An explanation of any significant changes in the quality of that collateral or credit enhancements as a result of deterioration or changes in the collateral policies of the entity during the reporting period 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<ul style="list-style-type: none"> ▶ Information about financial instruments for which an entity has not recognised a loss allowance because of the collateral 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 7.35A(b)		Please note that IFRS 7.35K(b) does not apply to lease receivables			
		c. Quantitative information about the collateral held as security and other credit enhancements (for example, quantification of the extent to which collateral and other credit enhancements mitigate credit risk) for financial assets that are credit-impaired at the reporting date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 7.B8F		IFRS 7.35K requires the disclosure of information that will enable users of financial statements to understand the effect of collateral and other credit enhancements on the amount of expected credit losses. An entity is neither required to disclose information about the fair value of collateral and other credit enhancements nor is it required to quantify the exact value of the collateral that was included in the calculation of expected credit losses (i.e., the loss given default).			
IFRS 7.B8G		A narrative description of collateral and its effect on amounts of expected credit losses might include information about: <ul style="list-style-type: none"> a. The main types of collateral held as security and other credit enhancements (examples of the latter being guarantees, credit derivatives and netting agreements that do not qualify for offset in accordance with IAS 32) b. The volume of collateral held and other credit enhancements and its significance in terms of the loss allowance c. The policies and processes for valuing and managing collateral and other credit enhancements d. The main types of counterparties to collateral and other credit enhancements and their creditworthiness e. Information about risk concentrations within the collateral and other credit enhancements 			
New 774	IFRS 7.35L	Does the entity disclose the contractual amount outstanding on financial assets that were written off during the reporting period and are still subject to enforcement activity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Credit risk exposure			
New 775	IFRS 7.35M	To enable users of financial statements to assess an entity's credit risk exposure and understand its significant credit risk concentrations, does the entity disclose, by credit risk rating grades:			
		<ul style="list-style-type: none"> ▶ The gross carrying amount of financial assets 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<ul style="list-style-type: none"> ▶ The exposure to credit risk on loan commitments and financial guarantee contracts 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		This information must be provided separately for financial instruments:			
		a. For which the loss allowance is measured at an amount equal to 12-month expected credit losses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. For which the loss allowance is measured at an amount equal to lifetime expected credit losses and that are:			
		<ul style="list-style-type: none"> ▶ Financial instruments for which credit risk has increased significantly since initial recognition but are not credit-impaired financial assets 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<ul style="list-style-type: none"> ▶ Financial assets that are credit-impaired at the reporting date (but are not purchased or originated credit-impaired) 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<ul style="list-style-type: none"> ▶ Trade receivables, contract assets or lease receivables for which the loss allowances are measured in accordance with IFRS 9.5.5.15 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. That are purchased or originated credit-impaired financial assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IFRS 7.35N	For trade receivables, contract assets and lease receivables to which an entity applies IFRS 9.5.5.15, the information provided in accordance with IFRS 7.35M may be based on a provision matrix (see IFRS 9.B5.5.35).			
IFRS 7.B8H	IFRS 7.35M requires the disclosure of information about an entity's credit risk exposure and significant concentrations of credit risk at the reporting date. A concentration of credit risk exists when a number of counterparties are located in a geographical region or are engaged in similar activities and have similar economic characteristics that would cause their ability to meet contractual obligations to be similarly affected by changes in economic or other conditions. An entity should provide information that enables users of financial statements to understand whether there are groups or portfolios of financial instruments with particular features that could affect a large portion of that group of financial instruments such as concentration to particular risks. This could include, for example, loan-to-value groupings, geographical, industry or issuer-type concentrations.			
IFRS 7.B8I	The number of credit risk rating grades used to disclose the information in accordance with IFRS 7.35M must be consistent with the number that the entity reports to key management personnel for credit risk management purposes. If past due information is the only borrower-specific information available and an entity uses past due information to assess whether credit risk has increased significantly since initial recognition in accordance with IFRS 9.5.5.10, the entity must provide an analysis by past due status for those financial assets			
IFRS 7.B8J	When an entity has measured expected credit losses on a collective basis, the entity may not be able to allocate the gross carrying amount of individual financial assets or the exposure to credit risk on loan commitments and financial guarantee contracts to the credit risk rating grades for which lifetime expected credit losses are recognised. In that case: a. The entity must apply the requirement in IFRS 7.35M to those financial instruments that can be directly allocated to a credit risk rating grade b. The entity must disclose separately the gross carrying amount of financial instruments for which lifetime expected credit losses have been measured on a collective basis			
New 776	IFRS 7.36	For all financial instruments within the scope of IFRS 7, but to which the impairment requirements in IFRS 9 are not applied, does the entity disclose by class of financial instrument:		
	IAS 32.42	a. The amount that best represents its maximum exposure to credit risk at the end of the reporting period without taking account of any collateral held or other credit enhancements (e.g., netting agreements that do not qualify for offsetting in accordance with IAS 32.42), if the carrying amount does not represent the maximum exposure to credit risk.	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 7.B9	IFRS 7.36(a) requires disclosure of the amount that best represents the entity's maximum exposure to credit risk. For a financial asset, this is typically the gross carrying amount, net of: a. Any amounts offset in accordance with IAS 32 b. Any impairment losses recognised in accordance with IFRS 9		
	IFRS 7.B10	Activities that give rise to credit risk and the associated maximum exposure to credit risk include, but are not limited to: a. Granting loans and receivables to customers and placing deposits with other entities. In these cases, the maximum exposure to credit risk is the carrying amount of the related financial assets. b. Entering into derivative contracts such as foreign exchange contracts, interest rate swaps and credit derivatives. If the entity measures the resulting asset at fair value, the maximum exposure to credit risk at the end of the reporting period will equal the carrying amount. c. Granting financial guarantees. In this case, the maximum exposure to credit risk is the maximum amount the entity		

		would have to pay if the guarantee is called on, which may be significantly greater than the amount recognised as a liability.			
		d. Making a loan commitment that is irrevocable over the life of the facility or is revocable only in response to a material adverse change. If the issuer cannot settle the loan commitment net in cash or another financial instrument, the maximum credit exposure is the full amount of the commitment. This is because it is uncertain whether the amount of any undrawn portion may be drawn upon in the future. This may be significantly greater than the amount recognised as a liability.			
	IFRS 7.IG22	b. A description of collateral held as security and other credit enhancements, and their financial effect (e.g., quantification of the extent to which collateral and other credit enhancements mitigate credit risk) in respect of the amount that best represents the maximum exposure to credit risk (whether disclosed in accordance with (a) or represented by the carrying amount of a financial instrument)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Collateral and other credit enhancements obtained			
New	777 IFRS 7.38	If the entity obtains financial or non-financial assets during the period by taking possession of collateral it holds as security or calling on other credit enhancements (e.g., guarantees), and such assets meet the recognition criteria in other IFRS, does the entity disclose for such assets held at the reporting date:			
		a. The nature and carrying amount of the assets obtained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. If the assets are not readily convertible into cash, its policies for disposing of such assets or for using them in its operations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Liquidity risk			
	778 IFRS 7.39	Does the entity disclose:			
		a. A maturity analysis for non-derivative financial liabilities (including issued financial guarantee contracts) that shows the remaining contractual maturities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 7.B11	In preparing the maturity analyses in IFRS 7.39(a) and (b), the entity uses its judgement to determine appropriate time bands.			
	IFRS 7.B11A	In preparing the maturity analyses, the entity does not separate an embedded derivative from a hybrid (combined) financial instrument. For such instruments, the entity shall apply IFRS 7.39(a).			
	IFRS 7.B11C	If the counterparty has a choice of when an amount is paid, the liability is included on the earliest date on which the entity can be required to pay. For example, financial liabilities that an entity must repay on demand (such as demand deposits) are included in the earliest time band. If the entity is committed to make amounts available in instalments, each instalment is allocated to the earliest period in which the entity can be required to pay. For example, an undrawn loan commitment is included in the time band containing the earliest date on which it can be drawn down. For issued guarantee contracts, the maximum amount of the guarantee is allocated to the earliest period in which the guarantee could be called.			
New	IFRS 7.B11D	The amounts in the maturity analysis are the contractual undiscounted cash flows. Some relevant examples may be gross finance lease obligations (or gross lease liabilities if an entity applies IFRS 16 early) (before deducting finance charges), prices specified in forward agreements to purchase financial assets for cash, net amounts for pay-floating/receive-fixed interest rate swaps for which net cash flows are exchanged, and contractual amounts to be exchanged in a derivative financial instrument (e.g., a currency swap) for which gross cash flows are exchanged and gross loan commitments. Such undiscounted cash flows differ from the amount included in the statement of financial position because the statement of financial position amount is based on discounted cash flows.			

	If the amount payable is not fixed, the entity discloses the amount based on the conditions existing at the end of the reporting period. For example, if the amount payable varies with changes in an index, the amount disclosed may be based on the level of the index at the end of the reporting period.			
	b. A maturity analysis for derivative financial liabilities, which includes the remaining contractual maturities for those derivative financial liabilities for which contractual maturities are essential for an understanding of the timing of the cash flows	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 7.B11B	For example, this would be the case for: a. An interest rate swap with a remaining maturity of five years in a cash flow hedge of a variable rate financial asset or liability b. All loan commitments			
	c. How it manages the liquidity risk inherent in (a) and (b)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 7.B11E	The entity discloses a maturity analysis of financial assets it holds for managing liquidity risk (e.g., financial assets that are readily saleable or expected to generate cash inflows to meet cash outflows on financial liabilities), if that information is necessary to enable users of its financial statements to evaluate the nature and extent of liquidity risk.			
IFRS 7.B11F	Other factors that the entity considers in IFRS 7.39(c) include, but are not limited to, whether the entity has the following: a. Committed borrowing facilities (e.g., commercial paper facilities) or other lines of credit (for example, stand-by credit facilities) that it can access to meet liquidity needs b. Deposits at central banks to meet liquidity needs c. Very diverse funding sources d. Significant concentrations of liquidity risk in either its assets or its funding sources e. Internal control processes and contingency plans for managing liquidity risk f. Instruments that include accelerated repayment terms (e.g., upon the downgrade of the entity's credit rating) g. Instruments that could require the posting of collateral (e.g., margin calls for derivatives) h. Instruments that allow the entity to choose whether it settles its financial liabilities by delivering cash (or another financial asset) or by delivering its own shares Or i. Instruments that are subject to master netting agreements			
IFRS 7.34(a)	d. Does the entity explain how summary quantitative data about its exposure to liquidity risk are determined	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 7.B10A	In accordance with IFRS 7.34(a), an entity discloses summary quantitative data about its exposure to liquidity risk on the basis of information provided internally to key management personnel.			
IFRS 7.B10A	e. If the outflow of cash (or another financial asset) included in the data in (d) above could either: ▶ Occur significantly earlier than indicated in the data Or ▶ Be for significantly different amounts from those indicated in the data (e.g., for a derivative that is included in the data on a net settlement basis, but for which, the counterparty has the option to require gross settlement)			
	Does the entity state that fact and provide quantitative information that enables users of its financial statements to evaluate the extent of this risk unless the information is included in the contractual maturity analysis required by IFRS 7.39(a) or 39(b) above	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Market risk Sensitivity analysis			
IFRS 7. B21	An entity must provide sensitivity analyses for the whole of its business, but may provide different types of sensitivity analyses for different classes of financial instruments.			

IFRS 7.B22	<p>Interest rate risk Interest rate risk arises on interest-bearing financial instruments recognised in the statement of financial position (e.g., debt instruments acquired or issued) and on some financial instruments not recognised in the statement of financial position (e.g., some loan commitments).</p>			
IFRS 7.B23-B24	<p>Currency risk Currency risk does not arise from financial instruments that are non-monetary items or from financial instruments denominated in the functional currency. An entity discloses a sensitivity analysis for each currency to which it has significant exposure.</p>			
IFRS 7.B25-B28	<p>Other price risk Other price risk arises on financial instruments because of changes in, for example, commodity prices or equity prices. To comply with IFRS 7.40, the entity might disclose the effect of a decrease in a specified stock market index, commodity price, or other risk variable. For example, if an entity gives residual value guarantees that are financial instruments, the entity discloses an increase or decrease in the value of the assets to which the guarantee applies. Two examples of financial instruments that give rise to equity price risk are a holding of equities in another entity and an investment in a trust, which, in turn, holds investments in equity instruments. The fair values of such financial instruments are affected by changes in the market price of the underlying equity instruments. Under IFRS 7.40(a), an entity discloses the sensitivity of profit or loss separately from the sensitivity of equity. For example, the sensitivity from instruments classified as at fair value through profit or loss is disclosed separately from the sensitivity of instruments whose changes in fair value are presented in other comprehensive income. Financial instruments that the entity classifies as equity instruments are not remeasured. Neither profit or loss or equity will be affected by the equity price risk of those instruments. Accordingly, no sensitivity analysis is required.</p>			
779 IFRS 7.40	<p>Unless the entity complies with IFRS 7.41 below, does the entity disclose:</p>			
IFRS 7.IG33 IFRS 7.IG34	<p>a. A sensitivity analysis for each type of market risk to which the entity is exposed at the end of the reporting period, showing how profit or loss and equity would have been affected by changes in the relevant risk variable that were reasonably possible at the end of the reporting period</p> <p>b. The methods and assumptions used in preparing the sensitivity analysis</p> <p>c. Changes from the previous period in the methods and assumptions used and reasons for such changes</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IFRS 7.B17	<p>In accordance with IFRS 7.B3, the entity decides how it aggregates information to display the overall picture without combining information with the different characteristics of exposures to risks from significantly different economic environments. If the entity is exposed to only one type of market risk in only one economic environment, it does not show disaggregated information.</p>			
IFRS 7.B18	<p>For the purpose of this sensitivity analysis:</p> <p>a. Entities disclose the effect on profit or loss and equity at the end of the reporting period, assuming that a reasonably possible change in the relevant risk variable had occurred at the end of the reporting period and had been applied to the risk exposures in existence at that date. For example, if an entity has a floating rate liability at the end of the year, the entity would disclose the effect on profit or loss (i.e., interest expense) for the current year if interest rates had varied by reasonably possible amounts.</p> <p>b. Entities are not required to disclose the effect on profit or loss and equity for each change within a range of reasonably possible changes of the relevant risk variable. Disclosure of the effects of the changes at the limits of the reasonably possible range are sufficient.</p>			

IFRS 7.B19	<p>In determining what a reasonably possible change in the relevant risk variable is, the entity considers the following:</p> <ol style="list-style-type: none"> The economic environments in which it operates. A reasonably possible change does not include remote or worst case scenarios or stress tests. Moreover, if the rate of change in the underlying risk variable is stable, the entity need not alter the chosen reasonably possible change in the risk variable. For example, assume that interest rates are 5% and an entity determines that a fluctuation in interest rates of ± 50 basis points is reasonably possible. It would disclose the effect on profit or loss and equity if interest rates were to change to 4.5% or 5.5%. In the next period, interest rates have increased to 5.5%. The entity continues to believe that interest rates may fluctuate by ± 50 basis points (i.e., the rate of change in interest rates is stable). The entity discloses the effect on profit or loss and equity if interest rates were to change to 5% or 6%. The entity is not required to revise its assessment that interest rates might reasonably fluctuate, unless there is evidence that interest rates have become significantly more volatile. The time frame over which it is making the assessment. The sensitivity analysis shows the effects of changes that are considered reasonably possible over the period until the entity will next present these disclosures, which is usually its next annual reporting period. 	
780 IFRS 7.41	<p>If the entity prepares a sensitivity analysis, such as a value-at-risk, that reflects interdependencies between risk variables (e.g., interest rates and exchange rates) and uses it to manage financial risks, the entity may use that sensitivity analysis in place of the analysis in IFRS 7.40 above. If the entity uses such a sensitivity analysis, does the entity also explain:</p> <ol style="list-style-type: none"> The method used in preparing such a sensitivity analysis, and the main parameters and assumptions underlying the data The objective of the method used and limitations that may result in the information not fully reflecting the fair value of the assets and liabilities involved 	<p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p>
IFRS 7.B20	<p>IFRS 7.41 applies even if such methodology measures only the potential for loss and does not measure the potential for gain. Such an entity might comply with IFRS 7.41(a) by disclosing the type of value-at-risk model used (e.g., whether the model relies on Monte Carlo simulations), an explanation about how the model works and the main assumptions (e.g., the holding period and confidence level). Entities might also disclose the historical observation period and weightings applied to observations within that period, an explanation of how options are dealt with in the calculations, and which volatilities and correlations (or, alternatively, Monte Carlo probability distribution simulations) are used.</p>	
781 IFRS 7.42	<p>Other market risk disclosures</p> <p>If the sensitivity analyses in IFRS 7.40 or 41 above are unrepresentative of a risk inherent in a financial instrument (e.g., because the exposure at the end of the reporting period does not reflect the exposure during the reporting period), does the entity disclose that fact and the reason it believes the sensitivity analyses are unrepresentative</p>	<p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p>
IFRS 7.IG37-IG40	<p>The entity discloses additional information if the sensitivity analysis is unrepresentative of a risk inherent in a financial instrument. This can occur if:</p> <ol style="list-style-type: none"> A financial instrument contains terms and conditions whose effects are not apparent from the sensitivity analysis, e.g., options that remain out of (or in) the money for the chosen change in the risk variable. Financial assets are illiquid, e.g., if there is a low volume of transactions in similar assets and the entity finds it difficult to find a counterparty <p>Or</p> <ol style="list-style-type: none"> The entity has a large holding of a financial asset that, if sold in its entirety, would be sold at a discount or premium to the quoted market price for a smaller holding 	

Puttable instruments and other similar instruments classified as equity

- 782 IAS 1.80A If the entity reclassifies:
- a. A puttable financial instrument classified as an equity instrument
- Or
- b. An instrument that imposes on the entity an obligation to deliver to another party a pro rata share of the net assets of the entity only on liquidation, and is classified as an equity instrument
- between financial liabilities and equity, does it disclose:
- ▶ The amount reclassified into and out of each category (financial liabilities or equity)
 - ▶ The timing of the reclassification
 - ▶ The reason for the reclassification
- 783 IAS 1.136A For puttable financial instruments classified as equity instruments, does the entity disclose:
- a. Summary quantitative data about the amount classified as equity
 - b. Its objectives, policies and processes for managing its obligation to repurchase or redeem the instruments if required to do so by the instrument holders, including any changes from the previous period
 - c. The expected cash outflow on redemption or repurchase of that class of financial instruments
 - d. Information about how the expected cash outflow on redemption or repurchase was determined

Offset financial assets and financial liabilities

IAS 32.43 When an entity has the right to receive or pay a single net amount and intends to do so, it has, in effect, only a single financial asset or financial liability. In other circumstances, financial assets and financial liabilities are presented separately from each other consistently with their characteristics as resources or obligations of the entity.

IFRS 7.13A Disclosures below also apply to recognised financial instruments that are subject to an enforceable master netting arrangement or similar agreement, irrespective of whether they are set off in accordance with IAS 32.42.

IFRS 7.13B An entity must disclose information to enable users of its financial statements to evaluate the effect, or potential effect, of netting arrangements on the entity's financial position. This includes the effect, or potential effect, of rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities that are within the scope of IFRS 7.13A.

- 784 IFRS 7.13C IFRS 7.13D Does the entity separately disclose, in a tabular format (unless another format is more appropriate), recognised financial assets and recognised financial liabilities that have been set off in accordance with IAS 32.42 or that are subject to an enforceable master netting arrangement or similar agreement, the following quantitative information:
- a. The gross amounts of those recognised financial assets and recognised financial liabilities
 - b. The amounts that are set off in accordance with the criteria in IAS 32.42 when determining the net amounts presented in the statement of financial position
 - c. The net amounts presented in the statement of financial position
 - d. The amounts subject to an enforceable master netting arrangement or similar agreement that are not otherwise included in b. above (for each instrument limited to the amount included in c. above), including:
 - ▶ Amounts related to recognised financial instruments that do not meet some or all of the offsetting criteria in IAS 32.42
 - ▶ Amounts related to financial collateral (including cash collateral)

		e. The net amount after deducting the amounts in d. from the amounts in c. above	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
785	IFRS 7.13E	Does the entity disclose a description of the rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities subject to enforceable master netting arrangements and similar agreements that are disclosed in accordance with IFRS 7.13C (d) above, including the nature of those rights	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
786	IFRS 7.13F	Does the entity cross-refer the information of IFRS 7.13B-13E above if it is disclosed in more than one note to the financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Extinguishing financial liabilities with equity instruments (IFRIC 19)			
787	IFRIC 19.11	Does the entity disclose a gain or loss recognised in accordance with paragraphs 9 and 10 of IFRIC 19 as a separate line item in profit or loss or in the notes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRIC 19.2	IFRIC 19 provides guidance for the accounting when an entity renegotiates terms of a liability, with the result that a debtor extinguishes a financial liability fully or partially by issuing equity instruments to the creditor.			
		Transition requirements			
	IFRS 9.7.2.1 IFRS 9.7.2.15 IFRS 7.42K	Despite the requirements of IFRS 9.7.2.1, an entity that adopts the classification and measurement requirements of IFRS 9 (2014) must provide the disclosures set out in IFRS 7.42L - 42O. The entity need not restate prior periods. The entity may restate prior periods if, and only if, it is possible without the use of hindsight.			
	IFRS 7.42Q	In the reporting period that includes the date of initial application of IFRS 9, an entity is not required to disclose the line item amounts that would have been reported in accordance with the classification and measurement requirements (which includes the requirements related to amortised cost measurement of financial assets and impairment in sections 5.4 and 5.5 of IFRS 9) of:			
		a. IFRS 9 for prior periods			
		b. IAS 39 for the current period			
New 788	IFRS 7.42I	In the reporting period that includes the date of initial application of IFRS 9, does the entity disclose the following information for each class of financial assets and financial liabilities as at the date of initial application:			
		a. The original measurement category and carrying amount determined in accordance with IAS 39 or in accordance with a previous version of IFRS 9 (if the entity's chosen approach to applying IFRS 9 involves more than one date of initial application for different requirements)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The new measurement category and carrying amount determined in accordance with IFRS 9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The amount of any financial assets and financial liabilities in the statement of financial position that were previously designated as measured at fair value through profit or loss, but are no longer so designated, distinguishing between those that IFRS 9 requires an entity to reclassify and those that an entity elects to reclassify at the date of initial application	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 7.42J	In accordance with IFRS 9.7.2.2, depending on the entity's chosen approach to applying IFRS 9, the transition can involve more than one date of initial application. Therefore, this paragraph may result in disclosure on more than one date of initial application. The entity must present these quantitative disclosures in a table unless another format is more appropriate.			
New 789	IFRS 7.42J	In the reporting period that includes the date of initial application of IFRS 9, does the entity disclose qualitative information to enable users to understand:			
		a. How it applied the classification requirements in IFRS 9 to those financial assets whose classification has changed as a result of applying IFRS 9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		b. The reasons for any designation or de-designation of financial assets or financial liabilities as measured at fair value through profit or loss at the date of initial application	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 7.42J	In accordance with IFRS 9.7.2.2, depending on the entity's chosen approach to applying IFRS 9, the transition can involve more than one date of initial application. Therefore, this paragraph may result in disclosure on more than one date of initial application.			
New	790	IFRS 7.42L	When required by IFRS 7.42K, does the entity disclose the changes in the classifications of financial assets and financial liabilities as at the date of initial application of IFRS 9, showing separately:		
		a. The changes in the carrying amounts on the basis of their measurement categories in accordance with IAS 39 (i.e., not resulting from a change in measurement attribute on transition to IFRS 9)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The changes in the carrying amounts arising from a change in measurement attribute on transition to IFRS 9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 7.42L	Please note that the disclosures in IFRS 7.42L need not be made after the annual reporting period in which the entity initially applies the classification and measurement requirements for financial assets in IFRS 9.			
New	791	IFRS 7.42M	When required by IFRS 7.42K, does the entity disclose the following for financial assets and financial liabilities that have been reclassified so that they are measured at amortised cost and, in the case of financial assets, that have been reclassified out of fair value through profit or loss so that they are measured at fair value through other comprehensive income, as a result of the transition to IFRS 9:		
		a. The fair value of the financial assets or financial liabilities at the end of the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The fair value gain or loss that would have been recognised in profit or loss or other comprehensive income during the reporting period if the financial assets or financial liabilities had not been reclassified	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 7.42M	Please note that the disclosures in IFRS 7.42M need not be made after the annual reporting period in which the entity initially applies the classification and measurement requirements for financial assets in IFRS 9.			
New	792	IFRS 7.42N	When required by IFRS 7.42K, does the entity disclose the following for financial assets and financial liabilities that have been reclassified out of the fair value through profit or loss category as a result of the transition to IFRS 9:		
		a. The effective interest rate determined on the date of initial application	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The interest revenue or expense recognised	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 7.42N	Please note that the disclosures in IFRS 7.42N need not be made after the annual reporting period in which the entity initially applies the classification and measurement requirements for financial assets in IFRS 9. However, if an entity treats the fair value of a financial asset or financial liability as its amortised cost at the date of initial application, the disclosures in IFRS 7.44U(c) and (d) must be made for each reporting period following reclassification until derecognition.			
New	793	IFRS 7.42O	When an entity presents the disclosures set out in IFRS 7.42K-42N, do those disclosures, and the disclosures in IFRS 7.25, permit reconciliation between:		
		a. The measurement categories presented in accordance with IAS 39 and IFRS 9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The class of financial instrument as at the date of initial application	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	794	IFRS 7.42P	On the date of initial application of section 5.5 of IFRS 9, does the entity disclose information that would permit the reconciliation of the ending impairment allowances, in accordance with IAS 39, and the provisions, in accordance	<input type="checkbox"/>	<input type="checkbox"/>

with IAS 37, to the opening loss allowances determined in accordance with IFRS 9

IFRS 7.42P For financial assets, this disclosure must be provided by the related financial assets' measurement categories, in accordance with IAS 39 and IFRS 9, and must show separately the effect of the changes in the measurement category on the loss allowance at that date.

New 795 IFRS 7.42R Does the entity disclose the carrying amount at the reporting date of the financial assets whose contractual cash flow characteristics have been assessed based on the facts and circumstances that existed at the initial recognition of the financial asset without taking into account the requirements related to the modification of the time value of money element in IFRS 9.B4.1.9B-B4.1.9D until those financial assets are derecognised

IFRS 7.42R In accordance with IFRS 9.7.2.4, if it is impracticable (as defined in IAS 8) at the date of initial application of IFRS 9 for an entity to assess a modified time value of money element in accordance with IFRS 9.B4.1.9B-B4.1.9D based on the facts and circumstances that existed at the initial recognition of the financial asset, an entity shall assess the contractual cash flow characteristics of that financial asset based on the facts and circumstances that existed at the initial recognition of the financial asset without taking into account the requirements related to the modification of the time value of money element in IFRS 9.B4.1.9B-B4.1.9D.

New 796 IFRS 7.42S Does the entity disclose the carrying amount at the reporting date of the financial assets whose contractual cash flow characteristics have been assessed based on the facts and circumstances that existed at the initial recognition of the financial asset without taking into account the exception for prepayment features in IFRS 9.B4.1.12 until those financial assets are derecognised

IFRS 7.42S In accordance with IFRS 9.7.2.5, if it is impracticable (as defined in IAS 8) at the date of initial application for an entity to assess whether the fair value of a prepayment feature was insignificant in accordance with IFRS 9.B4.1.12(d) based on the facts and circumstances that existed at the initial recognition of the financial asset, an entity shall assess the contractual cash flow characteristics of that financial asset based on the facts and circumstances that existed at the initial recognition of the financial asset without taking into account the exception for prepayment features in IFRS 9.B4.1.12.

IFRS 15 Revenue from Contracts with Customers

IFRS 15 Revenue from Contracts with Customers was issued in May 2014. It applies to all contracts with customers, with limited exceptions.
IFRS 15 is effective for annual periods beginning on or after 1 January 2018. Earlier application is permitted.
Clarifications to IFRS 15 Revenue from Contracts with Customers was issued in April 2016. An entity must apply those amendments for annual reporting periods beginning on or after 1 January 2018. Earlier application is permitted. If an entity applies those amendments for an earlier period, it must disclose that fact.

Transition to IFRS 15

IFRS 15.C3 An entity adopts IFRS 15 using one of the following two methods:
a. Retrospectively to each prior reporting period presented in accordance with IAS 8, subject to the expedients in IFRS 15.C5
Or
b. Retrospectively with the cumulative effect of initially applying IFRS 15 recognised at the date of initial application in accordance with IFRS 15.C7-C8

	IFRS 15.C2	For the purposes of the transition requirements: a. The date of initial application is the start of the reporting period in which an entity first applies IFRS 15 b. A completed contract is a contract for which the entity has transferred all of the goods or services identified in accordance with IAS 11 <i>Construction Contracts</i> , IAS 18 <i>Revenue</i> and related Interpretations			
New	797 IFRS 15.C1	If the entity applies IFRS 15 in its annual IFRS financial statements for a period that begins before 1 January 2018, does it disclose that fact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Full retrospective approach			
New	798 IFRS 15.C3(a) IAS 8.22	If IFRS 15 is applied retrospectively, in accordance with IFRS 15.C3(a), does the entity disclose the adjustment to the opening balance of each affected component of equity for the earliest prior period presented and the other comparative amounts for each prior period presented as if the entity had always applied the new accounting policy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	799 IAS 8.28	If the initial application of IFRS 15 has an effect on the current period or any prior period presented or might have an effect on future periods, unless it is impracticable to determine the amount of the adjustment, does the entity disclose: a. The title of the IFRS b. That the change in accounting policy is in accordance with its transitional provisions, if applicable c. The nature of the change in accounting policy d. The description of transitional provisions, if applicable e. The transitional provisions that might have an effect on future periods, if applicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IAS 33.2	f. The amount of the adjustment for each financial statement line item affected and the basic and diluted earnings per share for the annual period immediately preceding the first annual period for which IFRS 15 is applied, to the extent practicable (if IAS 33 applies to the entity)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 15.C4 IAS 8.28(f)	Notwithstanding the requirements of IAS 8.28, when IFRS 15 is first applied, an entity need only present the quantitative information required by IAS 8.28(f) for the annual period immediately preceding the first annual period for which IFRS 15 is applied (the 'immediately preceding period') and only if the entity applies IFRS 15 retrospectively in accordance with IFRS 15.C3(a). An entity may also present this information for the current period or for earlier comparative periods, but is not required to do so.			
		g. The amount of the adjustment relating to periods before those presented, to the extent practicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		h. If retrospective application is impracticable for a particular prior period, or for periods before those presented, the circumstances that led to the existence of that condition and a description of how and from when the change in accounting policy has been applied	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Financial statements of subsequent periods need not repeat these disclosures.			
New	800 IFRS 15.C6	Does the entity disclose all of the following for any of the practical expedients in IFRS 15.C5 that it uses: a. The expedients that have been used b. To the extent reasonably possible, a qualitative assessment of the estimated effect of applying each of those expedients	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	IFRS 15.C5	An entity may use one or more of the following practical expedients when applying IFRS 15 retrospectively under IFRS 15.C3(a): a. For completed contracts, an entity need not restate contracts that begin and end within the same annual reporting period. If an entity adopts the amendments to IFRS 15 issued in April 2016 early, contracts that are completed contracts at the beginning of the earliest period presented need not be restated.			

- b. For completed contracts that have variable consideration, an entity may use the transaction price at the date the contract was completed rather than estimating variable consideration amounts in the comparative reporting periods.
- c. For all reporting periods presented before the date of initial application, an entity need not disclose the amount of the transaction price allocated to the remaining performance obligations and an explanation of when the entity expects to recognise that amount as revenue. (see IFRS 15.120)
- d. If an entity applies the amendments to IFRS 15 early, for contracts that were modified before the beginning of the earliest period presented, an entity need not retrospectively restate the contract for those contract modifications under IFRS 15.20-21. Instead, an entity must reflect the aggregate effect of all of the modifications that occur before the beginning of the earliest period presented when;
 - (i) Identifying the satisfied and unsatisfied performance obligations
 - (ii) Determining the transaction price
 - (iii) Allocating the transaction price to the satisfied and unsatisfied performance obligations

Modified retrospective approach

New 801 IFRS 15.C8
IFRS 15.C3(b)

If IFRS 15 is applied retrospectively in accordance with IFRS 15.C3(b), for reporting periods that include the date of initial application does the entity provide both of the following:

- a. The amount by which each financial statement line item is affected in the current reporting period by the application of IFRS 15 as compared to IAS 11, IAS 18 and related Interpretations that were in effect before the change
- b. An explanation of the reasons for significant changes identified in IFRS 15.C8(a)

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IFRS 15.C7

If an entity elects to apply IFRS 15 retrospectively in accordance with IFRS 15.C3(b), the entity must recognise the cumulative effect of initially applying IFRS 15 as an adjustment to the opening balance of retained earnings (or other component of equity, as appropriate) of the annual reporting period that includes the date of initial application. Under this transition method, an entity must apply IFRS 15 retrospectively only to contracts that are not completed contracts at the date of initial application (for example, 1 January 2018 for an entity with a 31 December year-end). An entity that applies the amendments to IFRS 15 early may elect, but is not required, to apply IFRS 15 retrospectively only to contracts that are not completed contracts at the date of initial application.

Clarifications to IFRS 15 (Amendments in April 2016)

New 802 IFRS 15.C7A

If the entity applies the amendments to IFRS 15 early and uses the practical expedient under IFRS 15.C7A, does it disclose the information required by IFRS 15.C6

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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IFRS 15.C7A

An entity applying IFRS 15 retrospectively under IFRS 15.C3(b) may also use the practical expedient described in IFRS 15.C5(c), either:

- a. For all contract modifications that occur before the beginning of the earliest period presented

Or

- b. For all contract modifications that occur before the date of initial application

If an entity uses this practical expedient, the entity must apply the expedient consistently to all contracts.

Presentation

New 803 IFRS 15.105

Does the entity present any unconditional rights to consideration separately as a receivable

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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IFRS 15.108

A receivable is an entity's right to consideration that is unconditional. A right to consideration is unconditional if only the passage of time is required before payment of that consideration is due. For example, an entity would recognise a receivable if it has a present right to payment even though that

		amount may be subject to refund in the future. An entity must account for a receivable in accordance with IFRS 9 or IAS 39, as applicable.				
New	804	IFRS 15.108	Upon initial recognition of a receivable from a contract with a customer, does the entity present any difference between the measurement of the receivable in accordance with IFRS 9 or IAS 39, as applicable, and the corresponding amount of revenue as an expense (for example, as an impairment loss)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	805	IFRS 15.107	If the entity performs by transferring goods or services to a customer before the customer pays consideration or before payment is due, does the entity present the contract as a contract asset, excluding any amounts presented as a receivable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 15.107	A contract asset is an entity's right to consideration in exchange for goods or services that the entity has transferred to a customer. An entity must assess a contract asset for impairment in accordance with IFRS 9 or IAS 39, as applicable. An impairment of a contract asset shall be measured, presented and disclosed on the same basis as a financial asset that is within the scope of IFRS 9 or IAS 39, as applicable (see also IFRS 15.113(b)).			
New	806	IFRS 15.106	If a customer pays consideration, or the entity has a right to an amount of consideration that is unconditional (i.e., a receivable), before the entity transfers a good or service to the customer, does the entity present the contract as a contract liability when the payment is made or the payment is due (whichever is earlier)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 15.106	A contract liability is an entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or an amount of consideration is due) from the customer.			
New	807	IFRS 15.109	If the entity uses an alternative description for a contract asset, does the entity provide sufficient information for a user of the financial statements to distinguish between receivables and contract assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 15.109	IFRS 15 uses the terms 'contract asset' and 'contract liability', but does not prohibit an entity from using alternative descriptions in the statement of financial position for those items.			
The existence of a significant financing component in the contract						
New	808	IFRS 15.65	Does the entity present the effects of financing (interest revenue or interest expense) separately from revenue from contracts with customers in the statement of comprehensive income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 15.65	Interest revenue or interest expense is recognised only to the extent that a contract asset (or receivable) or a contract liability is recognised in accounting for a contract with a customer.			
Sale with a right of return						
New	809	IFRS 15.B25	Does the entity present the asset for an entity's right to recover products from a customer on settling a refund liability separately from the refund liability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 15.B25	An asset recognised for an entity's right to recover products from a customer on settling a refund liability shall initially be measured by reference to the former carrying amount of the product (for example, inventory) less any expected costs to recover those products (including potential decreases in the value to the entity of returned products). At the end of each reporting period, an entity must update the measurement of the asset arising from changes in expectations about products to be returned.			
Disclosures						
		IFRS 15.110	The objective of the disclosure requirements in IFRS 15 is for an entity to disclose sufficient information to enable users of financial statements to understand the nature, amount, timing and uncertainty of revenue and cash flows arising from contracts with customers.			
		IFRS 15.111	An entity must consider the level of detail necessary to satisfy the disclosure objective and how much emphasis to place on each of the various requirements. An entity must aggregate or			

		disaggregate disclosures so that useful information is not obscured by either the inclusion of a large amount of insignificant detail or the aggregation of items that have substantially different characteristics.			
	IFRS 15.112	An entity need not disclose information in accordance with IFRS 15 if it has provided the information in accordance with another standard.			
New	810	IFRS 15.110	To achieve the disclosure objective stated in IFRS 15.110, does the entity disclose qualitative and quantitative information about all of the following:		
			a. Its contracts with customers (see IFRS 15.113-122)	<input type="checkbox"/>	<input type="checkbox"/>
			b. The significant judgements, and changes in the judgements, made in applying IFRS 15 to those contracts (see IFRS 15.123-126)	<input type="checkbox"/>	<input type="checkbox"/>
			c. Any assets recognised from the costs to obtain or fulfil a contract with a customer in accordance with IFRS 15.91 or IFRS 15.95 (see IFRS15.127-128)	<input type="checkbox"/>	<input type="checkbox"/>
			Contracts with customers		
New	811	IFRS 15.113	Does the entity disclose all of the following amounts for the reporting period unless those amounts are presented separately in the statement of comprehensive income in accordance with other standards:		
			a. Revenue recognised from contracts with customers, which the entity must disclose separately from its other sources of revenue	<input type="checkbox"/>	<input type="checkbox"/>
			b. Any impairment losses recognised (in accordance with IFRS 9 or IAS 39, as applicable) on any receivables or contract assets arising from the entity's contracts with customers, which the entity must disclose separately from impairment losses from other contracts	<input type="checkbox"/>	<input type="checkbox"/>
			Disaggregation of revenue		
New	812	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"/>
	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)		
			b. Information regularly reviewed by the chief operating decision maker for evaluating the financial performance of operating segments		
			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		
	IFRS.15.B89	Examples of categories that might be appropriate include, but are not limited to, all of the following:			
			▶ Type of good or service (for example, major product lines)		
			▶ Geographical region (for example, country or region)		
			▶ Market or type of customer (for example, government and non-government customers)		

- ▶ Type of contract (for example, fixed-price and time-and-materials contracts)
- ▶ Contract duration (for example, short-term and long-term contracts)
- ▶ Timing of transfer of goods or services (for example, revenue from goods or services transferred to customers at a point in time and revenue from goods or services transferred over time)
- ▶ Sales channels (for example, goods sold directly to consumers and goods sold through intermediaries)

New 813 IFRS 15.115 If the entity applies IFRS 8, does the entity disclose sufficient information to enable users of financial statements to understand the relationship between the disclosure of disaggregated revenue (in accordance with IFRS 15.114) and revenue information that is disclosed for each reportable segment

Contract balances

New 814 IFRS 15.116 Does the entity disclose all of the following:

a. The opening and closing balances of receivables, contract assets and contract liabilities from contracts with customers, if not otherwise separately presented or disclosed

b. Revenue recognised in the reporting period that was included in the contract liability balance at the beginning of the period

c. Revenue recognised in the reporting period from performance obligations satisfied (or partially satisfied) in previous periods (for example, changes in transaction price)

New 815 IFRS 15.117 IFRS 15.119 Does the entity explain how the timing of satisfaction of its performance obligations (see IFRS 15.119(a)) relates to the typical timing of payment (see IFRS 15.119(b)) and the effect that those factors have on the contract asset and contract liability balances; the explanation provided may use qualitative information

New 816 IFRS 15.118 Does the entity provide an explanation (with both qualitative and quantitative information) of the significant changes in the contract asset and the contract liability balances during the reporting period

IFRS 15.118 Examples of changes in the entity's balances of contract assets and contract liabilities include any of the following:

a. Changes due to business combinations

b. Cumulative catch-up adjustments to revenue that affect the corresponding contract asset or contract liability, including adjustments arising from a change in the measure of progress, a change in an estimate of the transaction price (including any changes in the assessment of whether an estimate of variable consideration is constrained) or a contract modification

c. Impairment of a contract asset

d. A change in the time frame for a right to consideration to become unconditional (i.e., for a contract asset to be reclassified to a receivable)

e. A change in the time frame for a performance obligation to be satisfied (i.e., for the recognition of revenue arising from a contract liability)

Performance obligations

New 817 IFRS 15.119 Does the entity disclose information about its performance obligations in contracts with customers, including a description of all of the following:

a. When the entity typically satisfies its performance obligations (for example, upon shipment, upon delivery, as services are rendered or upon completion of service), including when performance obligations are satisfied in a bill-and-hold arrangement

b. The significant payment terms

IFRS 15.119 For example, when payment is typically due, whether the contract has a significant financing component, whether the

consideration amount is variable and whether the estimate of variable consideration is typically constrained in accordance with IFRS 15.56-58.

- c. The nature of the goods or services that the entity has promised to transfer, highlighting any performance obligations to arrange for another party to transfer goods or services (i.e., if the entity is acting as an agent)
- d. Obligations for returns, refunds and other similar obligations
- e. Types of warranties and related obligations

Transaction price allocated to the remaining performance obligations

New 818 IFRS 15.120

Does the entity disclose all of the following information about its remaining performance obligations:

- a. The aggregate amount of the transaction price allocated to the performance obligations that are unsatisfied (or partially unsatisfied) as of the end of the reporting period
- b. An explanation of when the entity expects to recognise as revenue the amount disclosed in accordance with IFRS 15.120(a), which the entity discloses in either of the following ways:
 - ▶ On a quantitative basis using the time bands that would be most appropriate for the duration of the remaining performance obligations
 - ▶ By using qualitative information

IFRS 15.121

As a practical expedient, an entity need not disclose the information in IFRS 15.120 for a performance obligation if either of the following conditions is met:

- a. The performance obligation is part of a contract that has an original expected duration of one year or less.
- b. The entity recognises revenue from the satisfaction of the performance obligation in accordance with IFRS 15.B16.

IFRS 15.B16

That is, if an entity has a right to consideration from a customer in an amount that corresponds directly with the value to the customer of the entity's performance completed to date (for example, a service contract in which an entity bills a fixed amount for each hour of service provided), as a practical expedient, the entity may recognise revenue in the amount to which the entity has a right to invoice

New 819 IFRS 15.122

Does the entity explain qualitatively whether it is applying the practical expedient in IFRS 15.121 and whether any consideration from contracts with customers is not included in the transaction price and, therefore, not included in the information disclosed in accordance with IFRS 15.120

Significant judgements in the application of IFRS 15

New 820 IFRS 15.123

Does the entity disclose the judgements, and changes in the judgements, made in applying IFRS 15 that significantly affect the determination of the amount and timing of revenue from contracts with customers. In particular, does the entity explain the judgements, and changes in the judgements, used in determining both of the following:

- a. The timing of satisfaction of performance obligations (see IFRS 15.124-125)
- b. The transaction price and the amounts allocated to performance obligations (see IFRS 15.126)

Determining the timing of satisfaction of performance obligations

New 821 IFRS 15.124

For performance obligations that the entity satisfies over time, does the entity disclose both of the following:

- a. The methods used to recognise revenue (for example, a description of the output methods or input methods used and how those methods are applied)
- b. An explanation of why the methods used provide a faithful depiction of the transfer of goods or services

New 822 IFRS 15.125

For performance obligations satisfied at a point in time, does the entity disclose the significant judgements made in

evaluating when a customer obtains control of promised goods or services

Determining the transaction price and the amounts allocated to performance obligations

New	823	<i>IFRS 15.126</i>	Does the entity disclose information about the methods, inputs and assumptions used for all of the following:			
			a. Determining the transaction price, which includes, but is not limited to, estimating variable consideration, adjusting the consideration for the effects of the time value of money and measuring non-cash consideration	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. Assessing whether an estimate of variable consideration is constrained	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. Allocating the transaction price, including:			
			▶ Estimating stand-alone selling prices of promised goods or services	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			▶ Allocating discounts to a specific part of the contract (if applicable)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			▶ Allocating variable consideration to a specific part of the contract (if applicable)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			d. Measuring obligations for returns, refunds and other similar obligations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Assets recognised from the costs to obtain or fulfil a contract with a customer

New	824	<i>IFRS 15.127</i>	Does the entity describe both of the following:			
			a. The judgements made in determining the amount of the costs incurred to obtain or fulfil a contract with a customer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. The method it uses to determine the amortisation for each reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

New	825	<i>IFRS 15.128</i>	Does the entity disclose all of the following:			
			a. The closing balances of assets recognised from the costs incurred to obtain or fulfil a contract with a customer (in accordance with IFRS 15.91 or IFRS 15.95), by main category of asset (for example, costs to obtain contracts with customers, pre-contract costs and setup costs)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. The amount of amortisation recognised in the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. The amount of any impairment losses recognised in the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Practical expedients

New	826	<i>IFRS 15.129</i>	If the entity elects to use the practical expedient in IFRS15.63 regarding the existence of a significant financing component, does the entity disclose that fact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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IFRS 15.63

As a practical expedient, an entity need not adjust the promised amount of consideration for the effects of a significant financing component if the entity expects, at contract inception, that the period between when the entity transfers a promised good or service to a customer and when the customer pays for that good or service will be one year or less.

New	827	<i>IFRS 15.129</i>	If the entity elects to use the practical expedient in IFRS15.94 regarding the incremental costs of obtaining a contract, does the entity disclose that fact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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IFRS 15.94

As a practical expedient, an entity may recognise the incremental costs of obtaining a contract as an expense when incurred if the amortisation period of the asset that the entity otherwise would have recognised is one year or less.

IFRS 16 Leases

IFRS 16 Leases was issued in January 2016. IFRS 16 is effective for annual periods beginning on or after 1 January 2019. Earlier application is permitted for entities that also apply IFRS 15.

Transition

	<i>IAS 40.84B</i>	An entity applying IFRS 16 and its related amendments to IAS 40 for the first time must apply the transition requirements in IFRS 16 Appendix C to its investment property held as a right-of-use asset.			
New	828 <i>IFRS 16.C1</i>	If the entity applies IFRS 16 in its annual IFRS financial statements for a period beginning before 1 January 2019, does it disclose that fact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	829 <i>IFRS 16.C4</i>	If the entity applies the practical expedient in IFRS 16.C3, does it disclose that fact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>IFRS 16.C3</i>	As a practical expedient, an entity is not required to reassess whether a contract is, or contains, a lease at the date of initial application. Instead, the entity is permitted: <ol style="list-style-type: none"> To apply IFRS 16 to contracts that were previously identified as leases under IAS 17 and IFRIC 4. The entity must apply the transition requirements in C5-C18 to those leases Not to apply IFRS 16 to contracts that were not previously identified as containing a lease under IAS 17 and IFRIC 4 For the purposes of the requirements in IFRS 16.C1-C19, the date of initial application is the beginning of the annual reporting period in which an entity first applies IFRS 16.			
	<i>IFRS 16.C2</i>				
New	830 <i>IFRS 16.C12</i> <i>IFRS 16.C5(b)</i> <i>IAS 8.28</i>	If the entity (a lessee) elects to apply IFRS 16 in accordance with paragraph C5(b), does it disclose information about initial application required by IAS 8.28, except for the information specified in IAS 8.28(f)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	831 <i>IFRS 16.C12</i>	Instead of the information specified in IAS 8.28(f), does the entity (a lessee) disclose: <ol style="list-style-type: none"> The weighted average lessee's incremental borrowing rate applied to lease liabilities recognised in the statement of financial position at the date of initial application An explanation of any difference between: <ul style="list-style-type: none"> ▶ Operating lease commitments disclosed under IAS 17 at the end of the annual reporting period immediately preceding the date of initial application, discounted using the incremental borrowing rate at the date of initial application as described in IFRS 16.C8(a); and ▶ Lease liabilities recognised in the statement of financial position at the date of initial application 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	832 <i>IFRS 16.C10</i>	If the entity (a lessee) elects not to apply the requirements in IFRS 16.C8 to leases for which the lease term ends within 12 months of the date of initial application, does it include the cost associated with those leases within the disclosure of short-term lease expense in the annual reporting period that includes the date of initial application	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	833 <i>IFRS 16.C13</i>	If the entity (a lessee) uses one or more of the specified practical expedients in IFRS 16.C10, does it disclose that fact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Presentation and disclosures by lessees			
		Presentation			
New	834 <i>IFRS 16.47(a)</i>	Does the entity present in the statement of financial position (or disclose in the notes) right-of-use assets separately from other assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>IFRS 16.48</i>	The requirement in IFRS 16.47(a) does not apply to right-of-use assets that meet the definition of investment property, which must be presented in the statement of financial position as investment property.			
New	835 <i>IFRS 16.47(a)</i>	If the entity does not present right-of-use assets separately in the statement of financial position, does it: <ol style="list-style-type: none"> Include right-of-use assets within the same line item as that within which the corresponding underlying assets would be presented if they were owned 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		b. Disclose which line items in the statement of financial position include those right-of-use assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	836	IFRS 16.47(b) Does the entity:			
		▶ Present lease liabilities separately from other liabilities in the statement of financial position			
		Or			
		▶ If not, disclose which line items in the statement of financial position include those liabilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	837	IFRS 16.49 In the statement of profit or loss and other comprehensive income, does the entity present interest expense on the lease liability separately from the depreciation charge for the right-of-use asset	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 16.49 Interest expense on the lease liability is a component of finance costs, which IAS 1.82(b) requires to be presented separately in the statement of profit or loss and other comprehensive income.			
New	838	IFRS 16.50 In the statement of cash flows, does the entity classify:			
		a. Cash payments for the principal portion of the lease liability within financing activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Cash payments for the interest portion of the lease liability applying the requirements in IAS 7 for interest paid	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. Short-term lease payments, payments for leases of low-value assets and variable lease payments not included in the measurement of the lease liability within operating activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Disclosures			
		IFRS 16.51 The objective of the disclosures is for lessees to disclose information in the notes that, together with the information provided in the statement of financial position, statement of profit or loss and statement of cash flows, gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of the lessee. IFRS 16.52-60 specifies requirements on how to meet this objective.			
		IFRS 16.52 A lessee need not duplicate information that is already presented elsewhere in the financial statements, provided that the information is incorporated by cross-reference in the single note or separate section about leases.			
New	839	IFRS 16.52 Does the entity disclose (or incorporate by way of cross-reference) information about its leases, for which it is a lessee, in a single note or separate section in its financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	840	IFRS 16.53 Does the entity disclose the following amounts for the reporting period:			
		a. Depreciation charge for right-of-use assets by class of underlying asset	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Interest expense on lease liabilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. The expense relating to short-term leases accounted for under IFRS 16.6	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		This expense need not include the expense relating to leases with a lease term of one month or less.			
		IFRS 16.6 d. The expense relating to leases of low-value assets accounted for under IFRS 16.6	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		This expense must not include the expense relating to short-term leases of low-value assets included in IFRS 16.53(c).			
		e. The expense relating to variable lease payments not included in the measurement of lease liabilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		f. Income from subleasing right-of-use assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		g. Total cash outflow for leases	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		h. Additions to right-of-use assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		i. Gains or losses arising from sale and leaseback transactions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		j. The carrying amount of right-of-use assets at the end of the reporting period by class of underlying asset	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 16.54 An entity must provide the disclosures specified in IFRS 16.53 in a tabular format, unless another format is more appropriate.			

			The amounts disclosed must include costs that a lessee has included in the carrying amount of another asset during the reporting period.			
New	841	IFRS 16.55 IFRS 16.6	If the portfolio of short-term leases to which the entity is committed at the end of the reporting period is dissimilar to the portfolio of short-term leases to which the short-term lease expense disclosed applying IFRS 16.53(c) relates, does the entity disclose the amount of its lease commitments for short-term leases that are accounted for under IFRS 16.6	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	842	IFRS 16.56	If right-of-use assets meet the definition of investment property, does the entity apply the disclosure requirements in IAS 40	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			In that case, an entity is not required to provide the disclosures in IFRS 16.53(a), (f), (h) or (j) for those right-of-use assets.			
New	843	IFRS 16.57 IAS 16.77	If the entity measures right-of-use assets at revalued amounts under IAS 16, does the entity disclose the information required by IAS 16.77 for those right-of-use assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	844	IFRS 16.58 IFRS 7.39 IFRS 7.B11	Does the entity disclose a maturity analysis of lease liabilities under IFRS 7.39 and IFRS 7.B11 separately from the maturity analyses of other financial liabilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	845	IFRS 16.59 IFRS 16.B48	In addition to the disclosures required in IFRS 16.53-58, does the entity disclose additional qualitative and quantitative information about its leasing activities necessary to meet the disclosure objective in IFRS 16.51 (as described in IFRS 16.B48). This additional information may include, but is not limited to, information that helps users of financial statements to assess:			
			a. The nature of the lessee's leasing activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. Future cash outflows to which the lessee is potentially exposed that are not reflected in the measurement of lease liabilities. This includes exposure arising from:			
		IFRS 16.B49	▶ Variable lease payments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 16.B50	▶ Extension options and termination options	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 16.B51	▶ Residual value guarantees	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			▶ Leases not yet commenced to which the lessee is committed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. Restrictions or covenants imposed by leases	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 16.B52	d. Sale and leaseback transactions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 16.B48-52	In determining whether additional information about leasing activities is necessary to meet the disclosure objective in IFRS 16.51, the entity must consider:			
			a. Whether that information is relevant to users of financial statements. The entity (lessee) must provide the additional information specified in IFRS 16.59 only if that information is expected to be relevant to users of financial statements.			
			b. Whether that information is apparent from information either presented in the primary financial statements or disclosed in the notes. The entity (lessee) need not duplicate information that is already presented elsewhere in the financial statements			
			IFRS 16.B49-52 provides examples of additional information that could help users of financial statements for variable lease payments, extension options and termination options, residual value guarantees and sale and leaseback transactions, respectively.			
New	846	IFRS 16.60	If the entity accounts for short-term leases or leases of low-value assets by applying IFRS 16.6, does it disclose that fact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Presentation and disclosures by lessors

Presentation

New	847	IFRS 16.67	Does the entity present assets held under a finance lease in the statement of financial position as a receivable at an amount equal to the net investment in the lease	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	848	IFRS 16.88	Does the entity present underlying assets subject to operating leases in its statement of financial position according to the nature of the underlying asset	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

General disclosures

IFRS 16.89

The objective of the disclosures is for lessors to disclose information in the notes that, together with the information provided in the statement of financial position, statement of profit or loss and statement of cash flows, gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of the lessor.
IFRS 16.90-97 specifies the requirements for how to meet this objective.

New	849	IFRS 16.90	Does the entity disclose the following amounts for the reporting period: a. For finance leases: <ul style="list-style-type: none"> ▶ Selling profit or loss ▶ Finance income on the net investment in the lease ▶ Income relating to variable lease payments not included in the measurement of the net investment in the lease b. For operating leases, lease income, separately disclosing income relating to variable lease payments that do not depend on an index or a rate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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IFRS 16.91

An entity must provide the disclosures specified in IFRS 16.90 in a tabular format, unless another format is more appropriate.

New	850	IFRS 16.92	Does the entity disclose additional qualitative and quantitative information about its leasing activities necessary to meet the disclosure objective in IFRS 16.89 that includes, but is not limited to, information that helps users of financial statements to assess: a. The nature of the entity's (lessor's) leasing activities b. How the entity (lessor) manages the risk associated with any rights it retains in underlying assets. In particular, the entity must disclose its risk management strategy for the rights it retains in underlying assets, including any means by which it reduces that risk	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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IFRS 16.92

Such means may include, for example, buy-back agreements, residual value guarantees or variable lease payments for use in excess of specified limits.

Finance leases

New	851	IFRS 16.93	Does the entity provide a qualitative and quantitative explanation of the significant changes in the carrying amount of the net investment in finance leases	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	852	IFRS 16.94	Does the entity disclose a maturity analysis of the lease payments receivable, showing the undiscounted lease payments to be received on an annual basis for a minimum of each of the first five years and a total of the amounts for the remaining years	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	853	IFRS 16.94	Does the entity reconcile the undiscounted lease payments to the net investment in the lease. The reconciliation must identify the unearned finance income relating to the lease payments receivable and any discounted unguaranteed residual value	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Operating leases

New	854	IFRS 16.95	For items of property, plant and equipment subject to an operating lease, does the entity apply the disclosure requirements of IAS 16	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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	IFRS 16.95	In applying the disclosure requirements in IAS 16, an entity must disaggregate each class of property, plant and equipment into assets subject to operating leases and assets not subject to operating leases. Accordingly, an entity must provide the disclosures required by IAS 16 for assets subject to an operating lease (by class of underlying asset) separately from owned assets held and used by the entity.				
New	855	IFRS 16.96	Does the entity apply the disclosure requirements in IAS 36, IAS 38, IAS 40 and IAS 41 for assets subject to operating leases	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	856	IFRS 16.97	Does the entity disclose a maturity analysis of lease payments, showing the undiscounted lease payments to be received on an annual basis for a minimum of each of the first five years and a total of the amounts for the remaining years	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IFRS 17 Insurance Contracts

IFRS 17 *Insurance Contracts* was issued in May 2017. It applies to all types of insurance contracts, with limited exceptions. IFRS 17 is effective for annual periods beginning on or after 1 January 2021. Earlier application is permitted, provided the entity also applies IFRS 9 and IFRS 15 on or before the date it first applies IFRS 17.

Transition to IFRS 17

IFRS 17.C2	For the purposes of the transition requirements in IFRS 17:
	a. The date of initial application is the beginning of the annual reporting period in which an entity first applies IFRS 17
	b. The transition date is the beginning of the annual reporting period immediately preceding the date of initial application
IFRS 17.C25	► If an entity also presents adjusted comparative information when applying IFRS 17 for any earlier periods presented, the reference to 'the beginning of the annual reporting period immediately preceding the date of initial application' shall be read as 'the beginning of the earliest adjusted comparative period presented'.
IFRS 17.C3	An entity shall apply IFRS 17 retrospectively unless impracticable, except that:
	a. An entity is not required to present the quantitative information required by IAS 8.28(f)
	b. An entity shall not apply the option in IFRS 17.B115 for periods before the date of initial application of IFRS 17
IFRS 17.C5	If, and only if, full retrospective application in IFRS 17.C3 is impracticable for a group of insurance contracts, an entity shall apply one of the following two approaches:
	a. The modified retrospective approach in IFRS 17.C6-C19, subject to C6(a)
	b. The fair value approach in IFRS 17.C20-C24
IFRS 17.C29	An entity that has applied IFRS 9 to annual periods before the initial application of IFRS 17:
IFRS 9.4.1.2(a) IFRS 9.4.1.2A (a)	a. May reassess whether an eligible financial asset meets the condition in IFRS 9.4.1.2(a) or IFRS 9.4.1.2A(a). A financial asset is eligible only if the financial asset is not held in respect of an activity that is unconnected with contracts within the scope of IFRS 17. Examples of financial assets that would not be eligible for reassessment are financial assets held in respect of banking activities or financial assets held in funds relating to investment contracts that are outside the scope of IFRS 17.
IFRS 9.4.1.5	b. Shall revoke its previous designation of a financial asset as measured at fair value through profit or loss if the condition in IFRS 9.4.1.5 is no longer met because of the application of IFRS 17
	c. May designate a financial asset as measured at fair value through profit or loss if the condition in IFRS 9.4.1.5 is met
IFRS 9.5.7.5	d. May designate an investment in an equity instrument as at fair value through other comprehensive income applying IFRS 9.5.7.5

			e. May revoke its previous designation of an investment in an equity instrument as at fair value through other comprehensive income applying IFRS 9.5.7.5			
New	857	IFRS 17.C1	If an entity applies IFRS 17 in its annual IFRS financial statements for a period beginning before 1 January 2021, does it disclose that fact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	858	IFRS 17.C27 IFRS 17.C25	If an entity presents unadjusted comparative information and disclosures for any earlier periods, does it			
			a. Clearly identify the information that has not been adjusted	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. Disclose that it has been prepared on a different basis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. Explain that basis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 17.C26	An entity is not required to provide the disclosures specified in IFRS 17.93-132 for any period presented before the beginning of the annual reporting period immediately preceding the date of initial application.			
New	859	IFRS 17.C28	An entity need not disclose previously unpublished information about claims development that occurred earlier than five years before the end of the annual reporting period in which it first applies IFRS 17. However, if an entity does not disclose that information, does it disclose that fact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	860	IFRS 17.C32 IFRS 9.4.1.5	When an entity applies IFRS 17.C29 (see above), does it disclose in that annual reporting period for those financial assets by class:			
			a. If paragraph C29(a) applies – its basis for determining eligible financial assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. If any of paragraphs C29(a)-C29(e) apply:			
			▶ The measurement category and carrying amount of the affected financial assets determined immediately before the date of initial application of IFRS 17	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			▶ The new measurement category and carrying amount of the affected financial assets determined after applying paragraph C29	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. If paragraph C29(b) applies – the carrying amount of financial assets in the statement of financial position that were previously designated as measured at fair value through profit or loss applying IFRS 9.4.1.5 that are no longer so designated	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	861	IFRS 17.C33	When an entity applies IFRS 17.C29, does it disclose in that annual reporting period qualitative information that would enable users of financial statements to understand:			
			a. How it applied paragraph C29 to financial assets the classification of which has changed on initially when applying IFRS 17	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 9.4.1.5	b. The reasons for any designation or de-designation of financial assets as measured at fair value through profit or loss when applying IFRS 9.4.1.5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 9.4.1.2(a) IFRS 9.4.1.2A(a)	c. Why the entity came to any different conclusions in the new assessment applying IFRS 9.4.1.2(a) or IFRS 9.4.1.2A(a)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			Transition amounts			
New	862	IFRS 17.114	To enable users of financial statements to identify the effect of groups of insurance contracts measured at the transition date applying either the modified retrospective approach (see paragraphs C6-C19) or the fair value approach (see paragraphs C20-C24) on the contractual service margin and insurance revenue in subsequent periods, does the entity disclose the reconciliation of the contractual service margin applying IFRS 17.101(c), and the amount of insurance revenue applying IFRS 17.103(a), separately for:			
			a. Insurance contracts that existed at the transition date to which the entity has applied the modified retrospective approach	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. Insurance contracts that existed at the transition date to which the entity has applied the fair value approach	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. All other insurance contracts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

New	863	IFRS 17.115	For all periods in which disclosures are made applying IFRS 17.114(a) or 114(b), to enable users of financial statements to understand the nature and significance of the methods used and judgements applied in determining the transition amounts, does the entity explain how it determined the measurement of insurance contracts at the transition date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	864	IFRS 17.116	An entity that chooses to disaggregate insurance finance income or expenses between profit or loss and other comprehensive income applies IFRS 17.C18(b), C19(b), C24(b) and C24(c) to determine the cumulative difference between the insurance finance income or expenses that would have been recognised in profit or loss and the total insurance finance income or expenses at the transition date for the groups of insurance contracts to which the disaggregation applies. For all periods in which amounts determined, when applying these paragraphs, exist, does the entity disclose a reconciliation from the opening to the closing balance of the cumulative amounts included in other comprehensive income for financial assets measured at fair value through other comprehensive income related to the groups of insurance contracts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 17.116	The reconciliation mentioned above shall include, for example, gains or losses recognised in other comprehensive income in the period and gains or losses previously recognised in other comprehensive income in previous periods reclassified in the period to profit or loss			
			Presentation: Statement of financial position			
New	865	IFRS 17.78	Does the entity present separately in the statement of financial position the carrying amount of groups of:			
			a. Insurance contracts issued that are assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. Insurance contracts issued that are liabilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. Reinsurance contracts held that are assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			d. Reinsurance contracts held that are liabilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 17.79	An entity shall include any assets or liabilities for insurance acquisition cash flows recognised applying IFRS 17.27 in the carrying amount of the related groups of insurance contracts issued, and any assets or liabilities for cash flows related to groups of reinsurance contracts held (see IFRS 17.65(a)) in the carrying amount of the groups of reinsurance contracts held.			
			Presentation: Statement(s) of financial performance			
New	866	IFRS 17.80	Applying IFRS 17.41-42, does the entity disaggregate the amounts recognised in the statement(s) of profit or loss and other comprehensive income (hereafter referred to as the statement(s) of financial performance in this section) into:			
			a. An insurance service result (see IFRS 17.83-86), comprising insurance revenue and insurance service expenses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			And			
			b. Insurance finance income or expenses (see IFRS 17.87-92)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 17.81	An entity is not required to disaggregate the change in the risk adjustment for non-financial risk between the insurance service result and insurance finance income or expenses. If an entity does not make such a disaggregation, it shall include the entire change in the risk adjustment for non-financial risk as part of the insurance service result.			
New	867	IFRS 17.82	Does the entity present income or expenses from reinsurance contracts held separately from the expenses or income from insurance contracts issued	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			Insurance service result			
New	868	IFRS 17.83	Does the entity present in profit or loss insurance revenue arising from the groups of insurance contracts issued	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 17.83	Insurance revenue shall depict the provision of coverage and other services arising from the group of insurance contracts at an amount that reflects the consideration to which the entity expects to be entitled in exchange for those services. IFRS 17.B120-B127 specify how an entity measures insurance revenue.			
New	869	IFRS 17.84	Does the entity present in profit or loss insurance service expenses arising from a group of insurance contracts issued, comprising Incurred claims (excluding repayments of	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		investment components), Other incurred insurance service expenses and other amounts as described in IFRS 17.103(b)				
New	870	IFRS 17.85	Insurance revenue and insurance service expenses presented in profit or loss shall exclude any investment components. Does the entity avoid presenting premium information in profit or loss if that information is inconsistent with IFRS 17.83	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	871	IFRS 17.86	If an entity presents separately the amounts recovered from the reinsurer and an allocation of the premiums paid, does it:			
			a. Treat reinsurance cash flows that are contingent on claims on the underlying contracts as part of the claims that are expected to be reimbursed under the reinsurance contract held	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. Treat amounts from the reinsurer that it expects to receive that are not contingent on claims of the underlying contracts (for example, some types of ceding commissions) as a reduction in the premiums to be paid to the reinsurer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. Avoid presenting the allocation of premiums paid as a reduction in revenue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 17.86	An entity may present the income or expenses from a group of reinsurance contracts held (see IFRS 17.60-70), other than insurance finance income or expenses, as a single amount; or the entity may present separately the amounts recovered from the reinsurer and an allocation of the premiums paid that together give a net amount equal to that single amount.			
			Disclosure			
		IFRS 17.93	The objective of the disclosure requirements is for an entity to disclose information in the notes that, together with the information provided in the statement of financial position, statement(s) of financial performance and statement of cash flows, gives a basis for users of financial statements to assess the effect that contracts within the scope of IFRS 17 have on the entity's financial position, financial performance and cash flows.			
New	872	IFRS 17.93	To achieve the disclosure objective described in IFRS 17.93, does the entity disclose qualitative and quantitative information about:			
			a. The amounts recognised in its financial statements for contracts within the scope of IFRS 17 (see IFRS 17.97-116)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. The significant judgements, and changes in those judgements, made when applying IFRS 17 (see IFRS 17.117-120)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. The nature and extent of the risks from contracts within the scope of IFRS 17 (see IFRS 17.121-132)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	873	IFRS 17.94	An entity shall consider the level of detail necessary to satisfy the disclosure objective and how much emphasis to place on each of the various requirements. If the disclosures provided, applying IFRS 17.97-132, are not enough to meet the objective in IFRS 17.93, does an entity disclose additional information necessary to meet that objective	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 17.95, 96	An entity shall aggregate or disaggregate information so that useful information is not obscured either by the inclusion of a large amount of insignificant detail or by the aggregation of items that have different characteristics. IAS 1.29-31 set out requirements relating to materiality and aggregation of information. Examples of aggregation bases that might be appropriate for information disclosed about insurance contracts include:			
			a. Type of contract (for example, major product lines)			
			b. Geographical area (for example, country or region)			
			c. Reportable segment, as defined in IFRS 8 <i>Operating Segments</i>			
			Explanation of recognised amounts			
		IFRS 17.97	Of the disclosures required by IFRS 17.98-109, only those in IFRS 17.98-100 and 102-105 apply to contracts to which the premium allocation approach has been applied.			

New	874	IFRS 17.97	If an entity uses the premium allocation approach, does it also disclose:			
			a. Which of the criteria in IFRS 17.53 and IFRS 17.69 it has satisfied	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. Whether it makes an adjustment for the time value of money and the effect of financial risk applying IFRS 17.56 and 57(b)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. The method it has chosen to recognise insurance acquisition cash flows applying IFRS 17.59(a)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	875	IFRS 17.98	Does the entity disclose reconciliations that show how the net carrying amounts of contracts within the scope of IFRS 17 changed during the period because of cash flows and income and expenses recognised in the statement(s) of financial performance, separately for insurance contracts issued and reinsurance contracts held	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 17.98	An entity shall adapt the requirements of IFRS 17.100-109 to reflect the features of reinsurance contracts held that differ from insurance contracts issued; for example, the generation of expenses or reduction in expenses rather than revenue.			
New	876	IFRS 17.99	An entity shall provide enough information in the reconciliations to enable users of financial statements to identify changes from cash flows and amounts that are recognised in the statement(s) of financial performance. To comply with this requirement, does it:			
			a. Disclose, in a table, the reconciliations set out in IFRS 17.100-105	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. For each reconciliation, present the net carrying amounts at the beginning and at the end of the period, disaggregated into a total for groups of contracts that are assets and a total for groups of contracts that are liabilities, that equal the amounts presented in the statement of financial position applying IFRS 17.78	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	877	IFRS 17.100	Does the entity disclose reconciliations from the opening to the closing balances separately for each of:			
			a. The net liabilities (or assets) for the remaining coverage component, excluding any loss component	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. Any loss component (see IFRS 17.47-52 and 57-58)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. The liabilities for incurred claims	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			d. For insurance contracts to which the premium allocation approach described in IFRS 17.53-59 or 69-70 has been applied, Does the entity disclose reconciliations from the opening to the closing balances separately for each of:			
			▶ The estimates of the present value of the future cash flows	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			▶ The risk adjustment for non-financial risk	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	878	IFRS 17.101	For insurance contracts other than those to which the premium allocation approach described in IFRS 17.53-59 or 69-70 has been applied, does the entity also disclose reconciliations from the opening to the closing balances separately for each of:			
			a. The estimates of the present value of the future cash flows	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. The risk adjustment for non-financial risk	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			c. The contractual service margin	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 17.102	The objective of the reconciliations in IFRS 17.100-101 is to provide different types of information about the insurance service result.			
New	879	IFRS 17.103	Does the entity separately disclose in the reconciliations required in IFRS 17.100 each of the following amounts related to insurance services, if applicable:			
			a. Insurance revenue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. Insurance service expenses, showing separately:			
			▶ Incurred claims (excluding investment components) and other incurred insurance service expenses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			▶ Amortisation of insurance acquisition cash flows	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		<ul style="list-style-type: none"> ▶ Changes that relate to past service, i.e., changes in fulfilment cash flows relating to the liability for incurred claims 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<ul style="list-style-type: none"> ▶ Changes that relate to future service, i.e., losses on onerous groups of contracts and reversals of such losses 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. Investment components excluded from insurance revenue and insurance service expenses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	880	IFRS 17.104	Does the entity separately disclose in the reconciliations required in IFRS 17.101 each of the following amounts related to insurance services, if applicable:		
		a. Changes that relate to future service, applying IFRS 17. B96-B118, showing separately:			
		<ul style="list-style-type: none"> ▶ Changes in estimates that adjust the contractual service margin 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<ul style="list-style-type: none"> ▶ Changes in estimates that do not adjust the contractual service margin, i.e. losses on groups of onerous contracts and reversals of such losses 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<ul style="list-style-type: none"> ▶ The effects of contracts initially recognised in the period 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. Changes that relate to current service include:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<ul style="list-style-type: none"> ▶ The amount of the contractual service margin recognised in profit or loss to reflect the transfer of services 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<ul style="list-style-type: none"> ▶ The change in the risk adjustment for non-financial risk that does not relate to future service or past service 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<ul style="list-style-type: none"> ▶ Experience adjustments (see IFRS 17.B96(a), B97(c) and B113(a)) 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. Changes that relate to past service, i.e., changes in fulfilment cash flows relating to incurred claims (see IFRS 17.B97(b) and B113(a))	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	881	IFRS 17.105	To complete the reconciliations in IFRS17.100-101, does the entity also disclose separately each of the following amounts not related to insurance services provided in the period, if applicable:		
		a. Cash flows in the period, including:			
		<ul style="list-style-type: none"> ▶ Premiums received for insurance contracts issued (or paid for reinsurance contracts held) 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<ul style="list-style-type: none"> ▶ Insurance acquisition cash flows 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<ul style="list-style-type: none"> ▶ Incurred claims paid and other insurance service expenses paid for insurance contracts issued (or recovered under reinsurance contracts held), excluding insurance acquisition cash flows 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The effect of changes in the risk of non-performance by the issuer of reinsurance contracts held	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		c. Insurance finance income or expenses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		d. Any additional line items that may be necessary to understand the change in the net carrying amount of the insurance contracts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	882	IFRS 17.106	For insurance contracts issued other than those to which the premium allocation approach described in IFRS 17.53-59 has been applied, does the entity disclose an analysis of the insurance revenue recognised in the period comprising:		
		a. The amounts relating to the changes in the liability for remaining coverage as specified in IFRS 17.B124, separately disclosing:			
		<ul style="list-style-type: none"> ▶ The insurance service expenses incurred during the period as specified in IFRS 17.B124(a) 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<ul style="list-style-type: none"> ▶ The change in the risk adjustment for non-financial risk, as specified in IFRS 17.B124(b) 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<ul style="list-style-type: none"> ▶ The amount of the contractual service margin recognised in profit or loss because of the transfer of services in the period, as specified in IFRS 17.B124(c) 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		b. The allocation of the portion of the premiums that relate to the recovery of insurance acquisition cash flows	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	883	IFRS 17.107	For insurance contracts other than those to which the premium allocation approach described in IFRS 17.53-59 or 69-70		

has been applied, does the entity disclose the effect on the statement of financial position separately for insurance contracts issued and reinsurance contracts held that are initially recognised in the period, showing their effect at initial recognition on:

- a. The estimates of the present value of future cash outflows, showing separately the amount of the insurance acquisition cash flows
- b. The estimates of the present value of future cash inflows
- c. The risk adjustment for non-financial risk
- d. The contractual service margin

New 884 IFRS 17.108

In the disclosures required by IFRS 17.107 above, does the entity separately disclose amounts resulting from:

- a. Contracts acquired from other entities in transfers of insurance contracts or business combinations
- b. Groups of contracts that are onerous

New 885 IFRS 17.109

For insurance contracts other than those to which the premium allocation approach described in IFRS 17.53-59 or 69-70 has been applied, does the entity disclose an explanation of when it expects to recognise the contractual service margin remaining at the end of the reporting period in profit or loss, separately for insurance contracts issued and reinsurance contracts held, either quantitatively, in appropriate time bands, or by providing qualitative information

Insurance finance income or expenses

New 886 IFRS 17.110

Does the entity:

- a. Disclose and explain the total amount of insurance finance income or expenses in the reporting period
- b. Explain the relationship between insurance finance income or expenses and the investment return on its assets, to enable users of its financial statements to evaluate the sources of finance income or expenses recognised in profit or loss and other comprehensive income

New 887 IFRS 17.111

For contracts with direct participation features, does the entity:

- a. Describe the composition of the underlying items
- b. Disclose their fair value

New 888 IFRS 17.112

For contracts with direct participation features, if an entity chooses not to adjust the contractual service margin for some changes in the fulfilment cash flows, applying IFRS 17.B115, does it disclose the effect of that choice on the adjustment to the contractual service margin in the current period

New 889 IFRS 17.113

For contracts with direct participation features, if an entity changes the basis of disaggregation of insurance finance income or expenses between profit or loss and other comprehensive income, applying IFRS 17.B135, does it disclose, in the period when the change in approach occurred:

- a. The reason why the entity was required to change the basis of disaggregation
- b. The amount of any adjustment for each financial statement line item affected
- c. The carrying amount of the group of insurance contracts to which the change applied at the date of the change

Significant judgements in applying IFRS 17

New 890 IFRS 17.117

Does the entity disclose the significant judgements and changes in judgements made in applying IFRS 17

New 891 IFRS 17.117

Specifically, does the entity disclose the inputs, assumptions and estimation techniques used, including:

- a. The methods used to measure insurance contracts within the scope of IFRS 17 and the processes for estimating the inputs to those methods
 - ▶ Unless impracticable, does the entity also provide quantitative information about those inputs

		b. Any changes in the methods and processes for estimating inputs used to measure contracts, including:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		▶ The reason for each change	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		▶ The type of contracts affected	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		c. To the extent not covered in IFRS 17.117(a) above, the approach used:				
		▶ To distinguish changes in estimates of future cash flows arising from the exercise of discretion from other changes in estimates of future cash flows for contracts without direct participation features (see IFRS 17.B98)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		▶ To determine the risk adjustment for non-financial risk, including whether changes in the risk adjustment for non-financial risk are disaggregated into an insurance service component and an insurance finance component	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		▶ To determine discount rates	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		▶ To determine investment components	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
New	892	IFRS 17.118	If an entity chooses to disaggregate insurance finance income or expenses into amounts presented in profit or loss and amounts presented in other comprehensive income, applying IFRS 17.88(b) or 89(b), does it disclose an explanation of the methods used to determine the insurance finance income or expenses recognised in profit or loss	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	893	IFRS 17.119	Does the entity disclose the confidence level used to determine the risk adjustment for non-financial risk	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	894	IFRS 17.119	If the entity uses a technique other than the confidence level technique for determining the risk adjustment for non-financial risk, does it disclose the technique used and the confidence level corresponding to the results of that technique	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	895	IFRS 17.120	Does the entity disclose the yield curve (or range of yield curves) used to discount cash flows that do not vary based on the returns on underlying items when applying IFRS 17.36	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	896	IFRS 17.120	When an entity provides the disclosure of the yield curve (or range of yield curves) in aggregate for a number of groups of insurance contracts, does it provide such disclosures in the form of weighted averages, or relatively narrow ranges	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			Nature and extent of risks that arise from contracts within the scope of IFRS 17			
New	897	IFRS 17.121	Does the entity disclose information that enables users of its financial statements to evaluate the nature, amount, timing and uncertainty of future cash flows that arise from contracts within the scope of IFRS 17	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 17.121	IFRS 17.122-132 contain requirements for disclosures that would normally be necessary to meet this requirement.			
		IFRS 17.122	These disclosures focus on the insurance and financial risks that arise from insurance contracts and how they have been managed. Financial risks typically include, but are not limited to, credit risk, liquidity risk and market risk.			
New	898	IFRS 17.123	If the information disclosed about an entity's exposure to risk at the end of the reporting period is not representative of its exposure to risk during the period, does it disclose:			
		a. That fact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		b. The reason why the period-end exposure is not representative	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		c. Further information that is representative of its risk exposure during the period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
New	899	IFRS 17.124	For each type of risk arising from contracts within the scope of IFRS 17, does the entity disclose:			
		a. The exposures to risks and how they arise	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		b. The entity's objectives, policies and processes for managing the risks and the methods used to measure the risks	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		c. Any changes in (a) or (b) from the previous period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
New	900	IFRS 17.125	For each type of risk arising from contracts within the scope of IFRS 17, does the entity disclose:			
		a. Summary quantitative information about its exposure to that risk at the end of the reporting period. This disclosure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

		shall be based on the information provided internally to the entity's key management personnel			
		b. The disclosures required by IFRS 17.127-132, to the extent they are not provided when applying IFRS 17.125(a) above	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New	901	IFRS 17.126	Does the entity disclose information about the effect of the regulatory frameworks in which it operates, for example, minimum capital requirements or required interest-rate guarantees	<input type="checkbox"/>	<input type="checkbox"/>
New	902	IFRS 17.126	If an entity applies IFRS 17.20 in determining the groups of insurance contracts to which it applies the recognition and measurement requirements of IFRS 17, does it disclose that fact	<input type="checkbox"/>	<input type="checkbox"/>
			All types of risk—concentrations of risk		
New	903	IFRS 17.127	Does the entity disclose information about concentrations of risk arising from contracts within the scope of IFRS 17, including:		
			a. A description of how the entity determines the concentrations	<input type="checkbox"/>	<input type="checkbox"/>
			b. A description of the shared characteristic that identifies each concentration (for example, the type of insured event, industry, geographical area, or currency)	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 17.127	Concentrations of financial risk might arise, for example, from interest-rate guarantees that come into effect at the same level for a large number of contracts. Concentrations of financial risk might also arise from concentrations of non-financial risk, for example, if an entity provides product liability protection to pharmaceutical companies and also holds investments in those companies		
			Insurance and market risks—sensitivity analysis		
New	904	IFRS 17.128	An entity shall disclose information about sensitivities to changes in risk exposures arising from contracts within the scope of IFRS 17. To comply with this requirement, does it disclose:		
			a. A sensitivity analysis that shows how profit or loss and equity would have been affected by changes in risk exposures that were reasonably possible at the end of the reporting period:		
			▶ For insurance risk—showing the effect for insurance contracts issued, before and after risk mitigation by reinsurance contracts held	<input type="checkbox"/>	<input type="checkbox"/>
			▶ For each type of market risk – in a way that explains the relationship between the sensitivities to changes in risk exposures arising from insurance contracts and those arising from financial assets held by the entity	<input type="checkbox"/>	<input type="checkbox"/>
			b. The methods and assumptions used in preparing the sensitivity analysis	<input type="checkbox"/>	<input type="checkbox"/>
			c. Changes from the previous period:		
			▶ The methods and assumptions used in preparing the sensitivity analysis	<input type="checkbox"/>	<input type="checkbox"/>
			▶ The reasons for such changes	<input type="checkbox"/>	<input type="checkbox"/>
New	905	IFRS 17.129	If an entity prepares a sensitivity analysis that shows how amounts different from those specified in IFRS 17.128(a) are affected by changes in risk exposures and uses that sensitivity analysis to manage risks arising from contracts within the scope of IFRS 17, in place of the analysis specified in IFRS 17.128(a), does it also disclose:		
			a. An explanation of both the method used in preparing such a sensitivity analysis and the main parameters and assumptions underlying the information provided	<input type="checkbox"/>	<input type="checkbox"/>
			b. An explanation of the objective of the method used and any limitations that may result in the information provided	<input type="checkbox"/>	<input type="checkbox"/>
			Insurance risk – claims development		
New	906	IFRS 17.130	Does the entity disclose actual claims compared with previous estimates of the undiscounted amount of the claims (i.e., claims development)	<input type="checkbox"/>	<input type="checkbox"/>

New	907	IFRS 17.130	Does the entity reconcile the disclosure about claims development with the aggregate carrying amount of the groups of insurance contracts, which the entity discloses applying IFRS 17.100(c)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		IFRS 17.130	The disclosure about claims development shall start with the period when the earliest material claim(s) arose and for which there is still uncertainty about the amount and timing of the claims payments at the end of the reporting period, but the disclosure is not required to start more than 10 years before the end of the reporting period. The entity is not required to disclose information about the development of claims for which uncertainty about the amount and timing of the claims payments is typically resolved within one year.			
			Credit risk—other information			
New	908	IFRS 17.131	For credit risk that arises from contracts within the scope of IFRS 17, does the entity disclose:			
			a. The amount that best represents its maximum exposure to credit risk at the end of the reporting period, separately for insurance contracts issued and reinsurance contracts held	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. Information about the credit quality of reinsurance contracts held that are assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			Liquidity risk – other information			
New	909	IFRS 17.132	For liquidity risk arising from contracts within the scope of IFRS 17, does the entity disclose:			
			a. A description of how it manages the liquidity risk	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			b. Separate maturity analyses for groups of insurance contracts issued that are liabilities and groups of reinsurance contracts held that are liabilities that show, as a minimum, net cash flows of the groups for each of the first five years after the reporting date and, in aggregate, beyond the first five years	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			An entity is not required to include in these analyses liabilities for remaining coverage measured applying IFRS 17.55-59 The analyses may take the form of:			
			a. An analysis, by estimated timing, of the remaining contractual undiscounted net cash flows			
			Or			
			b. An analysis, by estimated timing, of the estimates of the present value of the future cash flows			
			c. The amounts that are payable on demand, explaining the relationship between such amounts and the carrying amount of the related groups of contracts, if not disclosed applying IFRS 17.132(b)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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