IFRS Core Tools

Disclosure Checklist

Based on International Financial Reporting Standards in issue at 31 August 2022

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

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International GAAP® Disclosure Checklist for Interim Condensed Financial Statements

Updated: 31 August 2022

For any interim periods for entities with a 30 June 2023 year-end

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

Instructions

Online versions

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

IFRS as Issued by the IASB – interim condensed financial statements

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

An interim financial report may contain either a complete set of financial statements (as described in IAS 1 *Presentation of Financial Statements*) or a condensed set of financial statements (as described in IAS 34 *Interim Financial Reporting*).

This checklist is applicable to interim condensed financial statements prepared in accordance with IAS 34. If an entity publishes a complete set of financial statements for its interim period, the form and content of those statements must conform to the requirements of IAS 1 for a complete set of financial statements. In that case, in addition to this checklist, the most recent annual disclosure checklist, *International GAAP® Disclosure Checklist (31 August 2022)* should be completed for the entity.

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 any interim condensed financial statements for entities with a 30 June 2023 year end

The checklist is aimed specifically at entities that are preparing any interim condensed financial statements and that have a 30 June 2023 year end. Entities with a later year end will need to consider whether standards and amendments that were not yet effective for 30 June 2023 year end are effective for their year end.

The checklist is updated semi-annually, reflecting standards issued by the IASB since the previous version. Prior to completing this checklist, refer to the IASB's website to ensure no other standards have been issued between the cut-off date of this checklist, 31 August 2022, and the date when the interim condensed 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 23 of IAS 34. Therefore, in applying the checklist, the user should carefully assess the materiality of the information. The inclusion of disclosures of immaterial information may, in some circumstances, reduce the relevance of the financial statements. In such circumstances, it is appropriate to exclude the information.

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

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

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

In assessing materiality for interim financial statements, it should be recognised that interim measurements may rely on estimates to a greater extent than measurements of annual financial data. While judgement is always required in assessing materiality, IAS 34 bases the recognition and disclosure decision on data for the interim period by itself for reasons of understandability of the interim figures. Thus, for example, unusual items, changes in accounting policies or estimates, and errors are recognised and disclosed on the basis of materiality in relation to interim period data to avoid misleading inferences that might result from non-disclosure. Therefore, the materiality judgements at interim dates may differ from those at year end. For more guidance on how to improve disclosure effectiveness, please refer to our publications, *Applying IFRS - Enhancing communication effectiveness (February 2017), IFRS Developments Issue 124: Disclosure Initiative - Principles of Disclosure* and *IFRS Developments Issue 187: The Disclosure Initiative – IASB amends the accounting policy requirements*.[1]

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

Other sources of guidance

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

Identification of requirements that are applicable for the first time

To assist users of the checklist in identifying disclosure requirements that are new for entities with a year end of 30 June 2023, such requirements are marked 'New'. New requirements include requirements that are mandatory for the first time in the current year, as well as those with a later effective date, but which may be adopted early.

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

[1] Available on ey.com/ifrs.

A list of the new pronouncements that may introduce new requirements for entities with 30 June 2023 year-end reporting is provided below. This checklist reflects IFRS in issue at 31 August 2022 that are effective for entities with year ends of 30 June 2023.

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

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

2) In September 2016, the IASB issued *Amendments to IFRS 4* to address issues arising from the different effective dates of IFRS 9 *Financial Instruments* and the new insurance contracts standard IFRS 17 *Insurance Contracts*. The amendments introduce two alternative options for entities issuing contracts within the scope of IFRS 4 *Insurance Contracts*, notably the temporary exemption approach and the overlay approach. The temporary exemption approach enables eligible entities to defer the implementation date of IFRS 9 until the effective date of IFRS 17. The overlay approach allows an entity applying IFRS 9 from 2018 onwards to remove from profit or loss the effects of some of the accounting mismatches that may occur from applying IFRS 9 before IFRS 17 is applied. In June 2020, the IASB issued *Amendments to IFRS 17* to assist entities implementing IFRS 17. The amendments included the deferral of the effective date of IFRS 17 to 1 January 2023. The IASB also issued *Amendments to IFRS 4 - Extension of the Temporary Exemption from Applying IFRS 9* and extended the expiry

date for the temporary exemption from IFRS 9 to 1 January 2023 to maintain the alignment between the expiry date of the temporary exemption from IFRS 9 and the effective date of IFRS 17:

- For an entity applying the temporary exemption approach, both comparative periods and current period information follow the disclosure requirements of IFRS 7 *Financial Instruments: Disclosures* based on IAS 39 *Financial Instruments: Recognition and Measurement*, together with certain disclosures to enable users to compare insurers applying the temporary exemption with entities applying IFRS 9 required by IFRS 4.39B
- An insurer applying the temporary exemption from IFRS 9 is permitted to elect to apply only the requirements of IFRS 9 for the presentation in other comprehensive income (OCI) of gains and losses attributable to changes in an entity's own credit risk on financial liabilities designated as at fair value through profit or loss (FVPL). If an insurer elects to apply those requirements, it should disclose the related disclosures set out in IFRS 7

3) In July 2020, the IASB issued *Amendment to IAS 1 – Classification of Liabilities as Current or Non-current – Deferral of Effective Date* to defer the effective date of *Amendments to IAS 1 - Classification of Liabilities as Current or Non-current* from 1 January 2022 to 1 January 2023.

Ticking the right boxes

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

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

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

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

Contents

			Disclosure made			
			Yes	No	N/A	Comments

Condensed interim reporting checklist

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

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 IFRSs 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 IFRSs 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 checklist contains only those interim disclosures that are specifically required by IFRSs 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 *Conceptual Framework* 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 IFRSs unless it complies with all of the requirements of each IFRSs.

Components of condensed interim financial statements

#	Reference	Item	Yes	No	N/A	Comments
1	*IAS 34.19*	If the entity's interim financial report complies with IAS 34, does the entity disclose that fact	☐	☐	☐	
2	*IAS 34.8*	Do the interim financial statements include at least the following components:				
		a. A condensed statement of financial position	☐	☐	☐	
		b. A condensed statement of profit or loss and other comprehensive income as either:				
		► A condensed single statement	☐	☐	☐	
		Or				
		► A condensed separate statement of profit or loss and a condensed statement presenting comprehensive income	☐	☐	☐	
	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	☐	☐	☐	
		d. A condensed statement of cash flows	☐	☐	☐	
		e. Selected explanatory notes	☐	☐	☐	

			Disclosure made			
			Yes	No	N/A	Comments
3	*IAS 34.10*	The format of the condensed financial statements is consistent with the format presented in the annual accounts. Do the condensed financial statements include, at a minimum:				
		a. Each of the headings and subtotals that were included in its most recent annual financial statements	☐	☐	☐	
		b. Additional line items or notes whose omission would make the condensed interim financial statements misleading	☐	☐	☐	
4	*IAS 34.11* *IAS 33.2*	If the entity is within the scope of IAS 33 *Earnings per Share*, 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)	☐	☐	☐	
	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.				
	IAS 34.14	An interim financial report is prepared on a consolidated basis if the entity's most recent annual financial statements were consolidated statements. The parent's separate financial statements are not consistent or comparable with the consolidated statements in the most recent annual financial report. If an entity's annual financial report included the parent's separate financial statements in addition to consolidated financial statements, IAS 34 neither requires nor prohibits the inclusion of the parent's separate statements in the entity's interim financial report.				
		Fair presentation and compliance with IFRSs				
	IAS 1.4	IAS 1 does not apply to the structure and content of condensed interim financial statements prepared in accordance with IAS 34. However, paragraphs 15–35 of IAS 1 apply to such financial statements.				
5	*IAS 1.19* *IAS 1.20*	In the extremely rare circumstances in which management concludes that compliance with a requirement in an IFRS would be so misleading that it would conflict with the objective of interim financial statements set out in the *Conceptual Framework*, and departs from that requirement (if the relevant regulatory framework requires or otherwise does not prohibit such a departure), does the entity disclose:				
		a. That management concluded that the interim financial statements present fairly the entity's financial position, financial performance and cash flows	☐	☐	☐	
		b. That it complies with applicable IFRSs, except that it departs from a requirement of an IFRS to achieve a fair presentation	☐	☐	☐	
		c. The title of the IFRS from which the entity departs	☐	☐	☐	
		d. The nature of the departure	☐	☐	☐	
		e. The treatment that the IFRS would require	☐	☐	☐	
		f. The reason why that treatment would be so misleading in the circumstances that it would conflict with the objective of financial statements set out in the *Conceptual Framework*	☐	☐	☐	
		g. The treatment adopted	☐	☐	☐	
		h. For each period presented, the financial impact of the departure on each item in the interim financial statements that would have been reported in complying with the requirement	☐	☐	☐	
6	*IAS 1.21* *IAS 1.20*	If the entity departed from a requirement of an IFRS in a prior period, and the departure affects the amounts recognised in the financial statements for the current interim reporting period, does the entity disclose:				
		a. The title of the IFRS from which the entity has departed	☐	☐	☐	
		b. The nature of the departure	☐	☐	☐	
		c. The treatment that the IFRS would require	☐	☐	☐	

			Disclosure made			
			Yes	No	N/A	Comments
		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 *Conceptual Framework*	☐	☐	☐	
		e. The treatment adopted	☐	☐	☐	
		f. For each period presented, the financial impact of the departure on each item in the interim financial statements that would have been reported in complying with the requirement	☐	☐	☐	
7	*IAS 1.23*	In the extremely rare circumstances in which management concludes that compliance with a requirement in an IFRS would be so misleading that it would conflict with the objective of financial statements set out in the *Conceptual Framework*, but the relevant regulatory framework prohibits departure from the requirement, does the entity reduce the perceived misleading aspects of compliance by disclosing, to the maximum extent possible, all of the following:				
		a. The title of the IFRS in question	☐	☐	☐	
		b. The nature of the requirement	☐	☐	☐	
		c. The reason why management concluded that complying with that requirement is so misleading in the circumstances that it conflicts with the objective of financial statements set out in the *Conceptual Framework*	☐	☐	☐	
		d. For each period presented, the adjustments to each item in the interim financial statements that management concluded would be necessary to achieve a fair presentation	☐	☐	☐	
		Going concern				
	IAS 1.25 *IAS 10.14*	The entity does not prepare its interim financial statements on a going concern basis if management determines after the interim reporting period (or earlier) either that it intends to liquidate the entity or to cease trading, or that it has no realistic alternative but to do so.				
8	*IAS 1.25*	Does the entity disclose material uncertainties related to events or conditions that may cast significant doubt upon the entity's ability to continue as a going concern	☐	☐	☐	
9	*IAS 1.25*	If the interim financial statements are not prepared on a going concern basis, does the entity disclose:				
		a. The fact that the interim financial statements are not prepared on a going concern basis	☐	☐	☐	
		b. The basis on which the interim financial statements are prepared	☐	☐	☐	
		c. The reason why the entity is not regarded as a going concern	☐	☐	☐	
		Periods to be included				
10	*IAS 34.20*	Does the entity include in interim financial reports (condensed or complete) the following statements:				
		a. A statement of financial position:				
		► As of the end of the current interim period	☐	☐	☐	
		► As of the end of the immediately preceding financial year	☐	☐	☐	
		b. 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	☐	☐	☐	
		► For the same current interim period of the immediately preceding financial year	☐	☐	☐	
		► Cumulatively for the current financial year to date	☐	☐	☐	
		► For the same year-to-date current interim period of the immediately preceding financial year	☐	☐	☐	
		c. A statement showing changes in equity:				

			Disclosure made			
			Yes	No	N/A	Comments
		► Cumulatively for the current financial year to date	☐	☐	☐	
		► For the comparable year-to-date period of the immediately preceding financial year	☐	☐	☐	
		d. A statement of cash flows:				
		► Cumulatively for the current financial year to date	☐	☐	☐	
		► For the comparable year-to-date period of the immediately preceding financial year	☐	☐	☐	
11	*IAS 34.21*	*If the entity's business is highly seasonal, the entity is encouraged to disclose:*				
		a. Financial information for the 12 months ending on the interim reporting period	☐	☐	☐	
		b. Comparative information for the prior 12-month period	☐	☐	☐	
		Explanatory notes				
12	*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):	☐	☐	☐	
	IAS 34.15	An entity shall 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 shall update the relevant information presented in the most recent annual financial report.				
	IAS 34.15C	Individual IFRSs provide guidance regarding disclosure requirements for many of the items listed in paragraph 15B. When an event or transaction is significant to an understanding of the changes in an entity's financial position or performance since the last annual reporting period, its interim financial report should provide an explanation of an update to the relevant information included in the financial statements of the last annual reporting period. For example, when a significant impairment loss is recognised on property, plant and equipment, the disclosure requirements of IAS 36 *Impairment of Assets* should be considered.				
		a. The write-down of inventories to net realisable value and the reversal of such a write-down	☐	☐	☐	
		b. Recognition of a loss from the impairment of financial assets, property, plant, and equipment, intangible assets, or other assets, and the reversal of such an impairment loss	☐	☐	☐	
		c. The reversal of any provisions for the costs of restructuring	☐	☐	☐	
		d. Acquisitions and disposals of items of property, plant, and equipment	☐	☐	☐	
		e. Commitments for the purchase of property, plant, and equipment	☐	☐	☐	
		f. Litigation settlements	☐	☐	☐	
		g. Corrections of prior period errors	☐	☐	☐	
		h. Changes in the business or economic circumstances that affect the fair value of the entity's financial assets and financial liabilities, whether those assets or liabilities are recognised at fair value or amortised cost	☐	☐	☐	
		i. Any loan default or breach of a loan agreement that has not been remedied on or before the end of the reporting period	☐	☐	☐	
		j. Related party transactions	☐	☐	☐	
		k. Transfers between levels of the fair value hierarchy used in measuring the fair value of financial instruments	☐	☐	☐	
		l. Changes in the classification of financial assets as a result of a change in the purpose or use of those assets	☐	☐	☐	

			Disclosure made			
			Yes	No	N/A	Comments
		m. Changes in contingent liabilities or contingent assets	☐	☐	☐	
		n. Recognition of a loss from the impairment of assets arising from contracts with customers and the reversal of such an impairment loss	☐	☐	☐	
13	*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.				
		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	☐	☐	☐	
		b. The seasonality or cyclicality of interim operations	☐	☐	☐	
		c. The nature and amount of items affecting assets, liabilities, equity, net income, or cash flows that are unusual because of their nature, size, or incidence	☐	☐	☐	
		d. The nature and amount of changes in estimates of amounts reported in prior interim periods of the current financial year, or changes in estimates of amounts reported in prior financial years	☐	☐	☐	
		e. The issues, repurchases, and repayments of debt and equity securities	☐	☐	☐	
		f. The dividends paid (aggregate or per share) separately for ordinary shares and other shares	☐	☐	☐	
		g. The following segment information (if IFRS 8 *Operating Segments* requires that entity to disclose segment information in its annual financial statements):				
		► 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	☐	☐	☐	
		► 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	☐	☐	☐	
		► A measure of segment profit or loss	☐	☐	☐	
		► 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	☐	☐	☐	
		► 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	☐	☐	☐	
		► 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	☐	☐	☐	

			Disclosure made			
			Yes	No	N/A	Comments
		items must be separately identified and described in that reconciliation				
		h. Events after the interim period that are not reflected in the financial statements for the interim period	☐	☐	☐	
		i. The effect of changes in the composition of the entity:				
		► 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 a business combination, have Questions 14 to 34 of this disclosure checklist been completed	☐	☐	☐	
		j. For financial instruments, the disclosures about fair value required by IFRS 13.91–93(h), 94–96, 98 and 99 and IFRS 7.25, 26 and 28–30. Please refer below for detailed disclosure requirements (Questions 35 to 48)	☐	☐	☐	
		k. For entities becoming, or ceasing to be, investment entities, as defined in IFRS 10 *Consolidated Financial Statements*, the disclosures in IFRS 12.9B. Please refer below for detailed disclosure requirements (Questions 49 to 50)	☐	☐	☐	
		l. The disaggregation of revenue from contracts with customers required by IFRS 15.114-115 (Questions 51 to 52)	☐	☐	☐	
		IFRS 3 *Business Combinations* disclosures				
14	*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 interim financial statements are authorised for issue), does the entity disclose:				
		a. The name and a description of the acquiree	☐	☐	☐	
		b. The acquisition date	☐	☐	☐	
		c. The percentage of voting equity interests acquired	☐	☐	☐	
		d. The primary reasons for the business combination and how the acquirer obtained control of the acquiree	☐	☐	☐	
		e. A qualitative description of the factors that make up the goodwill recognised, such as expected synergies from combining operations of the acquiree and the acquirer, intangible assets that do not qualify for separate recognition or other factors	☐	☐	☐	
15	*IFRS 3.59* *IFRS 3.B64(f)* *IFRS 3.B66*	For each business combination during the reporting period (or after the reporting period, but before the interim financial statements are authorised for issue), does the entity disclose the acquisition-date fair value of the total consideration transferred and the acquisition-date fair value of each major class of consideration, such as:				
		a. Cash	☐	☐	☐	
		b. Other tangible or intangible assets, including a business or subsidiary of the acquirer	☐	☐	☐	
		c. Liabilities incurred, for example, a liability for contingent consideration	☐	☐	☐	
		d. Equity interests of the acquirer, including the number of instruments or interests issued or issuable and the method of measuring the fair value of those instruments or interests	☐	☐	☐	
	IFRS 3.App.A	Contingent consideration is either: a. An obligation of the acquirer to transfer additional assets or equity interests to the former owners of an acquiree as part of the exchange transaction, if specified future events occur or conditions are met Or				

			Disclosure made			
			Yes	No	N/A	Comments
		b. A right of the acquirer to receive previously transferred consideration, if specified future events occur or conditions are met.				
16	IFRS 3.59 IFRS 3.B64(g) IFRS 3.B66	For each business combination during the reporting period (or after the reporting period end, but before the interim financial statements are authorised for issue), for contingent consideration arrangements and indemnification assets, does the entity disclose:				
		a. The amount recognised as of the acquisition date	☐	☐	☐	
		b. A description of the arrangement and the basis for determining the payment	☐	☐	☐	
		c. An estimate of the range of outcomes (undiscounted) or, if a range cannot be estimated, that fact and the reasons why a range cannot be estimated. If the maximum amount of the payment is unlimited, the acquirer discloses that fact	☐	☐	☐	
17	IFRS 3.59 IFRS 3.B64(h) IFRS 3.B66	For each business combination during the reporting period (or after the reporting period, but before the interim financial statements are authorised for issue), for acquired receivables, does the entity disclose:				
		a. The fair value of the receivables	☐	☐	☐	
		b. The gross contractual amounts receivable	☐	☐	☐	
		c. The best estimate at the acquisition date of the contractual cash flows not expected to be collected	☐	☐	☐	
	IFRS 3.B64(h)	The entity provides disclosures by major class of receivable, such as loans, direct finance leases and any other class of receivables.				
18	IFRS 3.59 IFRS 3.B64(i) IFRS 3.B66	For each business combination during the reporting period (or after the reporting period, but before the interim financial statements are authorised for issue) does the entity disclose the amounts recognised as of the acquisition date for each major class of assets acquired and liabilities assumed	☐	☐	☐	
19	IFRS 3.59 IFRS 3.23 IFRS 3.B64(j) IFRS 3.B66	For each business combination during the reporting period (or after the reporting period, but before the interim financial statements are authorised for issue), for each contingent liability recognised under IFRS 3.23, does the entity make the disclosures in IAS 37.85	☐	☐	☐	
20	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:				
	IFRS 3.B64(j)	a. The information required by IAS 37.86	☐	☐	☐	
	IFRS 3.B66	b. The reasons why the liability cannot be measured reliably	☐	☐	☐	
21	IFRS 3.59 IFRS 3.B64(k) IFRS 3.B66	For each business combination during the period (or after the reporting period, but before the interim financial statements are authorised for issue), does the entity disclose the goodwill that is expected to be deductible for tax purposes	☐	☐	☐	
22	IFRS 3.59 IFRS 3.51 IFRS 3.B64(l) IFRS 3.B66	For each business combination during the reporting period (or after the reporting period, but before the interim financial statements are authorised for issue), for transactions that the entity recognises separately from the acquisition of assets and assumption of liabilities in the business combination in accordance with IFRS 3.51, does the entity disclose:				
		a. A description of each transaction	☐	☐	☐	
		b. How the acquirer accounted for each transaction	☐	☐	☐	
		c. The amounts recognised for each transaction and the line item in the financial statements in which each amount is recognised	☐	☐	☐	
		d. If the transaction is the effective settlement of a pre-existing relationship, the method used to determine the settlement amount	☐	☐	☐	

			Disclosure made			
			Yes	No	N/A	Comments
	IFRS 3.51	The acquirer and the acquiree may have a pre-existing relationship or other arrangement before negotiations for the business combination began, or they may enter into an arrangement during the negotiations that is separate from the business combination. In either situation, the acquirer identifies any amounts that are not part of what the acquirer and the acquiree (or its former owners) exchanged in the business combination, that is, amounts that are not part of the exchange for the acquiree. The acquirer recognises only the consideration transferred for the acquiree, the assets acquired and liabilities assumed in the exchange for the acquiree. Separate transactions are accounted for in accordance with the relevant IFRSs.				
23	*IFRS 3.59* *IFRS 3.B64(m)* *IFRS 3.B66*	For each business combination during the reporting period (or after the reporting period, but before the interim financial statements are authorised for issue), does the entity disclose for separately recognised transactions required by IFRS 3.B64(l):				
		a. The total amount of acquisition related costs	☐	☐	☐	
		b. The amount of acquisition related costs recognised as expense	☐	☐	☐	
		c. The line item or items in the statement of comprehensive income in which the expenses are recognised	☐	☐	☐	
		d. The amount of issue costs not recognised as an expense	☐	☐	☐	
		e. The treatment of the issue costs not recognised as an expense	☐	☐	☐	
24	*IFRS 3.59* *IFRS 3.B64(n)* *IFRS 3.34* *IFRS 3.B66*	For each business combination during the reporting period (or after the reporting period, but before the interim financial statements are authorised for issue) in a bargain purchase, does the entity disclose:				
		a. The amount of any gain recognised as a bargain purchase	☐	☐	☐	
		b. The line item in the statement of comprehensive income in which the entity recognised the gain	☐	☐	☐	
		c. The reasons why the transaction resulted in a gain	☐	☐	☐	
25	*IFRS 3.59* *IFRS 3.B64(o)* *IFRS 3.B66*	For each business combination during the reporting period (or after the reporting period, but before the interim financial statements are authorised for issue), in which the acquirer holds less than 100% of the equity interests in the acquiree at the acquisition date, does the entity disclose:				
		a. The amount of the non-controlling interest in the acquiree recognised at the acquisition date and the measurement basis for that amount	☐	☐	☐	
		b. For each non-controlling interest in an acquiree measured at fair value, the valuation techniques and significant inputs used to measure that value	☐	☐	☐	
	IFRS 3.App.A	Non-controlling interest is defined as the equity in a subsidiary not attributable, directly or indirectly to a parent.				
26	*IFRS 3.59* *IFRS 3.B64(p)* *IFRS 3.B66*	For each business combination achieved in stages during the reporting period (or after the reporting period, but before the interim financial statements are authorised for issue), does the entity disclose:				
		a. The acquisition-date fair value of the equity interest in the acquiree held by the acquirer immediately before the acquisition date	☐	☐	☐	
	IFRS 3.42	b. Any gain or loss recognised from remeasuring the equity interest in the acquiree held by the acquirer before the business combination to fair value, in accordance with IFRS 3.42, and the line item in the statement of comprehensive income in which that gain or loss is recognised	☐	☐	☐	
27	*IFRS 3.59* *IFRS 3.B64(q)* *IFRS 3.B66*	For each business combination during the reporting period (or after the reporting period, but before the interim financial statements are authorised for issue), does the entity disclose the following measures in respect of the acquiree since the acquisition date included in the consolidated statement of comprehensive income for the reporting period:				

			Disclosure made			
			Yes	No	N/A	Comments
		a. Revenue	☐	☐	☐	
		b. Profit or loss	☐	☐	☐	
		Or				
		c. If any of the information in (a) or (b) is impracticable, the acquirer discloses that fact and explains why the disclosure is impracticable	☐	☐	☐	
28	*IFRS 3.59* *IFRS 3.B64(q)* *IFRS 3.B66*	For each business combination during the reporting period (or after the reporting period, but before the interim financial statements are authorised for issue), does the entity disclose the following measures in respect of the combined entity for the current reporting period as though the acquisition date for all business combinations that occurred during the reporting period had been as of the beginning of the annual reporting period:				
		a. Revenue	☐	☐	☐	
		b. Profit or loss	☐	☐	☐	
		Or				
		c. If any of the information in (a) or (b) is impracticable, the acquirer discloses that fact and explains why the disclosure is impracticable	☐	☐	☐	
29	*IFRS 3.B66*	If the acquisition date of a business combination is after the end of the reporting period, but before the interim financial statements are authorised for issue, and if the initial accounting for the business combination is incomplete at the time the interim financial statements are authorised for issue, the acquirer discloses which disclosures could not be made and reasons why they cannot be made	☐	☐	☐	
		Adjustments recognised in the current reporting period that relate to business combinations during the current or previous reporting periods				
	IFRS 3.61 *IFRS 3.B67*	The acquirer discloses the information in IFRS 3.B67 for each material business combination or in the aggregate for individually immaterial business combinations that are material collectively.				
30	*IFRS 3.B67(a)* *IFRS 3.45*	If the initial accounting for a business combination is incomplete for particular assets, liabilities, non-controlling interests or items of consideration and the entity provisionally determined the amounts recognised in the interim financial statements for the business combination, does the entity disclose:				
		a. The reasons why the initial accounting for the business combination is incomplete	☐	☐	☐	
		b. The assets, liabilities, equity interests or items of consideration for which the initial accounting is incomplete	☐	☐	☐	
	IFRS 3.49	c. The nature and amount of any measurement period adjustments recognised during the reporting period in accordance with IFRS 3.49	☐	☐	☐	
31	*IFRS 3.B67(b)*	For each reporting period after the acquisition date until the entity collects, sells or otherwise loses the right to a contingent consideration asset, or until the entity settles a contingent consideration liability or the liability is cancelled or expires, does the entity disclose:				
		a. Any changes in the recognised amounts, including any differences arising upon settlement	☐	☐	☐	
		b. Any changes in the range of outcomes (undiscounted) and the reasons for those changes	☐	☐	☐	
		c. The valuation techniques and key model inputs used to measure contingent consideration	☐	☐	☐	
32	*IFRS 3.B67(c)*	For contingent liabilities recognised in a business combination, does the entity disclose the information required by IAS 37.84 and 85 for each class of provision	☐	☐	☐	

			Disclosure made			
			Yes	No	N/A	Comments
33	*IFRS 3.B67(d)*	Does the entity reconcile the carrying amount of goodwill at the beginning and end of the reporting period showing separately:				
		a. The gross amount and accumulated impairment losses at the beginning of the reporting period	☐	☐	☐	
	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 *Non-current Assets Held for Sale and Discontinued Operations*	☐	☐	☐	
	IFRS 3.67	c. Adjustments resulting from subsequent recognition of deferred tax assets during the reporting period in accordance with IFRS 3.67	☐	☐	☐	
	IFRS 5.6	d. Goodwill included in a disposal group classified as held for sale in accordance with IFRS 5 and goodwill derecognised during the reporting period without having previously been included in a disposal group classified as held for sale	☐	☐	☐	
	IAS 36.104	e. Impairment losses recognised during the reporting period in accordance with IAS 36	☐	☐	☐	
	IAS 21.47	f. Net exchange rate differences arising during the reporting period in accordance with IAS 21 *The Effects of Changes in Foreign Exchange Rates*	☐	☐	☐	
		g. Any other changes in the carrying amount during the reporting period	☐	☐	☐	
		h. The gross amount and accumulated impairment losses at the end of the reporting period	☐	☐	☐	
34	*IFRS 3.B67(e)*	Does the entity disclose the amount and explain any gain or loss recognised in the current reporting period that both:				
		a. Relates to the identifiable assets acquired or liabilities assumed in a business combination that was effected in the current or previous reporting period	☐	☐	☐	
		b. Is of such a size or nature of incidence that disclosure is relevant to understanding the combined entity's interim financial statements	☐	☐	☐	
		IFRS 13 *Fair Value Measurement* disclosures				
		Please note that this section applies only to financial instruments.				
		Disclosure objectives				
35	*IFRS 13.91*	Does the entity disclose information that helps users of its financial statements assess both of the following:				
		a. For assets and liabilities that are measured at fair value on a recurring or non-recurring basis in the statement of financial position after initial recognition, the valuation techniques and inputs used to develop those measurements	☐	☐	☐	
		b. For recurring fair value measurements using significant unobservable inputs (Level 3), the effect of the measurements on profit or loss or other comprehensive income for the period	☐	☐	☐	
	IFRS 13.92	To meet the objectives in 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				

			Disclosure made			
			Yes	No	N/A	Comments
36	*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	☐	☐	☐	
	IFRS 13.93 *IFRS 13.App.A* *IFRS 13.73* *IFRS 13.75*	In addition, IFRS 13.93 establishes the minimum disclosure requirements for fair value measurements (and those based on fair value) that are recognised in the statement of financial position after initial recognition. The requirements vary depending on whether the fair value measurements are recurring or non-recurring and their categorisation within the fair value hierarchy (i.e., Level 1, 2, or 3). In order to determine the appropriate categorisation of a fair value measurement (as a whole) within the hierarchy, an entity determines the categorisation of the inputs used to measure fair value and categorisation of the fair value measurement (as a whole). (i) Categorisation of the inputs in the fair value hierarchy: IFRS 13's fair value hierarchy categorises inputs to valuation techniques in the following levels, based on their observability: Level 1 inputs: quoted prices (that are unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date Level 2 inputs: inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly Level 3 inputs: unobservable inputs for the asset or liability (ii) Categorisation of the fair value measurement (as a whole) in the fair value hierarchy: A fair value measurement (as a whole) is categorised within the fair value hierarchy, based on the lowest level input that is significant to the entire measurement (Level 1 inputs being the highest and Level 3, the lowest). For measures based on fair value (such as fair value less costs to sell), this determination does not consider the costs to sell. When measured based on quoted prices in an active market (that are unadjusted) for identical assets or liabilities, fair value measurement is categorised within Level 1. When measured using valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable, the fair value measurement as a whole is categorised within Level 2. When measured using valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable, the fair value measurement as a whole is categorised within Level 3.				
		Accounting policies				
37	*IFRS 13.95* *IFRS 13.93(c)*	Does the entity disclose its policy for determining when transfers between levels of the fair value hierarchy are deemed to have occurred	☐	☐	☐	
	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				

			Disclosure made			
			Yes	No	N/A	Comments
		b. The beginning of the reporting period c. The end of the reporting period				
38	*IFRS 13.96* *IFRS 13.48*	If an entity makes an accounting policy decision to use the exception in IFRS 13.48, does the entity disclose that policy, including its policy for allocating bid-ask spread adjustments and credit adjustments	☐	☐	☐	
	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 IFRS 9, regardless of whether they meet the definitions of financial assets or financial liabilities in IAS 32.				
		Class of assets and liabilities				
39	*IFRS 13.94*	Does the entity classify assets and liabilities under the scope of IFRS 13 based on both:				
		a. The nature, characteristics and risks of the asset or liability	☐	☐	☐	
		b. The level of the fair value hierarchy within which the fair value measurement is categorised	☐	☐	☐	
	IFRS 13.94	The number of classes of assets and liabilities may need to be greater for fair value measurements categorised within Level 3 because those measurements have a greater degree of uncertainty and subjectivity. Determining the appropriate classes of assets and liabilities requires judgement and often may require more disaggregation than the line items presented in the statement of financial position. Note: If another IFRS specifies the class for an asset or liability, an entity may use that class when providing the disclosures required by IFRS 13, provided that class meets IFRS 13's requirements for determining classes.				
40	*IFRS 13.94*	Does the entity provide sufficient information to permit reconciliation between the classes of assets and liabilities and the line items presented in the statement of financial position	☐	☐	☐	
		Fair value disclosures				
41	*IFRS 13.99*	Does the entity present the quantitative disclosures required by IFRS 13 in tabular format, unless another format is more appropriate	☐	☐	☐	
42	*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	☐	☐	☐	
		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 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).				

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

			Disclosure made			
			Yes	No	N/A	Comments
		► A narrative description of the sensitivity if a change in an unobservable input (including, at a minimum, those unobservable inputs disclosed in accordance with IFRS 13.93(d), see d. above) to a different amount might result in a significantly higher or lower fair value measurement	☐	☐	☐	
		► If there are interrelationships between significant unobservable inputs and other unobservable inputs used in the fair value measurement, a narrative description of those interrelationships and how they might magnify or mitigate the effect of changes in the unobservable inputs on the fair value measurement	☐	☐	☐	
		► For financial assets and financial liabilities, if changing one or more of the unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, that fact, the effect of those changes and how the effect of a change was calculated	☐	☐	☐	
	IFRS 13.93(h)	For the sensitivity analysis for financial assets and financial liabilities, significance is judged with respect to profit or loss, and total assets or total liabilities, or, when changes in fair value are recognised in other comprehensive income, total equity.				
		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).				
44	*IFRS 13.93*	Does the entity disclose for assets and liabilities that are measured at fair value on a non-recurring basis in the statement of financial position after initial recognition:				
		a. The fair value measurement at the end of the reporting period	☐	☐	☐	
		b. The reasons for the fair value measurement	☐	☐	☐	
		c. The level of the fair value hierarchy within which the fair value measurements are categorised in their entirety (Level 1, 2 or 3)	☐	☐	☐	
		d. For fair value measurements categorised within Level 2 and Level 3 of the hierarchy:				
		► A description of the valuation technique(s) and the inputs used in the measurement	☐	☐	☐	
		► If there has been a change in valuation technique, that change and the reason(s) for making it	☐	☐	☐	
		► For fair value measurements categorised within Level 3 of the fair value hierarchy, quantitative information about the significant unobservable inputs used in the fair value measurement	☐	☐	☐	
	IFRS 13.93(d)	An entity is not required to create quantitative information to comply with 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)	☐	☐	☐	

			Disclosure made			
			Yes	No	N/A	Comments
		IFRS 7 disclosures				
	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 values of that feature cannot be measured reliably in accordance with IFRS 4				
	IFRS 7.29(d)	c. For lease liabilities				
45	*IFRS 7.25* *IFRS 7.29*	Does the entity disclose for each class of financial assets and financial liabilities the fair value of that class of assets and liabilities in a way that permits it to be compared with its carrying amount (except for those noted in IFRS 7.29)	☐	☐	☐	
46	*IFRS 7.26*	In disclosing fair values, does the entity group financial assets and financial liabilities into classes, but offset them only to the extent that their carrying amounts are offset in the statement of financial position	☐	☐	☐	
47	*IFRS 7.28*	If an entity does not recognise a gain or loss on initial recognition of a financial asset or financial liability because the fair value is neither evidenced by a quoted price in an active market for an identical asset or liability (i.e., Level 1 input) nor based on a valuation technique that uses only data from observable markets (see IFRS 9.B5.1.2A), then the entity must disclose by class of financial asset or liability:				
	IFRS 9.B5.1.2A(b)	a. Its accounting policy for recognising the difference between the fair value at initial recognition and the transaction price in profit or loss to reflect a change in factors (including time) that market participants would take into account when pricing the asset or liability	☐	☐	☐	
	IFRS 9.B5.2.2A	An entity subsequently measures a financial asset or financial liability and the subsequent recognition of gains and losses consistently with the requirements of IFRS 9.				
	IFRS 7.28(b)	b. The aggregate difference yet to be recognised in profit or loss at the beginning and end of the reporting period and reconciliation of changes in the balance of this difference	☐	☐	☐	
	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	☐	☐	☐	
48	*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 financial assets or financial liabilities and their fair value, including:				
		a. The fact that the entity does not disclose fair value for these instruments because their fair value cannot be measured reliably	☐	☐	☐	
		b. A description of the financial instruments, their carrying amount and an explanation of why fair value cannot be measured reliably	☐	☐	☐	
		c. The market for the instruments	☐	☐	☐	
		d. Whether and how the entity intends to dispose of the financial instruments	☐	☐	☐	
		e. If financial instruments whose fair value previously could not be reliably measured are derecognised:				
		► That fact	☐	☐	☐	
		► Their carrying amount at the time of derecognition	☐	☐	☐	
		► The amount of gain or loss recognised	☐	☐	☐	
		Investment entity disclosures				
49	*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	☐	☐	☐	

			Disclosure made			
			Yes	No	N/A	Comments
50	*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	☐	☐	☐	
		b. The total gain or loss, if any, calculated in accordance with IFRS 10.B101	☐	☐	☐	
		c. The line item(s) in profit or loss in which the gain or loss is recognised (if not presented separately)	☐	☐	☐	
		Disaggregation of revenue				
51	*IFRS 15.114*	Does the entity disaggregate revenue recognised from contracts with customers into categories that depict how the nature, amount, timing and uncertainty of revenue and cash flows are affected by economic factors	☐	☐	☐	
	IFRS 15.B87	IFRS 15.114 requires an entity to disaggregate revenue from contracts with customers into categories that depict how the nature, amount, timing and uncertainty of revenue and cash flows are affected by economic factors. Consequently, the extent to which an entity's revenue is disaggregated for the purposes of this disclosure depends on the facts and circumstances that pertain to the entity's contracts with customers. Some entities may need to use more than one type of category to meet the objective in IFRS 15.114 for disaggregating revenue. Other entities may meet the objective by using only one type of category to disaggregate revenue.				
	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)				
52	*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	☐	☐	☐	

			Disclosure made			
			Yes	No	N/A	Comments
		Changes in accounting policies				
53	*IAS 34.43*	If there has been a change in accounting policy, other than one for which the transition is specified by a new IFRS, does the entity reflect the change by:				
		a. Restating the financial statements of prior interim periods of the current financial year and the comparable interim periods of any prior financial years that will be restated in the annual financial statements	☐	☐	☐	
		Or				
		b. When it is impracticable to determine the cumulative effect at the beginning of the financial year of applying a new accounting policy to all prior periods, adjusting the financial statements of prior interim periods of the current financial year, and comparable interim periods of prior financial years to apply the new accounting policy prospectively from the earliest date practicable	☐	☐	☐	
		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 IFRSs.				
54	*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 IFRSs at that date	☐	☐	☐	
		► Its current total comprehensive income (or, if an entity did not report such a total, profit or loss) under previous GAAP for that comparable interim period to its total comprehensive income under IFRSs for that period	☐	☐	☐	
		► 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 IFRSs for that period	☐	☐	☐	
		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 IFRSs for:				
		► The date of transition to IFRSs	☐	☐	☐	
		► The end of the latest period presented in the entity's most recent annual financial statements under previous GAAP	☐	☐	☐	
		► A reconciliation of the total comprehensive income (or, if the entity did not report such a total, profit or loss) reported under previous GAAP for the latest period in the entity's most recent annual financial statements to its total comprehensive income under IFRSs 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	☐	☐	☐	
	IFRS 1.26	► In the reconciliations of equity, any errors made under previous GAAP and any changes in accounting policies	☐	☐	☐	

			Disclosure made			
			Yes	No	N/A	Comments
	IFRS 1.26	► In the reconciliation of profit or loss, any errors made under previous GAAP and any changes in accounting policies	☐	☐	☐	
	IFRS 1.25	The reconciliations shall give sufficient detail to enable users to understand the material adjustments to the statement of financial position and statement of comprehensive income.				
		c. If the entity changes its accounting policies or its use of the exemptions contained in IFRS 1, 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	☐	☐	☐	
55	IFRS 1.33	If the entity does not, in its most recent annual financial statements under previous GAAP, disclose information material to an understanding of the current interim period, does it disclose in its interim financial report that information or include a cross-reference to another published document that includes it	☐	☐	☐	
		New pronouncements				
56		If the entity applies accounting pronouncements that were issued after the cut off date of this checklist (i.e., 31 August 2022), does the entity make all disclosures required by those pronouncements	☐	☐	☐	
		A complete set of financial statements				
57		If an entity prepares a complete set of financial statements for its interim financial report, has it completed, in addition to this checklist, the most recent annual disclosure checklist, *International GAAP® Disclosure Checklist (31 August 2022)* and applied all standards that are effective for its annual financial reporting period	☐	☐	☐	
	IAS 34.7	Nothing in IAS 34 is intended to prohibit or discourage an entity from publishing a complete set of financial statements (as described in IAS 1) in its interim financial report, rather than condensed financial statements and selected explanatory notes.				
	IAS 34.9	If an entity publishes a complete set of financial statements in its interim financial report, the form and content of those statements shall conform to the requirements of IAS 1 for a complete set of financial statements.				

Appendix – Notes

Item Number	Commentary	Working paper reference

Item Number	Commentary	Working paper reference

Item Number	Commentary	Working paper reference

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ED None

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