IFRS disclosure checklist

2017

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Introduction

The IFRS disclosure checklist has been updated to outline the disclosures required for December 2017 year ends. It also contains a section (Section C) which provides the disclosures required of entities that early-adopt IFRSs effective for annual periods beginning after 1 January 2018.

The most recently issued standards and interpretations from the IASB and IFRIC are:

Standards and interpretations	IFRS effective date
Amendment to IAS 7 on disclosure initiative	Annual periods beginning on or after 1 January 2017
Amendment to IAS 12 on recognition of deferred tax assets for unrealised losses	Annual periods beginning on or after 1 January 2017
Forthcoming standards and interpretations	
IFRS 2, Share-based payment Amendment on clarifying share-based payment transactions	Annual periods beginning on or after 1 January 2018
IFRS 9, Financial instruments	Annual periods beginning on or after 1 January 2018
Amendment to IFRS 9, Financial instruments on general hedge accounting	Annual periods beginning on or after 1 January 2018
Amendment to IFRS 9,Financial instruments on prepayment features with negative compensation	Annual periods beginning on or after 1 January 2019
Amendments to IFRS 4, ‘Insurance contracts’ regarding the implementation of IFRS 9, ‘Financial instruments’	Annual periods beginning on or after 1 January 2018
Amendments to IAS 28	Annual periods beginning on or after 1 January 2019
IFRS 15, 'Revenue from contracts with customers'	Annual periods beginning on or after 1 January 2018
Amendments to IFRS 15 ' Revenue from contracts with customers' - Clarifications	Annual periods beginning on or after 1 January 2018
IFRS 16, 'Leases'	Annual periods beginning on or after 1 January 2019
IFRS 17,’Insurance contracts’	Annual periods beginning on or after 1 January 2021
IFRIC 22, ‘Foreign currency transactions and advance consideration’	Annual periods beginning on or after 1 January 2018
IFRIC 23, ‘Uncertainty over income tax treatments’	Annual periods beginning on or after 1 January 2019

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IFRS disclosure checklist 2017

Section A: Disclosures for consideration by all entities

		Sources	Y-NM-NA	Comments
A1. General requirements				
1.	Financial statement components Financial statements should include the following components:	IAS 1		
	(a) a statement of financial position as at the end of the period;	IAS 1 (2007) - 10(a)		
	(b) a statement of profit or loss and other comprehensive income for the period;	IAS 1 (2007) - 10(b)		
	(c) a statement of changes in equity for the period;	IAS 1 (2007) - 10(c)		
	(d) a statement of cash flows for the period;	IAS 1 (2007) - 10(d)		
	(e) notes, comprising significant accounting policies and other explanatory information; and	IAS 1 (2007) - 10(e)		
	(ea) comparative information in respect of the preceding period.	IAS 1 (2007) - 10 (ea)		
	(f) a statement of financial position at the beginning of the preceding period when an entity applies an accounting policy retrospectively or makes a retrospective restatement of items in its financial statements or when it classifies items in its financial statements (in accordance with IAS 1 paragraphs 40A-40D .	IAS 1 (2007) - 10 (f)		
2.	Equal Prominence of financial statements Has the entity presented all of the financial statements required in a complete set of IFRS financial statements with equal prominence?	IAS 1 (2007) - 11		
3.	Presentation of similar items Present each material class of similar items separately in the financial statements.	IAS 1 (2007) - 29		
4.	Items of dissimilar nature of function Present items of a dissimilar nature or function separately unless they are immaterial.	IAS 1 (2007) - 29		
5.	Offsetting Do not offset assets and liabilities, or income and expenditure, unless required or permitted by an IFRS (Standard or Interpretation).	IAS 1 (2007) - 32		
	The next question is 7			
7.	Comparative Information Except when an IFRSs permit or require otherwise, an entity shall present comparative information in respect of the preceding period for all amounts presented in the current period's financial statements. An entity shall include comparative information for narrative and	IAS 1 (2007) - 38		

		Sources	Y-NM-NA	Comments
	descriptive information if it is relevant to an understanding the current period's financial statements.			
8.	Comparative Information - Minimum Requirements An entity shall present, as a minimum:	IAS 1		
	(a) two statements of financial position;	IAS 1 (2007) - 38A		
	(b) two statements of profit or loss and other comprehensive income;	IAS 1 (2007) - 38A		
	(c) two separate statements of profit or loss (if presented);	IAS 1 (2007) - 38A		
	(d) two separate statements of cash flows	IAS 1 (2007) - 38A		
	(e) two statements of changes in equity; and	IAS 1 (2007) - 38A		
	(f) related notes.	IAS 1 (2007) - 38A		
9.	Third Statement of Financial Position In addition to the above minimum requirements, if the entity makes the retrospective application, retrospective restatement or reclassification, the entity shall present a third statement of financial position as at the beginning of the preceding period 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; and (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.. Note (1): The entity is not required to present the related notes to the opening statement of financial position at the beginning of the preceding period (third statement of financial position). Note (2): The date of that opening statement of financial position shall be at the beginning of the preceding period regardless of whether the entities present additional comparative information for earlier years. Note (3): The entity is only required to present the third statement of financial position if the effect of the retrospective application, retrospective restatement or reclassification has a material impact on that statement.	IAS 1 (2007) - 40D IAS 1 (2007) - 40B IAS 1 (2007) - 40A IAS 1 (2007) - 40C		
10.	Comparative Information - Additional Comparatives Where an entity presents additional comparative	IAS 1 (2007) - 38C		

		Sources	Y-NM-NA	Comments
	information in addition to the minimum requirements in IAS 1 as long as that information is prepared in accordance with IFRSs.			
11.	Comparative Information - Additional Statements Where additional comparative information consists of one or more of the statements referred to in question 1 in sectionA1, but does not comprise a complete set of financial statements the entity shall present related note information for those additional statements.	IAS 1 (2007) - 38C		
	Next question is 13			
13.	Reclassification of comparative amounts If an entity changes the presentation or classification of items in the financial statements it shall reclassify comparative amounts (unless reclassification is impracticable). When an entity reclassifies comparative amounts it shall disclose (including as at the beginning of the preceding period):	IAS 1		
	(a) the nature of the reclassification;	IAS 1 (2007) - 41		
	(b) the amount of each item or class of items that it reclassified; and	IAS 1 (2007) - 41		
	(c) the reason for the reclassification.	IAS 1 (2007) - 41		
14.	When reclassification of amounts is impracticable When it is impracticable to reclassify comparative amounts, disclose:	IAS 1		
	(a) the reason for not reclassifying the amounts; and	IAS 1 (2007) - 42(a)		
	(b) the nature of the adjustments that would have been made if amounts had been reclassified.	IAS 1 (2007) - 42(b)		
15.	Identification of financial statements and other information Clearly identify and distinguish financial statements from other information in the same published document.	IAS 1 (2007) - 49		
16.	Identification of component of financial statements Clearly identify each financial statement and the notes.	IAS 1 (2007) - 51		
17.	Identification of the financial statements Display the following information prominently, and repeat when it is necessary for the information presented to be understandable:			
	(a) name of the reporting entity or other means of identification, and any change in that information from the preceding period;	IAS 1 (2007) - 51(a)		
	(b) whether the financial statements cover the individual entity or a group of entities;	IAS 1 (2007) - 51(b)		
	(c) the date of the end of the reporting period or the period covered by the financial statements or notes;	IAS 1 (2007) - 51(c)		

		Sources	Y-NM-NA	Comments
	(d) the presentation currency as defined in IAS 21;	IAS 1 (2007) - 51(d)		
	(e) the level of rounding used in presenting amounts in the financial statements.	IAS 1 (2007) - 51(e)		
18.	Presentation Currency When the presentation currency is different from the functional currency, disclose that fact together with the functional currency and the reason for using a different presentation currency. Ensure the translation method used conforms with paragraphs 39 and 42 of IAS 21.	IAS 21 - 55 IAS 21 - 53		
19.	Presentation currency different to functional currency When financial statements or other financial information is displayed in a currency that is different from the functional currency or presentation currency and(i) the translation method required by paragraphs 39 and 42 of IAS 21 has not been used; and(ii) the financial statements state that they are in compliance with International Financial Reporting Standards then:	IAS 21 - 57		
	a) clearly identify the information as supplementary information to distinguish it from the information that complies with International Financial Reporting Standards;	IAS 21 - 57(a)		
	b) disclose the currency in which the supplementary information is displayed; and	IAS 21 - 57(b)		
	c) disclose the entity's functional currency and the method of translation used to determine the supplementary information	IAS 21 - 57(c)		
20.	Change in functional currency When there is a change in the functional currency of either the reporting entity or a significant foreign operation, disclose:-	IAS 21 - 54		
	(a) that fact;	IAS 21 - 54		
	(b) the reason for the change in functional currency.	IAS 21 - 54		
21.	Frequency of reporting - change in reporting date When an entity changes the end of its reporting period and presents financial statements for a period longer or shorter than one year, disclose, in addition to the period covered by the financial statements:			
	(a) the reason for a using a longer or shorter period; and	IAS 1 (2007) - 36(a)		
	(b) the fact that amounts presented in the financial statements are not entirely comparable.	IAS 1 (2007) - 36(a)		
22.	Information to be disclosed in the notes Disclose in the notes to the financial statements:			

		Sources	Y-NM-NA	Comments
	(a) information required by IFRSs that is not presented elsewhere in the financial statements;	IAS 1 (2007) - 112(b)		
	(b) additional information that is not presented elsewhere in the financial statements, but is relevant to an understanding of any of them.	IAS 1 (2007) - 112(c)		
23.	Notes to the financial statements As far as practicable, present notes in a systematic manner. In determining a systematic manner, the entity shall consider the effect on the understandability and comparability of its financial statements.	IAS 1 (2007) - 113		
24.	Notes to the financial statements Has each item in the statements of financial position and of comprehensive income, in the separate income statement (if presented), and in the statements of changes in equity and of cash flows been cross-referenced to any related information in the notes?	IAS 1 (2007) - 113		
	Next question is 26			
26.	Other information to be disclosed If not disclosed elsewhere in information published with the financial statements, disclose:			
	(a) the domicile and legal form of the entity, its country of incorporation and the address of its registered office (or principal place of business, if different from the registered office);	IAS 1 (2007) - 138(a)		
	(b) a description of the nature of the entity's operations and its principal activities; and	IAS 1 (2007) - 138(b)		
	(c) the name of the parent and the ultimate parent of the group.	IAS 24 - 12 IAS 1 (2007) - 138(c)		
	(d) if it is a limited life entity, information regarding the length of its life.	IAS 1 (2007) - 138(d)		
27.	Prior period errors Disclose for each prior period error:	IAS 8 - 49		
	(a) the nature of the error;	IAS 8 - 49(a)		
28.	Prior period errors Disclose for each prior period error: (b) for each prior period presented, to the extent practicable, the amount of the correction:			
	(i) for each financial statement line item affected; and	IAS 8 - 49(b)		
	(ii) for basic and diluted earnings per share	IAS 8 - 49(b)		
	(c) the amount of the correction at the beginning of the earliest period presented;	IAS 8 - 49(c)		

		Sources	Y-NM-NA	Comments
	(d) if retrospective restatement is impracticable, the circumstances that led to the existence of that condition and a description of how and from when the error has been corrected.	IAS 8 - 49(d)		
29.	Authorisation of financial statements Disclose the date when the financial statements were authorised for issue and who gave that authorisation.	IAS 10 - 17		
30.	Amendment of statements after issue If the entity's owners or others have the power to amend the financial statements after issue, disclose that fact.	IAS 10 - 17		
31.	Going concern basis When management is aware of material uncertainties related to events or conditions that may cast significant doubt upon the entity's ability to continue as a going concern, disclose those uncertainties.	IAS 1 (2007) - 25		

A2. Accounting policies

		Sources	Y-NM-NA	Comments
1.	Going concern basis If the financial statements are not prepared on a going concern basis, disclose that fact together with the basis on which the financial statements are prepared and the reason why the entity is not considered to be a going concern.	IAS 1 (2007) - 25		
2.	Compliance with IFRS An entity whose financial statements comply with IFRSs shall make an explicit and unreserved statement of such compliance in the notes. Do not describe financial statements as complying with IFRSs unless they comply with all the requirements of IFRSs.	IAS 1 (2007) - 16		
3.	Departure from an IFRS (Standard or Interpretation) If the entity departs from a requirement of an IFRS (Standard or an Interpretation) disclose:			
	(a) that management has concluded that the financial statements present fairly the entity's financial position, financial performance and cash flows;	IAS 1 (2007) - 20(a)		
	(b) that it has complied with applicable IFRSs (Standards and Interpretations), except that it has departed from a particular requirement to achieve a presentation;	IAS 1 (2007) - 20(b)		
	(c) the title of the IFRS (Standard or Interpretation) from which the entity has departed, including the treatment that the IFRS (Standard or Interpretation) would require, the reason why that treatment would be so misleading in the circumstances that it would conflict with the objective of financial statements set out in the Framework, and the treatment adopted; and	IAS 1 (2007) - 20(c)		

		Sources	Y-NM-NA	Comments
	(d) 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.	IAS 1 (2007) - 20(d)		
4.	Departure from an IFRS (Standard or Interpretation) in a prior period If the entity has departed from a requirement of an IFRS (Standard or an Interpretation) in a prior period, and that departure affects the amounts recognised in the financial statements for the current period, disclose:			
	a) the title of the IFRS (Standard or Interpretation) from which the entity has departed, including the treatment that the IFRS (Standard or Interpretation) would require, the reason why the treatment would be so misleading in the circumstances that it would conflict with the objective of financial statements set out in the Framework, and the treatment adopted; and	IAS 1 (2007) - 21		
	b) 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.	IAS 1 (2007) - 21		
5.	Departure from an IFRS (Standard or Interpretation) In the extremely rare circumstances in which management concludes that compliance with a requirement in an IFRS (Standard or Interpretation) would be so misleading that it would conflict with the objective of financial statements set out in the Framework, but the relevant regulatory framework prohibits departure from the requirement, to the maximum extent possible reduce the perceived misleading aspects of compliance by disclosing:			
	a) the title of the IFRS (Standard or Interpretation) in question, the nature of the requirement, and the reason why management has concluded that complying with that requirement is so misleading in the circumstances that it conflicts with the objective of financial statements set out in the Framework; and	IAS 1 (2007) - 23(a)		
	b) for each period presented, the adjustments to each item in the financial statements that management has concluded would be necessary to achieve a fair presentation.	IAS 1 (2007) - 23(b)		
6.	Inappropriate accounting treatments Inappropriate accounting treatments are not rectified either by disclosure of the accounting policies used or by notes or explanatory material.	IAS 1 (2007) - 18		
7.	New Standard or Interpretation not applied early When the entity has not applied a new Standard or Interpretation that has been issued but is not yet effective, disclose:	IAS 8 - 30		

		Sources	Y-NM-NA	Comments
	(a) that fact;	IAS 8 - 30		
	(b) known or reasonably estimable information relevant to assessing the possible impact that application of the Standard or Interpretation will have on the entity's financial statements in the period of initial application	IAS 8 - 30		
8.	Basis of preparation Present in the notes to the financial statements information about the basis of preparation of the financial statements and the specific accounting policies selected and applied for significant transactions and events.	IAS 1 (2007) - 112(a)		
9.	Summary of significant accounting policies Disclose significant accounting policies comprising:			
	(a) the measurement basis (or bases) used in preparing the financial statements; and	IAS 1 (2007) - 117(a)		
	(b) the accounting policies that are relevant to an understanding of the financial statements.	IAS 1 (2007) - 117(b)		
10.	Judgements by management Disclose along with significant accounting policies the judgements management has made in the process of applying the entity's accounting policies that have the most significant effect on the amounts recognised in the financial statements.	IAS 1 (2007) - 122		
11.	Key assumptions and sources of estimation Disclose information about the key assumptions concerning the future, and other key sources of estimation uncertainty at the balance sheet date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year . In respect of those assets and liabilities, include details in the notes of:			
	(a) their nature; and	IAS 1 (2007) - 125(a)		
	(b) their carrying amount as at the balance sheet date.	IAS 1 (2007) - 125(b)		
12.	Effect of the limit on defined benefit assets Where the entity has a net defined benefit asset and the key sources of estimation uncertainty at the end of the reporting period have a significant risk of causing a material adjustment disclose:			
	(a) any restrictions on the current realisability of the surplus; or	IFRIC 14 - 10		
	(b) the basis used to determine the economic benefits available.	IFRIC 14 - 10		

		Sources	Y-NM-NA	Comments
13.	Significant change to estimated amounts reported in interim accounts If an estimate of an amount reported in an 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 disclose the nature and amount of that change in estimate in a note to the annual financial statements.	IAS 34 - 26		
14.	Initial application of a Standard or an Interpretation When initial application of a Standard or Interpretation - has an effect on the current period or any prior period; - would have an effect on the current or prior period except that it is impracticable to determine the amount of the adjustment; or - might have an effect on future periods then disclose:			
	(a) the title of the Standard or Interpretation	IAS 8 - 28(a)		
	(b) when applicable, that the change in accounting policy is made in accordance with its transitional provisions;	IAS 8 - 28(b)		
	(c) the nature of the change in accounting policy;	IAS 8 - 28(c)		
	(d) when applicable, a description of the transitional provisions;	IAS 8 - 28(d)		
	(e) when applicable the transitional provisions that might have an effect on future periods.	IAS 8 - (e)		
15.	Initial application of a Standard or an Interpretation When initial application of a Standard or Interpretation - has an effect on the current period or any prior period; - would have an effect on the current or prior period except that it is impracticable to determine the amount of the adjustment; or - might have an effect on future periods then disclose:(f) for the current period and each prior period presented, to the extent practicable, the amount of the adjustment			
	(i) for each financial line item affected; and	IAS 8 - 28(f)(i)		
	Note: When an entity applies the amendments to amendments to IAS 16 and IAS 41 Agriculture: Bearer Plants for the first time it is not required to present the quantitative information required by this question for the current period but is required to present the information for each prior period presented.			
	Note: {Per IFRS 10 C2A} In the first period when the amendments to IFRS 10 in respect of Investment Entities is first applied the quantitative information required by this disclosure is only required for the annual period immediately preceding the date of initial application of the amendments. An entity may disclosure this information in the current period or for earlier comparative periods but is not required to do so.			
	(ii) for basic and diluted earnings per share	IAS 8 -28(f)(ii)		

		Sources	Y-NM-NA	Comments
	Note: When an entity applies the amendments to amendments to IAS 16 and IAS 41 Agriculture: Bearer Plants for the first time it is not required to present the quantitative information required by this question for the current period but is required to present the information for each prior period presented.			
	Note: {Per IFRS 10 C2A} In the first period when the amendments to IFRS 10 in respect of Investment Entities is first applied the quantitative information required by this disclosure is only required for the annual period immediately preceding the date of initial application of the amendments. An entity may disclosure this information in 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;	IAS 8 - 28(g)		
	(h) if retrospective application is impracticable for a particular period, or for periods before those presented, the circumstances that led to the existence of that condition and a description of how and from when the change in accounting policy has been applied.	IAS 8 - 28(h)		
	Financial statements of subsequent periods need not repeat these disclosures.			
16.	Voluntary change in accounting policy When a voluntary change in an accounting policy: - has an effect on the current period or any prior period; - would have an effect on the current or prior period except that it is impracticable to determine the amount of the adjustment; or - might have an effect on future periods then disclose:			
	(a) the nature of the change in accounting policy;	IAS 8 - 29(a)		
	(b) the reasons why applying the new accounting policy provides reliable and more relevant information;	IAS 8 - 29(b)		
17.	Voluntary change in accounting policy When a voluntary change in an accounting policy: - has an effect on the current period or any prior period; - would have an effect on the current or prior period except that it is impracticable to determine the amount of the adjustment; or - might have an effect on future periods then disclose:(c) for the current period and each prior period presented, to the extent practicable, the amount of the adjustment;			
	(i) for each financial line item affected;	IAS 8 - 29(c)(i)		
	(ii) for basic and diluted earnings per share;	IAS 8 - 29(c)(ii)		

		Sources	Y-NM-NA	Comments
	(d) the amount of the adjustment relating to periods before those presented, to the extent practicable;	IAS 8 - 29(d)		
	(e) if retrospective application is impracticable for a particular period, or for periods before those presented, the circumstances that led to the existence of that condition and a description of how and from when the change in accounting policy has been applied	IAS 8 - (e)		
	Financial statements of subsequent periods need not repeat these disclosures.			
18.	Changes in accounting estimates Disclose the nature and amount of a change in an accounting estimate that has an effect in the current period or is expected to have an effect in future periods, except for the disclosure of the effect on future periods when it is impracticable to estimate that effect. If the amount of the effect in future periods of a change in an accounting estimate is not disclosed because estimating it is impracticable, disclose that fact.	IAS 8 - 39		
19.	Inventories Disclose the accounting policy adopted in measuring inventories, including the cost formula used.	IAS 2 - 36(a)		
20.	Construction contracts For construction contracts, disclose:			
	(a) methods used to determine contract revenue recognised in the period;	IAS 11 - 39(b)		
	(b) methods used to determine the stage of completion of contracts in progress.	IAS 11 - 39(c)		
	Property, plant and equipment Disclose for each class of property, plant and equipment:	IAS 16 - 60		
	(a) measurement bases for determining the gross carrying amount.	IAS 16 - 73(a)		
	(b) depreciation methods used;	IAS 16 - 73(b)		
	(c) useful lives or the depreciation rates used.	IAS 16 - 73(c)		
21.	Revenue recognition Disclose the accounting policies adopted for the recognition of revenue including the methods adopted to determine the stage of completion of transactions involving the rendering of services.	IAS 18 - 35(a)		

		Sources	Y-NM-NA	Comments
	Revenue - accounting policies			
22.	Recognition of revenue under contracts for the construction of real estate When an entity recognises revenue using the percentage of completion method for agreements that meet all the criteria in paragraph 14 of IAS 18 continuously as construction progresses (see paragraph 17 of the Interpretation), it shall disclose:			
	(a) how it determines which agreements meet all the criteria in paragraph 14 of IAS 18 continuously as construction progresses;	IFRIC 15 - 20(a)		
	(b) the amount of revenue arising from such agreements in the period; and	IFRIC 15 - 20(b)		
	(c) the methods used to determine the stage of completion of agreements in progress.	IFRIC 15 - 20(c)		
23.	Agreements for the construction of real estate in progress at the reporting date For such agreements that are in progress at the reporting date, the entity shall also disclose:			
	(a) the aggregate amount of costs incurred and recognised profits (less recognised losses) to date; and	IFRIC 15 - 21(a)		
	(b) the amount of advances received.	IFRIC 15 - 21(b)		
24.	Government grants Disclose the accounting policy adopted for government grants, including the methods of presentation adopted in the financial statements.	IAS 20 - 39(a)		
25.	Intangible assets For each class of intangible assets, distinguishing between internally generated intangible assets and other intangible assets, disclose:			
	(a) whether the useful lives are indefinite or finite;	IAS 38 - 118(a)		
	(b) if finite, the useful lives or the amortisation rates used;	IAS 38 - 118(a)		
	(c) the amortisation methods used for intangible assets with finite useful lives	IAS 38 - 118(b)		
	(d) the line item(s) of the income statement in which any amortisation of intangible assets is included.	IAS 38 - 118(d)		
26.	Revalued intangible assets Disclose the methods and significant assumptions applied in estimating the fair values of intangible assets accounted for at revalued amounts	IAS 38 - 124(c)		

		Sources	Y-NM-NA	Comments
27.	Indefinite lived intangible assets If an intangible is assessed as having an indefinite useful life, disclose:			
	(a) the carrying amount of that asset;	IAS 38 - 122(a)		
	(b) the reasons supporting the assessment of an indefinite useful life. In giving these reasons, describe the factor(s) that played a significant role in determining that the asset has an indefinite useful life	IAS 38 - 122(a)		
28.	Exploration for and evaluation of mineral resources – accounting policies Disclose information that identifies and explains the amounts recognised in its financial statements arising from the exploration for and evaluation of mineral resources:			
	(a) accounting policies for exploration and evaluation expenditures; and	IFRS 6 - 24(a)		
	(b) accounting policies for recognition of exploration and evaluation assets.	IFRS 6 - 24(a)		
29.	Borrowing costs capitalised Disclose:			
	(a) the amount of borrowing costs capitalised during the period; and	IAS 23 (Rev2007) - 26(a)		
	(b) the capitalisation rate used to determine the amount of borrowing costs eligible for capitalisation.	IAS 23 (Rev2007) - 26(b)		
30.	Classification of investment property When classification is difficult, disclose the criteria developed by the entity to distinguish investment property from owner-occupied property and from property held for sale in the ordinary course of business.	IAS 40 - 75(c)		
31.	Investment property - cost model Disclose:			
	(a) that the entity applies the cost model in accounting for investment property;	IAS 40 - 75(a)		
	(b) the depreciation methods used;	IAS 40 - 79(a)		
	(c) the useful lives or the depreciation methods used.	IAS 40 - 79(a)		
32.	Investment property - fair value model Disclose:			
	(a) that the entity applies the fair value model in accounting for investment property;	IAS 40 - 75(a)		

		Sources	Y-NM-NA	Comments
	(b) whether, and in what circumstances, property held under operating leases are classified and accounted for as investment property	IAS 40 - 75(b)		
	The next question is 35			
33.	Accounting policies - Financial Instruments Disclose in the summary of significant accounting policies:	IFRS7		
	(a) the measurement basis (or bases) used in preparing the financial statements; and	IFRS 7 - 21		
	(b) other accounting policies used that are relevant to an understanding of the financial statements.	IFRS 7 - 21		

A3. Statement of Comprehensive Income/Income Statement

		Sources	Y-NM-NA	Comments
1.	Face of the Statement of Comprehensive Income As a minimum, present in the statement of comprehensive income the following line items:			
	(a) revenue;	IAS 1 (2007) - 82(a)		
	(aa) gains and losses arising from the derecognition of financial assets measured at amortised cost;	IAS 1 (2007) - (82)(aa)		
	(b) finance costs;	IAS 1 (2007) - 82(b)		
	(c) share of the profit or loss of associates and joint ventures accounted for using the equity method;	IAS 1 (2007) - 82(c)		
	(d) tax expense;	IAS 1 (2007) - 82(d)		
	(e) a single amount comprising the total of: (i) the post-tax profit or loss of discontinued operations and (ii) 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.	IAS 1 (2007) - 82(e) IFRS 5 - 33(a)(i) and (ii)		
	(f) profit or loss;	IAS 1 (2007) - 82(f)		
	(g) each component of other comprehensive income classified by nature (excluding amounts relating to equity accounted associates and joint ventures);	IAS 1 (2007) - 82(g)		
	(h) share of the other comprehensive income of associates and joint ventures accounted for using the equity method; and	IAS 1 (2007) - 82(h) IAS 28 - 39		

		Sources	Y-NM-NA	Comments
	(j) For impairment losses outside of profit or loss:	IAS 36 - 126(c)		
	(i) the amount of impairment losses on revalued assets recognised directly in equity during the period;			
	(ii) the amount of reversals of impairment losses on revalued assets recognised directly in equity during the period.	IAS 36 - 126(d)		
2.	Information presented in single statement of profit or loss and other comprehensive income			
	(a) Present a single statement of profit or loss and other comprehensive income, with profit or loss and other comprehensive income presented in two sections. Note: The sections shall be presented together, with the profit or loss section presented first followed directly by the other comprehensive income section.	IAS 1 (2007) - 10A		
	(b) Present (in addition to other items required by IFRSs) the following amounts for the period in the profit or loss section:(i) revenue;	IAS 1 (2007) - 82(a)		
	(ii) finance costs;	IAS 1 (2007) - 82(b)		
	(iii) share of the profit or loss of associates and joint ventures accounted for using the equity method;	IAS 1 (2007) - 82(c)		
	(iv) tax expense;	IAS 1 (2007) - 82(d)		
	(v) a single amount for the total of discontinued operations (as defined in IFRS 5 Assets Held for Sale and Discontinued Operations)	IAS 1 (2007) - 82(ea)		
	(vi) profit or loss;	IAS 1 (2007) - 81A (a)		
	(c) Present in the other comprehensive income section the following line items:.	IAS 1 (2007) - 82A		
	i) items of other comprehensive income (excluding amounts in (ii) below), classified by nature and grouped into those that, in accordance with other IFRSs: - will not be reclassified subsequently to profit or loss; and - will be reclassified subsequently to profit or loss when specific conditions are met.	IAS 1 (2007) - 82A (a)		

		Sources	Y-NM-NA	Comments
	ii) 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: - will not be reclassified subsequently to profit or loss; and - will be reclassified subsequently to profit or loss when specific conditions are met.	IAS 1 (2007) - 82A (b)		
	(v) For impairment losses:(a) the amount of impairment losses on revalued assets recognised directly in equity during the period;	IAS 36 - (126)(c)		
	(b) the amount of reversals of impairment losses on revalued assets recognised directly in equity during the period.	IAS 36 - (126)(d)		
	(v) total other comprehensive income.	IAS 1 (2007) - 81A (b)		
	(vi) total comprehensive income.	IAS 1 (2007) - 81A (c)		
4.	Split of controlling and non-controlling interests Present the following items, in addition to the profit or loss and other comprehensive income sections, as allocations of profit or loss and other comprehensive income for the period:	IAS 1 (2007) - 81B (a)(i)		
	(a) profit or loss for the period attributable to: (i) non-controlling interests, and	IAS 1 (2007) - 81B (a)(i)		
	(ii) owners of the parent.	IAS 1 (2007) - 81B (a)(ii)		
	(b) total comprehensive income for the period attributable to:(i) non-controlling interests, and	IAS 1 (2007) - 81B (b)(i)		
	(ii) owners of the parent.	IAS 1 (2007) - 81B (b)(ii)		
5.	Separate Income Statement The entity may present in a separate income statement the following line items and disclosures:			
	(a) revenue;	IAS 1 (2007) - 82(a)		
	(b) finance costs;	IAS 1 (2007) - 82(b) & 84		
	(c) share of the profit or loss of associates and joint ventures accounted for using the equity method;	IAS 1 (2007) - 82(c) & 84		
	(d) tax expense;	IAS 1 (2007) - 82(d)		

		Sources	Y-NM-NA	Comments
	(e) a single amount comprising the total of: (i) the post-tax profit or loss of discontinued operations; and (ii) 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 IAS 1 (2007) - 82(e) & 84		
	(ea) If an entity presents the items of profit or loss in a separate income statement (as described in paragraph 10A of IAS 1 (as amended in June 2011) a section identified as relating to discontinued operations is presented in that statement.	IFRS 5 - (33A)		
	(f) profit or loss for the period;	IAS 1 (2007) - 82(f) & 84		
	(g) In terms of non controlling interest present profit or loss for the period attributable to: (i) non-controlling interests; and	IAS 1 (2007) - 83(a)(i) & 84		
	(ii) owners of the parent.	IAS 1 (2007) - 83(a)(ii) & 84		
6.	Separate statement of profit or loss			
	(a) Present a separate statement of profit or loss immediately preceding the separate statement presenting other comprehensive income. Note: This statement should immediately precede the separate statement of other comprehensive income.	IAS 1 (2007) - 10A		
	(b) Present (in addition to other items required by IFRSs) the following amounts for the period in the separate statement of profit or loss:(i) revenue;	IAS 1 (2007) - 82(a)		
	(ii) gains and losses arising from the derecognition of financial assets measured at amortised cost;	IAS 1 (2007) - (82)(aa)		
	(iii) finance costs;	IAS 1 (2007) - 82(b)		
	(iv) share of the profit or loss of associates and joint ventures accounted for using the equity method;	IAS 1 (2007) - 82(c)		
	(vi) tax expense;	IAS 1 (2007) - 82(d)		
	(vii) a single amount for the total of discontinued operations (as defined in IFRS 5 Assets Held for Sale and Discontinued Operations)	IAS 1 (2007) - 82(ea)		
	(viii) profit or loss;	IAS 1 (2007) - 81A (a)		
	(b) profit or loss for the period attributable to: (i) non-controlling interests, and	IAS 1 (2007) - 81B (a)(i)		

		Sources	Y-NM-NA	Comments
	(ii) owners of the parent.	IAS 1 (2007) - 81B (a)(ii)		
7.	Separate statement of comprehensive income			
	(a) Present a separate statement of other comprehensive income. Note: This statement should immediately follow the separate statement of profit or loss.	IAS 1 (2007) - 10A		
	(b) Present in the other comprehensive income section:(i) Profit or loss.	IAS 1 (2007) - 10A		
	(ii) line items for amounts of other comprehensive income for the period. Note: These line items are required to reflect items classified by nature	IAS 1 (2007) - 82A		
	(iii) the above line items shall include the share of the other comprehensive income of associates and joint ventures accounted for using the equity method.	IAS 1 (2007) - 82A		
	(iv)Further, the above line items shall be grouped into those that (in accordance with other IFRSs)that:(a) Will not be reclassified subsequently to profit or loss; and	IAS 1 (2007) - 82A(a)		
	(b) Will be reclassified subsequently to profit or loss when specific conditions are met,	IAS 1 (2007) - 82A(b)		
	(v) For impairment losses:(a) the amount of impairment losses on revalued assets recognised directly in equity during the period;	IAS 36 - (126)(c)		
	(b) the amount of reversals of impairment losses on revalued assets recognised directly in equity during the period.	IAS 36 - (126)(d)		
	(vi) total other comprehensive income.	IAS 1 (2007) - 81A (b)		
	(vii) total comprehensive income.	IAS 1 (2007) - 81A (c)		
	(c) total comprehensive income for the period attributable to: (i) non-controlling interests, and	IAS 1 (2007) - 81B (b)(i)		
	(ii) owners of the parent.	IAS 1 (2007) - 81B (b)(ii)		
	(d) For impairment losses:(i) the amount of impairment losses on revalued assets recognised directly in equity during the period;	IAS 36 - 126(c)		
	(ii) the amount of reversals of impairment losses on revalued assets recognised directly in equity during the period.	IAS 36 - 126(d)		
	(e) total comprehensive income.	IAS 1 (2007) - 82(i)		

		Sources	Y-NM-NA	Comments
	(f) total comprehensive income for the period attributable to: (i) non-controlling interests; and	IAS 1 (2007) - 83(b)(i)		
	(ii) owners of the parent.	IAS 1 (2007) - 83(b)(ii)		
8.	Tax effects on other comprehensive income An entity shall disclose the amount of income tax relating to each component of other comprehensive income, including reclassification adjustments, either in the statement of comprehensive income or in the notes.	IAS 1 (2007) - 90		
	Next question is 10			
10.	Tax effects on other comprehensive income Present the components of other comprehensive income either:(a) net of related tax effects; or(b) before related tax effects with one amount shown for the aggregate amount of income tax relating to those components.	IAS 1 (2007) - 91(a) & (b)		
11.	Tax effects on other comprehensive income Present the components of other comprehensive income net of related tax effects.	IAS 1 (2007) - 91		
12.	Tax effects on other comprehensive income Present:			
	(a) the components of other comprehensive income before related tax effects with one amount shown for the aggregate amount of income tax relating to these items; and	IAS 1 (2007) - 91		
	(b) allocate the tax between the items that might be reclassified subsequently to the profit or loss section and those that will not be reclassified subsequently to the profit or loss section.	IAS 1 (2007) - 91		
13.	Effects of reclassifications on other comprehensive income Disclose reclassification adjustments relating to components of other comprehensive income.	IAS 1 (2007) - 92		
	Next question is 15			
15.	Additional line items, headings and sub-totals Present additional line items (including by disaggregating the line items listed in paragraph 82), headings and subtotals in the statement(s) presenting profit or loss and other comprehensive income when such presentation is relevant to an understanding of the entity's financial performance.	IAS 1 (2007) - 85		
16.	Additional line items, headings and sub-totals When an entity presents subtotals in accordance with paragraph 85 of IAS 1 above, are those subtotals:	IAS 1 (2007) - 85A		
	(a) comprised of line items made up of amounts recognised and measured in accordance with IFRS;	IAS 1 (2007) - 85A		

		Sources	Y-NM-NA	Comments
	(b) presented and labelled in a manner that makes the line items that constitute the subtotal clear and understandable;	IAS 1 (2007) - 85A		
	(c) be consistent from period to period, in accordance with paragraph 45; and	IAS 1 (2007) - 85A		
	(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.	IAS 1 (2007) - 85A		
	Present the line items in the statement(s) presenting profit or loss and other comprehensive income that reconcile any subtotals presented in accordance with paragraph 85 with the subtotals or totals required in IFRS for such statement(s).	IAS 1 (2007) – 85B		
17.	Material items of income and expenditure When items of income or expense are material, an entity shall disclose their nature and amount separately.	IAS 1 (2007) - 97		
18.	Material items of income and expenditure An entity shall not present any items of income or expense as extraordinary items, in the statement of comprehensive income or the separate income statement (if presented), or in the notes.	IAS 1 (2007) - 87		
19.	Material items of income and expenditure An entity shall 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.	IAS 1 (2007) - (87)		
20.	Expenses An entity shall present an analysis of expenses recognised in profit or loss using a classification based on either their nature or their function within the entity, whichever provides information that is reliable and more relevant. Entities are encouraged to present the analysis in the statement of comprehensive income or in the separate income statement (if presented).	IAS 1 (2007) - 99 & 100		
21.	Expenses Present an analysis of expenses recognised in profit or loss using a classification based on either their nature or their function within the entity, whichever provides information that is reliable and more relevant. Entities are encouraged to present the analysis in the statement of comprehensive income or in the separate income statement (if presented).	IAS 1 (2007) - (99)&(100)		
22.	Expenses by function Where expenses are classified by function, disclose additional information on the nature of expenses, including depreciation, amortisation expense and employee benefits expense.	IAS 1 (2007) - 104		

		Sources	Y-NM-NA	Comments
23.	Income statement and equity Disclose material items of income, expense and gains and losses resulting from financial assets and financial liabilities, whether included in profit or loss or as a separate component of equity.	IAS 32 - 94(h)		
24.	Income statement and equity For this purpose, disclose at least the following items:			
	(a) total interest income and total interest expense (calculated using the effective interest method) for financial assets and financial liabilities that are not at fair value through profit or loss;	IAS 32 - 94(h)		
	(b) for available-for-sale financial assets, the amount of any gain or loss recognised directly in equity during the period and the amount that was removed from equity and recognised in profit or loss for the period;	IAS 32 - 94(h)		
	(c) the amount of interest income accrued on impaired financial assets	IAS 32 - 94(h)		
	Income			
25.	Categories of revenue Disclose the amount of each significant category of revenue recognised during the period including revenue arising from:	IAS 18 - 35		
	(a) sale of goods;	IAS 18 - 35(b)		
	(b) rendering of services;	IAS 18 - 35(b)		
	(c) interest;	IAS 18 - 35(b)		
	(d) royalties;	IAS 18 - 35(b)		
	(e) dividends.	IAS 18 - 35(b)		
26.	Exchanges of goods and services Disclose the amount of revenue arising from exchanges of goods and services in each significant category of revenue.	IAS 18 - 35(c)		
27.	Construction contract revenue Disclose the amount of construction contract revenue recognised as revenue in the period.	IAS 11 - 39(a)		
28.	Lessors - finance leases In respect of finance leases, lessors should disclose:			
	(a) unearned finance income;	IAS 17 - 47(b)		
	(b) contingent rents recognised as income in the period	IAS 17 - 47(e)		
29.	Lessors - operating leases In respect of operating leases, lessors should disclose total contingent rents recognised in income.	IAS 17 - 56(b)		

		Sources	Y-NM-NA	Comments
30.	Government grants Disclose the nature and extent of government grants recognised in the financial statements and an indication of other forms of government assistance from which the entity has directly benefited.	IAS 20 - 39(b)		
31.	Property, plant and equipment - compensation received If it is not presented separately on the face of the income statement, disclose 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	IAS 16 - 74(d)		
32.	Investment property - Amounts recognised in profit or loss Disclose:			
	(a) rental income from investment property;	IAS 40 - 75(f)		
	(b) direct operating expenses (including repairs and maintenance) arising from investment property that generated rental income during the period;	IAS 40 - 75(f)		
	(c) direct operating expenses (including repairs and maintenance) arising from investment property that did not generate rental income during the period;	IAS 40 - 75(f)		
	(d) 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	IAS 40 - 75(f)		
	Expense items			
33.	Cost of Sales Disclose:			
	(a) the amount of inventories recognised as an expense during the period;	IAS 2 - 36(d)		
	(b) the amount of any write-down of inventories to fair value less costs to sell recognised as an expense in the period;	IAS 2 - 36(e)		
	(c) the amount of any reversal of any write-down of inventories recognised during the period arising from an increase in net realisable value;	IAS 2 - 36(f)		
	(d) the circumstances or events that led to the reversal of a write-down of inventories.	IAS 2 - 36(g)		
34.	Finance leases - contingent rents In respect of finance leases, lessees should disclose contingent rents recognised as an expense in the period.	IAS 17 - 31(c)		
35.	Lessees - Operating Lease Expense In respect of operating leases, the lessee should disclose lease and sublease payments recognised as an expense in the period, with separate amounts for minimum lease payments, contingent rents, and sublease payments.	IAS 17 - 35(c)		

		Sources	Y-NM-NA	Comments
36.	Arrangement contains a Lease - Operating lease If a purchaser concludes that it is impracticable to separate the payments reliably, it shall:			
	(i) in the case of an operating lease, treat all payments under the arrangement as lease payments for the purposes of complying with the disclosure requirements of IAS 17 (see question 3.25 above), but	IFRIC 4 - (15)(b)		
	(ii) state that the disclosed payments also include payments for non-lease elements in the arrangement.	IFRIC 4 - (15)(b)(ii)		
37.	Impairment losses For each class of asset, disclose:			
	(a) the amount of impairment losses recognised in profit or loss during the period and the line item(s) of the income statement in which those impairment losses are included;	IAS 36 - 126(a)		
	(b) the amount of reversals of impairment losses recognised in profit or loss during the period and the line item(s) of the income statement in which those impairment losses are reversed.	IAS 36 - 126(b)		
38.	Share based payment transactions - P&L effect Disclose:			
	(a) the total expense recognised immediately in profit and loss arising from share-based payment transactions;	IFRS 2 - 51(a)		
	(b) the total expense recognised immediately in profit and loss arising from equity-settled share-based payment transactions included in that total;	IFRS 2 - 51(a)		
	(c) any other information necessary to enable users of the financial statements to understand the effect of share-based payment transactions on the entity's profit or loss for the period.	IFRS 2 - 52		
39	Early adoption amendments to IFRS 2 Has the entity disclosed the fact that is has early adopted amendments to IFRS 2, Classification and measurement of share-based payment transactions? (There are no additional disclosure requirements in the amendment other than a disclosure on early adoption)	IFRS 2 – 63D		
40.	Cost of defined contributions plans An entity shall disclose the amount recognised as an expense for defined contribution plans. Note: Where required by IAS 24 an entity discloses information about contributions to defined contribution plans for key management personnel.	IAS 19 (2011) - (53)		

		Sources	Y-NM-NA	Comments
40.	Cost of defined contributions plans An entity shall disclose the amount recognised as an expense for defined contribution plans. Note: Where required by IAS 24 an entity discloses information about contributions to defined contribution plans for key management personnel.	IAS 19 (2011) - (53)		
41.	Exchange differences Disclose 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 (in accordance with IFRS 9 or IAS 39).	IAS 21 - (52)(a)		
42.	Research and development costs Disclose the aggregate amount of research and development expenditure recognised as an expense during the period.	IAS 38 - 126		
	Taxation			
43.	Components of tax expense Disclose the major components of tax expense/income separately, including:			
	(a) current tax expense (income)	IAS 12 - 80(a)		
	(b) any adjustments recognised in the period for current tax of prior periods;	IAS 12 - 80(b)		
	(c) the amount of deferred tax expense (income) relating to the origination and reversal of temporary differences;	IAS 12 - 80(c)		
	(d) the amount of deferred tax expense (income) relating to changes in tax rates or the imposition of new taxes;	IAS 12 - 80(d)		
	(e) the amount of 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;	IAS 12 - 80(e)		
	(f) the amount of 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;	IAS 12 - 80(f)		
	(g) deferred tax expense arising from the write-down, or reversal of a previous write-down, of a deferred tax asset; and	IAS 12 - 80(g)		
	(h) the amount of tax expense (income) relating to those changes in accounting policies and errors that are included profit or loss in accordance with the allowed alternative treatment in IAS 8, because they cannot be accounted for retrospectively	IAS 12 - 80(h)		

		Sources	Y-NM-NA	Comments
44.	Tax reconciliation Disclose an explanation of the relationship between tax and accounting result in either or both of the following forms(a) a numerical reconciliation between tax charge (income) and the product of accounting profit multiplied by the applicable tax rate(s), disclosing also the basis on which the applicable tax rates are computed; or(b) 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.	IAS 12 - 81(c)		
45.	Changes in applicable tax rates Disclose an explanation of changes in applicable tax rate(s) compared to the previous accounting period.	IAS 12 - 81(d)		
46.	Aggregate Current and Deferred Tax Relating to Items Taken to Equity Disclose separately the aggregate current and deferred tax relating to items that are charged or credited directly to equity.	IAS 12 - 81(a)		
47.	Income tax relating to each component of comprehensive income Disclose the amount of income tax relating to each component of other comprehensive income.	IAS 12 - 81(ab)		
48.	Business Combinations - entity is acquirer If a business combination in which the entity is the acquirer causes a change in the amount recognised for its pre-acquisition deferred tax assets disclose the amount of that change.	IAS 12 - 81(j)		
49.	Business Combinations - deferred tax benefits If the deferred tax benefits acquired in a business combination are not recognised at the acquisition date but are recognised after the acquisition date (per paragraph 68 of IAS 12 disclose a description of the event or change in circumstances that caused the deferred tax benefits to be recognised.	IAS 12 - 81(k)		
50.	Difference between carrying amount of assets distributed and carrying amount of dividend payable When an entity settles the dividend payable, it shall recognise the difference, if any, between the carrying amount of the assets distributed and the carrying amount of the dividend payable in profit or loss as separate line item in profit or loss.	IFRIC 17 - 14 & 15		
51.	Disclosures in respect of distributions of non-cash assets to owners during the period Disclose the following information, if applicable:			
	(a) the carrying amount of the dividend payable at the beginning and end of the period; and	IFRIC 17 - 16(a)		

		Sources	Y-NM-NA	Comments
	(b) the increase or decrease in the carrying amount recognised in the period in accordance with paragraph 13 as result of a change in the fair value of the assets to be distributed.	IFRIC 17 - 16(b)		
52.	Disclosures in respect of distributions of non-cash assets to owners after end of period Disclose the following information:			
	(a) the nature of the asset to be distributed;	IFRIC 17 - 17(a)		
	(b) the carrying amount of the asset to be distributed as of the end of the reporting period;	IFRIC 17 - 17(b)		
	(c) the estimated fair value of the asset to be distributed as of the end of the reporting period, if it is different from its carrying amount; and	IFRIC 17 - 17(c)		
	(d) and the information about the method used to determine that fair value (required by IFRS 7 paragraphs 27(a) and (b)	IFRIC 17 - 17(c)		
	(da) the information about the method(s) used to measure that fair value (required by paragraphs 93(b),(d),(g) and (i) and 99 of IFRS 13) being:(i) for recurring and non-recurring fair value measurements, the level of the fair value hierarchy within which the fair value measurements are categorised in their entirety (Level 1, 2 or 3).	IFRS 13 - (93)(b) IFRIC 17 - (17)(d)		
	(ii) for recurring and non-recurring fair value measurements categorised within Level 2 and Level 3 of the fair value hierarchy, a description of the valuation technique(s) and the inputs used in the fair value measurement.	IFRS 13 - (93)(d) IFRIC 17 - (17)(d)		
	(iii) If there has been a change in valuation technique (eg changing from a market approach to an income approach or the use of an additional valuation technique), the entity shall disclose that change and the reason(s) for making it.	IFRIC 17 - (17)(d) IFRS 13 - (93)(d)		
	(iv) For fair value measurements categorised within Level 3 of the fair value hierarchy, an entity shall provide quantitative information about the significant unobservable inputs used in the fair value measurement. Note: An entity is not required to create quantitative information to comply with this disclosure requirement if quantitative unobservable inputs are not developed by the entity when measuring fair value (eg when an entity uses prices from prior transactions or third-party pricing information without adjustment). However, when providing this disclosure 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)(d) IFRIC 17 - (17)(d)		

	Sources	Y-NM-NA	Comments
(v) for recurring and non-recurring 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).	IFRIC 17 - (17)(d) IFRS 13 - (93)(g)		
(vi) for recurring and non-recurring fair value measurements, if the highest and best use of a non-financial asset differs from its current use, an entity shall disclose that fact and why the non-financial asset is being used in a manner that differs from its highest and best use.	IFRS 13 - (93)(i) IFRIC 17 - (17)(d)		
(vii) An entity shall present the quantitative disclosures required in this question 3.37.3(d) in a tabular format unless another format is more appropriate.	IFRIC 17 - (17)(d) IFRS 13 - (99)		
53. Income tax consequences of dividends Disclose 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.	IAS 12 - 81(i)		
54. Potential income tax consequences of dividends Where income taxes are payable at a higher / lower rate or income taxes are refundable / payable should the entity pay dividends, disclose:	IAS 12 - 82A		
(a) the nature of the potential income tax consequences that would result from the payment of dividends to its shareholders	IAS 12 - 82A		
(b) the amounts of the potential income tax consequences practicably determinable	IAS 12 - 82A		
(c) whether there are any potential income tax consequences not practicably determinable.	IAS 12 - 82A		
(ca) the fair value of the asset to be distributed as of the end of the reporting period, if it is different from its carrying amount; and	IFRIC 17 - (17)(c)		
55. Early adoption amendments to IAS 12 Has the entity disclosed the fact that is has early adopted amendments to IAS 12, Recognition of deferred tax assets for unrealised losses? (There are no additional disclosure requirements in the amendment other than a disclosure on early adoption)	IAS 12 – 98G		

		Sources	Y-NM-NA	Comments
	Discontinued activities			
56.	Discontinued operations Disclose on the face of the income statement or in the notes the following items for the total presented on the face of the income statement for · the post-tax profit or loss of discontinued operations; and· the post-tax gain or loss recognised on the measurement to fair value less costs to sell or on the disposal of the assets or disposal group(s) constituting the discontinued operation:(Note: Disclosure not required for disposal groups that are newly acquired subsidiaries meeting the criteria to be classified as held for sale)			
	(a) revenue;	IFRS 5 - 33(b)		
	(b) expenses;	IFRS 5 - 33(b)		
	(c) pre-tax profit or loss;	IFRS 5 - 33(b)		
	(d) income tax expense related to the profit or loss from discontinued operations, the tax expense relating to:(i) the gain or loss on discontinuance; and(ii) 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;	IFRS 5 - 33(b) IAS 12 - 81(h)		
	(e) 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;	IFRS 5 - 33(b)		
	(f) income tax expense related to 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;	IFRS 5 - 33(b)		
	(g) where the above information is disclosed on the face of the income statement, present it in a section identified as relating to discontinued operations (i.e. separately from continuing operations)	IFRS 5 - 33(b)		
	(h) Re-present the above income statement disclosures for prior periods presented in the financial statements so that the disclosures relate to all operations that have been discontinued by the balance sheet date for the latest period presented.	IFRS 5 - 34		
	(i) the amount of income from continuing operations and from discontinued operations attributable to owners of the parent.(In statement of comprehensive income or notes).	IFRS 5 - 33(d)		

		Sources	Y-NM-NA	Comments
A4. Statement of Financial Position (Balance Sheet)				
	General			
1.	Assets and liabilities Present either:(a) current and non-current assets, and current and non-current liabilities as separate classifications in its statement of financial position (balance sheet); or(b) assets and liabilities broadly in order of their liquidity, if this is reliable or more relevant. Whichever method of presentation is adopted, for each asset and liability item that combines amounts expected to be recovered or settled (i) no more than 12 months from the balance sheet date and (ii) more than 12 months after the balance sheet date, disclose the amount expected to be recovered or settled after more than 12 months.	IAS 1 (2007) - 60 & 61		
2.	Face of the statement of financial position The statement of financial position shall include line items that present the following amounts:			
	(a) property, plant and equipment;	IAS 1 (2007) - 54(a)		
	(b) investment property;	IAS 1 (2007) - 54(b)		
	(c) intangible assets;	IAS 1 (2007) - 54(c)		
	(d) financial assets (excluding investments accounted for using the equity method, trade and other receivables, and cash and cash equivalents);	IAS 1 (2007) - 54(d)		
	(e) investments accounted for using the equity method;	IAS 1 (2007) - 54(e)		
	(f) biological assets;	IAS 1 (2007) - 54(f)		
	(g) inventories;	IAS 1 (2007) - 54(g)		
	(h) trade and other receivables;	IAS 1 (2007) - 54(h)		
	(i) cash and cash equivalents;	IAS 1 (2007) - 54(i)		
	(j) the total of assets classified as held for sale and assets included in disposal groups classified as held for sale (in accordance with IFRS 5 Non-current Assets Held for Sale and Discontinued Operations);	IAS 1 (2007) - 54(j)		
	(k) trade and other payables;	IAS 1 (2007) - 54(k)		

		Sources	Y-NM-NA	Comments
	(l) provisions;	IAS 1 (2007) - 54(l)		
	(m) financial liabilities (excluding amounts shown under trade and other payables and provisions);	IAS 1 (2007) - 54(m)		
	(n) liabilities and assets for current tax (as defined in IAS 12 Income Taxes);	IAS 1 (2007) - 54(n)		
	(o) deferred tax liabilities and deferred tax assets (as defined in IAS 12 Income Taxes);	IAS 1 (2007) - 54(o)		
	(p) liabilities included in disposal groups classified as held for sale (in accordance with IFRS 5 Non-current Assets Held for Sale and Discontinued Operations);	IAS 1 (2007) - 54(p)		
	(q) non-controlling interest, presented within equity; and	IAS 1 (2007) - 54(q)		
	(r) issued capital and reserves attributable to owners of the parent.	IAS 1 (2007) - 54(r)		
3.	Additional line items in statement of financial position (balance sheet) Present additional line items (including by disaggregating the line items listed in paragraph 54 above), headings and sub-totals in the statement of financial position (on the face of the balance sheet) when such presentation is relevant to an understanding of the entity's financial position.	IAS 1 (2007) - 55		
	Presenting subtotals When an entity presents subtotals in accordance with the above, has the entity ensured that the subtotals are:	IAS 1 (2007) – 55A		
	(a) comprised of line items made up of amounts recognised and measured in accordance with 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; and			
	(d) not displayed with more prominence than the subtotals and totals required in IFRS for the statement of financial position?			
4.	Presentation of deferred tax When an entity presents current and non-current assets, and non-current and current liabilities, as separate classifications in the statement of financial position (balance sheet), it shall not classify deferred tax assets (liabilities) as current assets (liabilities).	IAS 1 (2007) - 56		

		Sources	Y-NM-NA	Comments
5.	Sub-classifications of items in the statement of financial position (balance sheet) Disclose either in the statement of financial position (balance sheet) or in the notes, further sub-classifications of the line items presented, classified in a manner appropriate to the entity's operations.	IAS 1 (2007) - 77		
	Recognition and reversal of impairment losses			
6.	For each impairment loss recognised or reversed during the period for an individual asset, including goodwill, or a cash generating unit, disclose:			
	For each material impairment loss recognised or reversed during the period for an individual asset, including goodwill, or a cash generating unit, disclose:			
	(a) the events and circumstances that led to the recognition or reversal of the impairment loss;	IAS 36 - 130(a)		
	(b) the amount of the impairment loss recognised or reversed;	IAS 36 - 130(b)		
	(c) for an individual asset: (i) the nature of the asset;	IAS 36 - 130(c)(i)		
	(ii) where applicable the reportable segment to which the asset belongs(based on the entity's primary format if IAS 14 is being applied or if IFRS 8 is applied the reportable segment);	IAS 36 - 130(c)(ii)		
	(d) for a cash generating unit; (i) 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);	IAS 36 - 130(d)(i)		
	(ii) the amount of the impairment loss recognised or reversed by class of assets and, if the entity reports segment information in accordance with IAS 14, by reportable segment based on the entity's primary format (as defined in IAS 14) or by reportable segment under IFRS 8 if IAS 14 is no longer applied;	IAS 36 - 130(d)(ii)		
	(iii) 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), describe the current and former way of aggregating assets and the reasons for changing the way the cash-generating unit is identified;	IAS 36 - 130(d)(iii)		
	(e) whether the recoverable amount of the asset (cash generating unit) is its fair value less costs to sell or its value in use;	IAS 36 - 130(e)		
	(ea) 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.	IAS 36 - 130 (e)		

		Sources	Y-NM-NA	Comments
	(f) if recoverable amount is fair value less costs to sell, the basis used to determine fair value less costs to sell (such as whether fair value was determined by reference to an active market);	IAS 36 - 130(f)		
	(fa) if recoverable amount is fair value less costs of disposal, the basis used to measure fair value less costs of disposal (such as whether fair value was measured by reference to a quoted price in an active market for an identical asset); Note: An entity is not required to provide the disclosures required by IFRS 13 Fair Value Measurement.	IAS 36 - (130)(f)		
	(fb) if the recoverable amount is fair value less costs of disposal, disclose the following information:			
	(i) 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);	IAS 36 - 130 (f)(i)		
	(ii) 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 shall disclose that change and the reason(s) for making it; and	IAS 36 - 130 (f)(ii)		
	(iii) 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 shall 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.	IAS 36 - 130 (f)(iii)		
	(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 - 130(g)		
7.	Recognition and reversal of impairment losses Where no individual impairment loss recognised or reversed during the period is material, disclose the following information for the aggregate impairment losses and the aggregate reversals of impairment losses recognised during the period:			
	(a) the main classes of assets affected by impairment losses and the main classes of assets affected by reversals of impairment losses;	IAS 36 - 131(a)		

		Sources	Y-NM-NA	Comments
	(b) the main events and circumstances that led to the recognition of these impairment losses and reversals of impairment losses.	IAS 36 - 131(a)		
8.	Recoverable amount - assumptions An entity is ENCOURAGED to disclose assumptions used to determine the recoverable amount of assets with definite useful lives and cash generating units to which · goodwill and· intangible assets with infinite useful lives have not been allocated. Note: Paragraph 134 of IAS 36 requires an entity to disclose information about the estimates used to measure the recoverable amount of a cash-generating unit when goodwill or an intangible asset with an indefinite useful economic life is included in the carrying amount of that unit.	IAS 36 - 132		
9.	Unallocated goodwill 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 reporting date, disclose:	IAS 36 - 133		
	(a) the amount of the unallocated goodwill;	IAS 36 - 133		
	(b) the reasons why that amount remains unallocated	IAS 36 - 133		
10.	CGUs containing g/w or intangibles with indefinite UELs 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, disclose:			
	(a) the carrying amount of goodwill allocated to the unit (group of units);	IAS 36 - 134(a)		
	(b) the carrying amount of intangible assets with indefinite useful lives allocated to the unit (group of units);	IAS 36 - 134(b)		
	(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 to sell)	IAS 36 - 134(c)		
	(ca) the recoverable amount of the unit (or group of units); and	IAS 36 - (134)(c)		
	(cb) 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)	IAS 36 - (134)(c)		

		Sources	Y-NM-NA	Comments
11.	Estimates used to measure value in use of CGUs If· the carrying amount of goodwill or intangible assets with indefinite useful lives allocated to a cash-generating unit (group of units) is significant in comparison with the entity's total carrying amount of goodwill or intangible assets with indefinite useful lives; and· the recoverable amount of the unit (group of units) is based on value in use disclose for each such cash-generating unit:			
	(a) description of 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;	IAS 36 - 134(d)		
	(aa) 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;	IAS 36 - (134)(d)(i)		
	(b) a description of management's approach to determining the value(s) assigned to each key assumption;	IAS 36 - 134(d)		
	(c) whether those value(s) reflect past experience or, if appropriate, are consistent with external sources of information;	IAS 36 - 134(d)		
	(ca) the basis on which the unit's (group of units') recoverable amount has been determined (ie value in use or fair value less costs of disposal).	IAS 36 - 134 (c)		
	(d) if the key assumptions differ from past experience or external sources of information, how and why they differ;	IAS 36 - 134(d)		
	(e) the period over which management has projected cash flows based on financial budgets/forecasts approved by management;	IAS 36 - 134(d)		
	(f) when a period greater than five years is used in the cash flow projections of a cash-generating unit (group of units), an explanation of why that longer period is justified;	IAS 36 - 134(d)		
	(g) the growth rate used to extrapolate cash flow projections beyond the period covered by the most recent budgets/forecasts;	IAS 36 - 134(d)		
	(h) 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;	IAS 36 - 134(d)		
	(i) the discount rate(s) applied to the cash flow projections.	IAS 36 - 134(d)		

		Sources	Y-NM-NA	Comments
12.	Estimates used to measure fair value less costs to sell of CGUs If· the carrying amount of goodwill or intangible assets with indefinite useful lives allocated to a cash-generating unit (group of units) is significant in comparison with the entity's total carrying amount of goodwill or intangible assets with indefinite useful lives; and· the recoverable amount of the unit (group of units) is based on fair value less costs to sell disclose for each such cash-generating unit:			
	(a) the methodology used to determine fair value less costs to sell;	IAS 36 - 134(e)		
13.	Estimates used to measure fair value less costs to sell of CGUs(b) If fair value less costs to sell is not determined using an observable market price for the unit (group of units)	IAS 36 - 134(e)		
	(i) a description of each key assumption on which management has based its determination of fair value less costs to sell. Key assumptions are those to which the unit's (group of units') recoverable amount is most sensitive	IAS 36 - 134(e)		
	(ii) a description of management's approach to determining the value(s) assigned to each key assumption;	IAS 36 - 134(e)		
	(iii) whether those value(s) reflect past experience, or, if appropriate are consistent with external sources of information;	IAS 36 - 134(e)		
	(iv) if the key assumptions differ from past experience or external sources of information, how and why they differ	IAS 36 - 134(e)		
14.	Estimates used to measure fair value less costs of disposal of CGUs If • the carrying amount of goodwill or intangible assets with indefinite useful lives allocated to a cash-generating unit (group of units) is significant in comparison with the entity's total carrying amount of goodwill or intangible assets with indefinite useful lives; and • the recoverable amount of the unit (group of units) is based on fair value less costs of disposal disclose for each such cash-generating unit :Note: An entity is not required to provide the disclosures by IFRS 13 Fair Value Measurement.			
	(a) the valuation technique(s) used to measure fair value less costs of disposal; Estimates used to measure fair value less costs to sell of CGUs	IAS 36 - (134)(e)(i)		

		Sources	Y-NM-NA	Comments
	(b) If fair value less costs of disposal is not measured using a quoted price a unit (group of units) disclose: (i) each key assumption on which management has based its determination of fair value less costs to sell. Key assumptions are those to which the unit's (group of units') recoverable amount is most sensitive	IAS 36 - (134)(e)(i)		
	(ii) a description of management's approach to determining the value(s) assigned to each key assumption;	IAS 36 - (134)(e)(ii)		
	(iia) the level of the fair value hierarchy (per IFRS 13) within which the fair value measurement is categorised in its entirety (without giving regard to the observability of 'costs of disposal');	IAS 36 - (134)(e)(iiA)		
	(iib) if there has been a change in valuation technique, the change and the reason(s) for making it.	IAS 36 - (134)(e)(iiB)		
	(iii) whether those value(s) reflect past experience, or, if appropriate are consistent with external sources of information;	IAS 36 - (134)(e)(i)		
	(iv) if the key assumptions differ from past experience or external sources of information, how and why they differ	IAS 36 - (134)(e)(i)		
15.	Fair value less costs to sell determined by using discounted cash flows If fair value less costs to sell is determined using discounted cash flow projections, the following information shall also be disclosed:			
	a) the period over which management has projected cash flows;	IAS 36 - 134(e)(iii)		
	b) the growth rate used to extrapolate cash flow projections;	IAS 36 - 134(e)(iv)		
	c) the discount rate(s) applied to the key assumptions.	IAS 36 - 134(e)(v)		
16.	Fair value less costs of disposal determined by using discounted cash flows If fair value less costs of disposal is determined using discounted cash flow projections, the following information shall also be disclosed:			
	a) the period over which management has projected cash flows;	IAS 36 - (134)(e)(iii)		
	b) the growth rate used to extrapolate cash flow projections;	IAS 36 - (134)(e)(iv)		
	c) the discount rate(s) applied to the cash flow projections	IAS 36 - (134)(e)(v)		

		Sources	Y-NM-NA	Comments
17.	Sensitivity of changes in assumptions on recoverable amount If:· the carrying amount of goodwill or intangible assets with indefinite useful lives allocated to a cash-generating unit (group of units) is significant in comparison with the entity's total carrying amount of goodwill or intangible assets with indefinite useful lives; and· 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 units' (group of units') carrying amount to exceed its recoverable amount disclose for each such cash-generating unit:			
	(a) the amount by which the unit's (group of units') recoverable amount exceeds its carrying amount;	IAS 36 - 134(f)		
	(b) the value assigned to the key assumption;	IAS 36 - 134(f)		
	(c) the amount by which the value assigned to the key assumption must change, after incorporating any consequential effects of that change on the other variables used to measure recoverable amount, in order for the unit's (group of units') recoverable amount to be equal to its carrying amount.	IAS 36 - 134(f)		
18.	Allocation of g/w and intangibles with indefinite lives insignificant If · 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, disclose:			
	(a) that fact;	IAS 36 - 135		
	(b) the aggregate carrying amount of goodwill and intangible assets with indefinite useful lives allocated to those units (groups of units).	IAS 36 - 135		
19.	Allocation of g/w and intangibles with indefinite lives insignificant If:· the carrying amount of goodwill or intangible assets with indefinite useful lives is allocated across multiple cash-generating units (groups of units); · 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, and · the recoverable amounts of any of those units (groups of units) are based on the same key assumptions disclose:			
	(a) that fact;	IAS 36 - 135		

		Sources	Y-NM-NA	Comments
	(b) the aggregate carrying amount of goodwill allocated to those units (groups of units);	IAS 36 - 135(a)		
	(c) the aggregate carrying amount of intangible assets with indefinite useful lives allocated to those units;	IAS 36 - 135(b)		
	(d) a description of the key assumption(s);	IAS 36 - 135(c)		
	(e) a description of management's approach to determining the value(s) assigned to the key assumption(s);	IAS 36 - 135(d)		
	(f) whether those value(s) reflect past experience or, if appropriate, are consistent with external sources of information;	IAS 36 - 135(d)		
	(g) if the key assumptions differ from past experience or external sources of information, how and why they differ;	IAS 36 - 135(d)		
20.	Allocation of g/w and intangibles with indefinite lives insignificant(h) if a reasonably possible change in the key assumption(s) would cause the aggregate of the units' (group of units') carrying amounts to exceed the aggregate of their recoverable amounts:			
	(i) the amount by which the aggregate of the unit's (group of units') recoverable amounts exceeds the aggregate of their carrying amounts;	IAS 36 - 135(e)		
	(ii) the values assigned to the key assumptions;	IAS 36 - 135(e)		
	(iii) the amount by which the value 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' (group of units') recoverable amounts to be equal to the aggregate of their carrying amounts.	IAS 36 - 135(e)		
	Intangible assets			
21.	Intangible assets - carrying amounts For each class of intangible asset, distinguishing between internally generated intangible assets (such as capitalised development costs) and other intangible assets, disclose the gross carrying amount and the accumulated amortisation (aggregated with accumulated impairment losses) at the beginning and end of the period.	IAS 38 - 118(c)		
22.	Intangible assets - reconciliation For each class of intangible asset, distinguishing between internally generated intangible assets (such as capitalised development costs) and other intangible assets, disclose a reconciliation of the carrying amount at the beginning and end of the period showing:	IAS38		

		Sources	Y-NM-NA	Comments
	(a) additions, indicating separately those from internal development, those acquired separately, and those acquired through business combinations;	IAS 38 - 118(e)		
	(b) 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	IAS 38 - 118(e)		
	(c) increases or decreases during the period resulting from revaluations and from impairment losses recognised or reversed directly in equity in accordance with IAS 36 (Impairment of assets);	IAS 38 - 118(e)		
	(d) impairment losses recognised in profit or loss during the period in accordance with IAS 36;	IAS 38 - 118(e)		
	(e) impairment losses reversed in profit or loss during the period in accordance with IAS 36;	IAS 38 - 118(e)		
	(f) amortisation recognised during the period;	IAS 38 - 118(e)		
	(g) 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 entity;	IAS 38 - 118(e)		
	(h) other changes in the carrying amount during the period.	IAS 38 - 118(e)		
23.	Material intangible assets For any individual intangible asset that is material to the entity's financial statements disclose:	IAS38		
	(a) a description of the intangible asset;	IAS 38 - 122(b)		
	(b) the carrying amount of the intangible asset;	IAS 38 - 122(b)		
	(c) remaining amortisation period of the intangible asset.	IAS 38 - 122(b)		
24.	Intangible assets acquired by government grant For intangible assets acquired by way of a government grant and initially recognised at fair value, disclose:	IAS 38 - 111		
	(a) the fair value initially recognised for these assets;	IAS 38 - 122(c)		
	(b) their carrying amount;	IAS 38 - 122(c)		
	(c) whether they are measured after recognition under the cost model or the revaluation model.	IAS 38 - 122(c)		

		Sources	Y-NM-NA	Comments
25.	Intangible assets pledged as security Disclose the existence and carrying amounts of intangible assets whose title is restricted and the carrying amounts of intangible assets pledged as security for liabilities.	IAS 38 - 122(d)		
26.	Commitments to acquire intangible assets Disclose the amount of contractual commitments for the acquisition of intangible assets.	IAS 38 - 122(e)		
27.	Revalued intangible assets If intangible assets are accounted for at revalued amounts, disclose:	IAS38		
	(a) by class of intangible asset; (i) the effective date of the revaluation;	IAS 38 - 124(a)		
	(ii) the carrying amount of revalued intangible assets;	IAS 38 - 124(a)		
	(iii) the carrying amount that would have been recognised had the revalued class of intangible assets been measured after recognition using the cost model;	IAS 38 - 124(a)		
	(b) the amount of the revaluation surplus that relates to intangible assets at the beginning and end of the period, indicating the changes during the period and any restrictions on the distribution of the balance to shareholders.	IAS 38 - 124(b)		
28.	Revalued intangible assets If intangible assets are accounted for at revalued amounts, disclose (in addition to the disclosures required by IFRS 13 Fair Value Measurement):	IAS38		
	(a) by class of intangible asset; (i) the effective date of the revaluation;	IAS 38 - (124) (a)(i)		
	(ii) the carrying amount of revalued intangible assets;	IAS 38 - (124) (a)(ii)		
	(iii) the carrying amount that would have been recognised had the revalued class of intangible assets been measured after recognition using the cost model;	IAS 38 - (124) (a)(iii)		
	(b) the amount of the revaluation surplus that relates to intangible assets at the beginning and end of the period, indicating the changes during the period and any restrictions on the distribution of the balance to shareholders.	IAS 38 - (124) (b)		
29.	Intangible assets - voluntary disclosures An entity is ENCOURAGED, but not required, to disclose:	IAS38		
	(a) a description of any fully amortised intangible asset that is still in use;	IAS 38 - 128(a)		

		Sources	Y-NM-NA	Comments
	(b) a brief description of significant intangible assets controlled by the entity, but not recognised as assets because they did not meet the recognition criteria in IAS 38 (revised 2004) or because they were acquired or generated before the version of IAS 38 'Intangible assets' issued in 1998 was effective	IAS 38 - 128(b)		
30.	Goodwill(a) Disclose a reconciliation of the carrying amount of goodwill at the beginning and end of the reporting period showing separately:			
	(i) the gross amount and accumulated impairment losses at the beginning of the reporting period.	IFRS 3 (2008) - 67(d)(i)		
	(ii) 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 (2008) - 67(d)(ii)		
	(iii) adjustments resulting from the subsequent recognition of deferred tax assets during the reporting period (in accordance with paragraph IFRS 3(2008) paragraph 67 .	IFRS 3 (2008) - 67(d)(iii)		
	(iv) 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.	IFRS 3 (2008) - 67(d)(iv)		
	(v) impairment losses recognised during the reporting period in accordance with IAS 36. (IAS 36 requires disclosure of information about the recoverable amount and impairment of goodwill in addition to this requirement.)	IFRS 3 (2008) - 67(d)(v)		
	(vi) net exchange rate differences arising during the reporting period in accordance with IAS 21 The Effects of Changes in Foreign Exchange Rates.	IFRS 3 (2008) - 67(d)(vi)		
	(vii) any other changes in the carrying amount during the reporting period.	IFRS 3 (2008) - 67(d)(vii)		
	(viii) the gross amount and accumulated impairment losses at the end of the reporting period.	IFRS 3 (2008) - 67(d)(viii)		
	(b) Where the specific disclosures required by IFRS 3 and other IFRSs do not meet the objectives set out in those standards then disclose whatever additional information necessary to enable users of the financial statements to evaluate the changes in the carrying amount of goodwill during the period.	IFRS 3 (2008) - 63		

		Sources	Y-NM-NA	Comments
	Property, plant & equipment			
31.	Property, plant & equipment - Carrying amounts Disclose for each class of property, plant and equipment the gross carrying amount and accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period.	IAS 16 - 73(d)		
32.	Property, plant & equipment Disclose for each class of property, plant and equipment a reconciliation of the carrying amount at the beginning and end of the period, showing:	IAS 16 - 60(e)		
	(a) additions;	IAS 16 - 73(e)		
	(b) 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;	IAS 16 - 73(e)		
	(c) acquisitions through business combinations;	IAS 16 - 73(e)		
	(d) increases or decreases resulting from revaluations and from impairment losses recognised or reversed directly in equity in accordance with IAS 36;	IAS 16 - 73(e)		
	(e) impairment losses recognised in profit or loss in accordance with IAS 36;	IAS 16 - 73(e)		
	(f) impairment losses reversed in accordance with IAS 36;	IAS 16 - 73(e)		
	(g) depreciation;	IAS 16 - 73(e)		
	(h) net exchange differences arising on the retranslation of the financial statements from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity;	IAS 16 - 73(e)		
	(i) other changes.	IAS 16 - 73(e)		
33.	Property, plant and equipment - Security for liabilities Disclose the existence and amounts of restrictions on title, and property, plant and equipment pledged as security for liabilities.	IAS 16 - 74(a)		
34.	Property, plant and equipment in the course of construction Disclose the amount of expenditures recognised in the carrying amount of an item of property, plant and equipment in the course of its construction	IAS 16 - 74(b)		
35.	Contractual commitments Disclose the amount of contractual commitments for the acquisition of property, plant and equipment.	IAS 16 - 74(c)		
36.	Revalued items of property, plant and equipment If items of property, plant and equipment are stated at revalued amounts, disclose:	IAS 16 - 77		

		Sources	Y-NM-NA	Comments
	(a) the effective date of the revaluation;	IAS 16 - 77(a)		
	(b) whether an independent valuer was involved;	IAS 16 - 77(b)		
	(c) the methods and significant assumptions applied in estimating the items' fair values;	IAS 16 - 77(c)		
	(d) the extent to which the items' fair values were obtained directly by reference to observable prices in an active market or recent market transactions on arm's length terms or were estimated using other valuation techniques;	IAS 16 - 77(d)		
	(e) for each revalued class of property, plant and equipment, the carrying amount that would have been recognised had the assets been carried under the cost model	IAS 16 - 77(e)		
37.	Revalued items of property, plant and equipment If items of property, plant and equipment are stated at revalued amounts, disclose (in addition to the disclosures required by IFRS 13 Fair Value Measurement):			
	(a) the effective date of the revaluation;	IAS 16 - (77)(a)		
	(b) whether an independent valuer was involved;	IAS 16 - (77)(b)		
	(c) 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	IAS 16 - (77)(e)		
38.	Additional disclosures Disclosure of the following may be useful			
	(a) carrying amount of temporary idle property, plant and equipment;	IAS 16 - 79(a)		
	(b) gross carrying amount of any fully depreciated property, plant and equipment that is still in use;	IAS 16 - 79(b)		
	(c) carrying amount of property, plant and equipment retired from active use and not classified as held for sale in accordance with IFRS 5	IAS 16 - 79(c)		
	(d) when the cost model is used, the fair value of property, plant and equipment when this is materially different from the carrying amount.	IAS 16 - 79(d)		
	Exploration and evaluation			
39.	Exploration for and evaluation of mineral resources In respect of the exploration for and evaluation of mineral resources disclose:			
	(a) amount of assets;	IFRS 6 - 24(b)		

		Sources	Y-NM-NA	Comments
	(b) amount of liabilities;	IFRS 6 - 24(b)		
	(c) income; and	IFRS 6 - 24(b)		
	(d) expense.	IFRS 6 - 24(b)		
40.	Exploration and evaluation assets – tangible assets Where exploration and evaluation assets are treated as tangible assets have they been shown as a separate class of assets?	IFRS 6 - 25		
41.	Exploration and evaluation assets – tangible assets Disclose for exploration and evaluation assets classified as tangible assets:			
	(a) measurement basis for the gross carrying amount;	IAS 16 - 73(a)		
	(b) depreciation methods used;	IAS 16 - 73(b)		
	(c) useful lives of the depreciation rates used;	IAS 16 - 73(c)		
	(d) gross carrying amount at the beginning and end of the period; and	IAS 16 - 73(d)		
	(e) accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period.	IAS 16 - 73(d)		
42.	Exploration and evaluation assets – tangible assets Disclose for exploration and evaluation assets classified as tangible assets a reconciliation of the carrying amount at the beginning and end of the period showing:			
	(a) additions;	IAS 16 - 73(e)(i)		
	(b) 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;	IAS 16 - 73(e)(ii)		
	(c) acquisitions through business combinations;	IAS 16 - 73(e)(iii)		
	(d) increases or decreases resulting from revaluations recognised or reversed directly in equity;	IAS 16 - 73(e)(iv)		
	(e) impairment losses recognised in profit or loss in accordance with IAS 36;	IAS 16 - 73(e)(v)		
	(f) impairment losses reversed in accordance with IAS 36;	IAS 16 - 73(e)(vi)		
	(g) depreciation;	IAS 16 - 73(e)(vii)		

		Sources	Y-NM-NA	Comments
	(h) net exchange differences arising on the retranslation of the financial statements from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity; and	IAS 16 - 73(e)(viii)		
	(i) other changes.	IAS 16 - 73(e)(ix)		
43.	Existence, amounts and restrictions on title on exploration and evaluation assets - tangible assets Disclose the existence and amounts of restrictions on title, and exploration and evaluation assets pledged as security for liabilities.	IAS 16 - 74(a)		
44.	Exploration and evaluation assets in the course of construction - tangible assets Disclose the amount of expenditures recognised in the carrying amount of an item of exploration and evaluation assets in the course of its construction.	IAS 16 - 74(b)		
45.	Contractual commitments respect of exploration and evaluation assets - tangible assets Disclose the amount of contractual commitments for the acquisition of exploration and evaluation assets.	IAS 16 - 74(c)		
46.	Compensation received in respect of exploration and evaluation assets - tangible assets If it is not presented separately on the face of the income statement, disclose the amount of compensation from third parties for items of exploration and evaluation assets that were impaired, lost or given up that is included in profit or loss.	IAS 16 - 74(d)		
47.	Depn of exploration and evaluation tangibles recognised as part of cost of intangible Disclose:	IAS 16 - 75		
	(a) amount of depreciation capitalised as part of the cost of other assets and the amount recognised in profit or loss during a period; and	IAS 16 - 75(a)		
	(b) accumulated depreciation at the end of the period.	IAS 16 - 75(b)		
48.	Changes in accounting estimates in respect of exploration and evaluation assets - tangible assets For changes in accounting estimates arising for example from:			
	(a) residual values;	IAS 16 - 76		
	(b) the estimated costs of dismantling, removing or restoring exploration and evaluation assets;	IAS 16 - 76		
	(c) useful lives; and	IAS 16 - 76		
	(d) depreciation methods.	IAS 16 - 76		

		Sources	Y-NM-NA	Comments
49.	Nature and amount of change in accounting estimate Disclose:	IAS 16 - 76		
	(a) Nature and amount of a change in an accounting estimate that has an effect in the current period or is expected to have an effect in future periods, except for the disclosure effect in future periods when it is impractical to estimate that effect; and	IAS 8 - 39		
	(b) If the amount of the effect in future periods is not disclosed because estimating is impractical, then disclose that fact.	IAS 8 - 40		
50.	Revalued items of exploration and evaluation assets - tangible assets If items of exploration and evaluation assets are stated at revalued amounts, disclose:			
	(a) the effective date of the revaluation;	IAS 16 - 77(a)		
	(b) whether an independent valuer was involved;	IAS 16 - 77(b)		
	(c) the methods and significant assumptions applied in estimating the items' fair values;	IAS 16 - 77(c)		
	(d) the extent to which the items' fair values were obtained directly by reference to observable prices in an active market or recent market transactions on arm's length terms or were estimated using other valuation techniques;	IAS 16 - 77(d)		
	(e) for each revalued class of property. Plant and equipment, the carrying amount that would have been recognised had the assets been carried under the cost model; and	IAS 16 - 77(e)		
	(f) the revaluation surplus, indicating the change for the period and any restrictions on the distribution of the balance to shareholders.	IAS 16 - 77(f)		
51.	Revalued items of exploration and evaluation assets - tangible assets If items of exploration and evaluation assets are stated at revalued amounts, disclose (in addition to the disclosures required by IFRS 13 Fair Value Measurement):			
	(a) the effective date of the revaluation;	IAS 16 - (77)(a)		
	(b) whether an independent valuer was involved;	IAS 16 - (77)(b)		
	(c) 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; and	IAS 16 - (77)(e)		

		Sources	Y-NM-NA	Comments
	(d) the revaluation surplus, indicating the change for the period and any restrictions on the distribution of the balance to shareholders.	IAS 16 - (77)(f)		
52.	Voluntary disclosures re tangible assets arising from exploration & evaluation of mineral resources An entity is ENCOURAGED, but not required, to disclose a description of the following:			
	(a) the carrying amount of temporarily idle exploration and evaluation assets;	IAS 16 - 79(a)		
	(b) the gross carrying amount of fully depreciated exploration and evaluation assets;	IAS 16 - 79(b)		
	(c) the carrying amount of exploration and evaluation assets retired from active use and not classified as held for sale in accordance with IFRS 5; and	IAS 16 - 79(c)		
	(d) when the cost model is used, the fair value of exploration and evaluation assets when it is materially different from the carrying amount.	IAS 16 - 79(d)		
53.	Exploration and evaluation assets - intangible assets Where exploration and evaluation assets are treated as intangible assets have they been shown as a separate class of assets?	IFRS 6 - 25		
54.	Changes in estimates re intangible assets arising from exploration & evaluation of mineral resources For changes in accounting estimates arising for example from:			
	(a) the assessment of an intangible asset's useful life; and	IAS 38 - 121(a)		
	(b) the amortisation method; and	IAS 38 - 121(b)		
	(c) residual values.	IAS 38 - 121(c)		
55.	Nature and amount of a change in an accounting estimate Disclose:			
	(a) Disclose nature and amount of a change in an accounting estimate that has an effect in the current period or is expected to have an effect in future periods, except for the disclosure effect in future periods when it is impractical to estimate that effect	IAS 8 - 39		
	(b) If the amount of the effect in future periods is not disclosed because estimating is impractical, then disclose that fact.	IAS 8 - 40		

		Sources	Y-NM-NA	Comments
56.	Changes in policy re exploration of mineral resources with indefinite lives - intangible assets If it is impracticable to apply the recognition and measurement criteria to comparative information that relates to annual periods beginning before 1 January 2006 then this fact should be disclosed.	IFRS 6 - 27		
57.	Rights to interests arising from decommissioning, restoration and environmental rehabilitation funds A contributor shall disclose the nature of its interest in a fund and any restrictions on access to the assets in the fund.	IFRIC 5 - 5 11		
58.	When a contributor has an obligation to make potential additional contributions that is not recognised as a liability , give the disclosures required by IAS 37 paragraph 86.	IFRIC 5 - 5 12		
59.	When a contributor accounts for its interest in the fund in accordance with paragraph 9, give the disclosures required by IAS 37 paragraph 85(c).	IFRIC 5 - 5 13		
	Investment properties			
60.	Investment properties For investment properties disclose:			
	(a) the methods and significant assumptions applied in determining the fair value of investment property (as measured or disclosed in the financial statements) including a statement whether the determination of fair value was supported by market evidence or was more heavily based on other factors (which the entity should disclose) because of the nature of the property and lack of comparable market data;	IAS 40 - 75(d)		
	(b) 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 has recent experience in the location and category of the investment property being valued. If there has been no such valuation, that fact should be disclosed;	IAS 40 - 75(e)		
	(c) the existence and amounts of restrictions on the realisability of investment property or the remittance of income and proceeds of disposal;	IAS 40 - 75(g)		
	(d) contractual obligations to purchase, construct or develop investment property for repairs, maintenance or enhancements.	IAS 40 - 75(h)		
61.	Investment properties For investment properties disclose (in addition to those disclosures required by IFRS 13 Fair Value Measurement):			

		Sources	Y-NM-NA	Comments
	(a) 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 has recent experience in the location and category of the investment property being valued. If there has been no such valuation, that fact should be disclosed;	IAS 40 - (75)(e)		
	(b) the existence and amounts of restrictions on the realisability of investment property or the remittance of income and proceeds of disposal;	IAS 40 - (75)(g)		
	(c) contractual obligations to purchase, construct or develop investment property for repairs, maintenance or enhancements.	IAS 40 - (75)(h)		
62.	Investment property - Fair value model Disclose a reconciliation between the carrying amount of investment property at the beginning and end of the 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;	IAS 40 - 76(a)		
	(b) additions resulting from acquisitions through business combinations;	IAS 40 - 76(b)		
	(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	IAS 40 - 76(c)		
	(d) net gains or losses from fair value adjustments;	IAS 40 - 76(d)		
	(e) 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;	IAS 40 - 76(e)		
	(f) transfers to and from inventories and owner-occupied property;	IAS 40 - 76(f)		
	(g) other changes	IAS 40 - 76(g)		
63.	Investment property - fair value model In the exceptional cases where an entity measures investment property using the cost model in IAS 16 (because of the lack of a reliable fair value) disclose:	IAS 40 - 78		
	(a) in the reconciliation of movements on investment property amounts relating to that investment property separately from amounts relating to other investment property.	IAS 40 - 78		
	(b) a description of the investment property;	IAS 40 - 78(a)		
	(c) an explanation of why fair value cannot be determined reliably;	IAS 40 - 78(b)		

		Sources	Y-NM-NA	Comments
	(ca) an explanation of why fair value cannot be measured reliably;	IAS 40 - (78)(b)		
	(d) if possible, the range of estimates within which fair value is highly likely to lie;	IAS 40 - 78(c)		
	(e) on disposal of investment property not carried at fair value: (i) The fact that the entity has disposed of investment property not carried at fair value;	IAS 40 - 78(d)		
	(ii) The carrying amount of that investment property at the time of sale;	IAS 40 - 78(d)		
	(iii) The amount of gain or loss recognised.	IAS 40 - 78(d)		
64.	Double-counting of assets within investment property valuations When a valuation obtained for investment property is adjusted significantly for the purpose of the financial statements, for example to avoid double-counting of assets or liabilities that are recognised as separate assets and liabilities, disclose a reconciliation between the valuation obtained and the adjusted valuation included in the financial statements, showing separately the aggregate amount of any recognised lease obligations that have been added back, and any other significant adjustments	IAS 40 - 77		
65.	Investment Property - Cost model In respect of investment property disclose:			
	(a) the gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period;	IAS 40 - 9(c)		
	(b) a reconciliation of the carrying amount of investment property at the beginning and end of the period showing the following (i) additions, disclosing separately those additions resulting from acquisitions and those resulting from subsequent expenditure recognised as an asset;	IAS 40 - 79(d)		
	(ii) additions resulting from acquisitions through business combinations;	IAS 40 - 79(d)		
	(iii) 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;	IAS 40 - 79(d)		
	(iv) depreciation;	IAS 40 - 79(d)		
	(v) the amount of impairment losses recognised, and the amount of impairment losses reversed, during the period in accordance with IAS 36;	IAS 40 - 79(d)		

		Sources	Y-NM-NA	Comments
	(vi) 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;	IAS 40 - 79(d)		
	(vii) transfers to and from inventories and owner-occupied property;	IAS 40 - 79(d)		
	(viii) other changes;	IAS 40 - 79(d)		
	(c) the fair value of investment property.	IAS 40 - 79(e)		
	In the exceptional cases when an entity cannot determine the fair value of the investment property reliably, disclose: (i) a description of the investment property;	IAS 40 - 79(e)		
	(ii) an explanation of why fair value cannot be reliably measured;	IAS 40 - 79(e)		
	(iia) an explanation of why fair value cannot be reliably measured;	IAS 40 - (79)(e)		
	(iii) if possible, the range of estimates within which fair value is highly likely to lie.	IAS 40 - 79(e)		
66.	Understanding composition of group Disclose information that enables users of its consolidated financial statements to UNDERSTAND the composition of the group.	IFRS 12 - (10) (a)(i)		
67.	Separate presentation of information An entity shall present information separately for interests in:			
	(a) subsidiaries;	IFRS 12 - B4(a)		
	(b) joint ventures;	IFRS 12 - B4(b)		
	(c) joint operations;	IFRS 12 - B4(c)		
	(d) associates; and	IFRS 12 - B4(d)		
	(e) unconsolidated structured entities.	IFRS 12 - B4(e)		

		Sources	Y-NM-NA	Comments
68.	Aggregation of interests in similar entity Disclose how the entity has aggregated its interests in similar entities (as noted in question 4.7.1A.1 above). Note 1: An entity may aggregate the disclosures required by IFRS 12 for interests in similar entities if aggregation is consistent with the disclosure objective and the requirements in question 4.7.1A.1 above. Note 2: An entity shall 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 different characteristics.	IFRS 12 - (4)		
69.	Consolidation - significant judgements and assumptions 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, ie an investee (as described in paragraphs 5 and 6 of IFRS 10 Consolidated Financial Statements).	IFRS 12 - (7)(a)		
70.	Consolidation - significant judgements and assumptions To comply with the requirements of question 4.7.1A.3 above, an entity shall disclose, for example, significant judgements and assumptions made in determining that:			
	(a) it controls another entity even though it holds less than half of the voting rights of the other entity.	IFRS 12 - (9)(b)		
	(b) it is an agent or a principal.	IFRS 12 - (9)(c)		
	(c) it does not have significant influence even though it holds 20 per cent or more of the voting rights of another entity.	IFRS 12 - (9)(d)		
71.	Consolidation - subsidiary financial statements with different reporting period 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, disclose:			
	(a) the date of the end of the reporting period of the financial statements of that subsidiary; and	IFRS 12 - (11)(a)		
	(b) the reason for using a different date or period.	IFRS 12 - (11)(b)		
72.	Consolidation - Understanding non-controlling interests Disclose information that enables users of its consolidated financial statements to UNDERSTAND the interest that non-controlling interests have in the group's activities and cash flows.	IFRS 12 - (10) (a)(ii)		

		Sources	Y-NM-NA	Comments
73.	Consolidation - subsidiaries that have a material non-controlling interest Disclose for each of its subsidiaries that have non-controlling interests that are material to the reporting entity:			
	(a) the name of the subsidiary.	IFRS 12 - (12)(a)		
	(b) the principal place of business (and country of incorporation if different from the principal place of business) of the subsidiary.	IFRS 12 - (12)(b)		
	(c) the proportion of ownership interests held by non-controlling interests.	IFRS 12 - (12)(c)		
	(d) the proportion of voting rights held by non-controlling interests, if different from the proportion of ownership interests held.	IFRS 12 - (12)(d)		
	(e) the profit or loss allocated to non-controlling interests of the subsidiary during the reporting period.	IFRS 12 - (12)(e)		
	(f) accumulated non-controlling interests of the subsidiary at the end of the reporting period.	IFRS 12 - (12)(f)		
	(g) dividends paid to non-controlling interests.	IFRS 12 - B10(a) IFRS 12 - (12)(g)		
	(h) For each subsidiary that has non-controlling interests that are material to the reporting entity disclose: Note 1: This summarised information shall be the amounts before inter-company eliminations Note 2: When an entity's interest in a subsidiary is classified as held for sale in accordance with IFRS 5 Non-current Assets Held for Sale and Discontinued Operations, the entity is not required to disclose summarised financial information for that subsidiary in accordance with paragraphs B10–B16 of IFRS 12.(i) Assets .	IFRS 12 - B11 IFRS 12 - B10(b) IFRS 12 - (12)(g)		
	(ii) Liabilities .	IFRS 12 - (12)(g) IFRS 12 - B10(b) IFRS 12 - B11		
	(iii) Profit or loss .	IFRS 12 - B11 IFRS 12 - (12)(g) IFRS 12 - B10(b)		

		Sources	Y-NM-NA	Comments
	(iv) Cash flows .	IFRS 12 - B10(b) IFRS 12 - B11 IFRS 12 - (12)(g)		
74.	Consolidation - Evaluation and extent of restrictions Disclose information that enables users of its consolidated financial statements to EVALUATE the nature and extent of significant restrictions on its ability to access or use assets, and settle liabilities, of the group.	IFRS 12 - (10) (b)(i)		
75.	Consolidation - the nature and extent of significant restrictions Disclose:			
	(a) significant restrictions on its ability to access or use the assets and settle the liabilities of the group, such as:(i) 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.	IFRS 12 - (13)(a)(i)		
	(ii) 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.	IFRS 12 - (13)(a)(ii)		
	(b) 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 (such as when a parent is obliged to settle liabilities of a subsidiary before settling its own liabilities, or approval of non-controlling interests is required either to access the assets or to settle the liabilities of a subsidiary).	IFRS 12 - (13)(b)		
	(c) the carrying amounts in the consolidated financial statements of the assets and liabilities to which those restrictions apply.	IFRS 12 - (13)(c)		
76.	Consolidation - Evaluation of Changes in ownership interests no loss of control Disclose information that enables users of its consolidated financial statements to EVALUATE the consequences of changes in its ownership interest in a subsidiary that do not result in a loss of control.	IFRS 12 - (10) (b)(iii)		

		Sources	Y-NM-NA	Comments
77.	Consolidation - Consequences of changes in ownership interests no loss of control An entity shall 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.	IFRS 12 - (18)		
78.	Consolidation - Evaluation of consequences of losing control of a subsidiary Disclose information that enables users of its consolidated financial statements to EVALUATE the consequences of losing control of a subsidiary during the reporting period.	IFRS 12 - (10) (b)(iv)		
79.	Consolidation - Consequences of losing control of a subsidiary Disclose:			
	(a) the gain or loss, if any .	IFRS 12 - (19)		
	(b) the portion of that gain or loss attributable to measuring any investment retained in the former subsidiary at its fair value at the date when control is lost; and	IFRS 12 - (19)(a)		
	(c) the line item(s) in profit or loss in which the gain or loss is recognised (if not presented separately).	IFRS 12 - (19)(b)		
80.	Subsidiaries - additional disclosure to meet disclosure objective If the disclosures required by this IFRS, together with disclosures required by other IFRSs, do not meet the objective in paragraph 1 of IFRS 12 , an entity shall disclose whatever additional information is necessary to meet that objective.	IFRS 12 - (3)		
81.	Consolidated structured entities - Evaluation of changes in risks Disclose information that enables users of its consolidated financial statements to EVALUATE the nature of, and changes in, the risks associated with its interests in consolidated structured entities.	IFRS 12 - (10) (b)(ii)		
82.	Consolidated structured entities - contracts that could require financial support Disclose:			
	(a) the terms of any contractual arrangements that could require the parent or its subsidiaries to provide financial support to a consolidated structured entity.	IFRS 12 - (14)		
	(b) Events or circumstances that could expose the reporting entity to a loss (eg liquidity arrangements or credit rating triggers associated with obligations to purchase assets of the structured entity or provide financial support).	IFRS 12 - (14)		

		Sources	Y-NM-NA	Comments
83.	Consolidated structured entities - financial or other support from parent or subsidiaries 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 (eg purchasing assets of or instruments issued by the structured 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; and	IFRS 12 - (15)(a)		
	(b) the reasons for providing the support.	IFRS 12 - (15)(b)		
84.	Consolidated structured entities - financial or other support leading to consolidation 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, disclose an explanation of the relevant factors in reaching that decision.	IFRS 12 - (16)		
85.	Consolidated structured entities - intentions to provide financial or other support 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.	IFRS 12 - (17)		
86.	Consolidated Structured entities - additional disclosure to meet disclosure objective If the disclosures required by this IFRS, together with disclosures required by other IFRSs, do not meet the objective in paragraph 1 of IFRS 12 , an entity shall disclose whatever additional information is necessary to meet that objective.	IFRS 12 - (3)		
87.	Initial Application of IFRS 10 Consolidated Financial Statements Where the initial application of IFRS 10 Consolidated Financial Statements resulted in consolidation of an investee for the first time has the investor provided comparative information and disclosures in accordance with IAS 8 - Accounting Policies, Changes in Accounting Estimates and Errors?	IFRS 10 - C4		
88.	Initial Application of IFRS 10 Consolidated Financial Statements Where the initial application of IFRS 10 Consolidated Financial Statements resulted in no longer consolidating an investee that was previously consolidated under either IAS 27 (as amended in 2008) or SIC 12 has the investor provided comparative information and disclosures in accordance with IAS 8 - Accounting Policies, Changes in Accounting Estimates and Errors?	IFRS 10 - C5		

		Sources	Y-NM-NA	Comments
89.	Impracticability of IFRS 10 Transitional Arrangements? Where it was impracticable to apply certain of the transitional requirements of IFRS 10 Consolidated Financial Statements when consolidating an investee for the first time have the required disclosures in accordance with IAS 8 - Accounting Policies, Changes in Accounting Estimates and Errors included ?	IFRS 10 - C4		
90.	Investment entity - significant judgements and assumptions Disclose information about the significant judgements and assumptions that have been made when determining that the entity met the definition of an investment entity.	IFRS 12 - 9AIFRS 12 - 2(a)(iii)		
91.	Investment entity - not having one or more typical characteristics If the investment entity does not have one or more of the typical characteristics of an investment entity it shall disclose its reasons for concluding that it is nevertheless an investment entity.	IFRS 12 - 9A		
92.	Investment entity - became investment entity during period In respect of the entity which became an investment entity during the period disclose:			
	(a) that change of investment entity status;	IFRS 12 - 9B		
	(b) the reasons for that change; and	IFRS 12 - 9B		
	(c) the effect of the change of status on the financial statements for the period presented including:(i) the total fair value, as of the date of change of status, of the subsidiaries that cease to be consolidated;	IFRS 12 - 9B(a) IFRS 12 - 9B		
	(ii) the total gain or loss (if any calculated as in accordance with paragraph B101 of IFRS 10 ; and	IFRS 12 - 9B(b) IFRS 12 - 9B		
	(iii) the line item(s) in profit or loss in which the gain or loss is recognised (if not presented separately).	IFRS 12 - 9B(b) IFRS 12 - 9B		
93.	Investment entity - investment entity status ceased during period In respect of the entity which ceased to be an investment entity during the period disclose:			
	(i) that change of investment entity status; and	IFRS 12 - 9B		
	(ii) the reasons for that change.	IFRS 12 - 9B		
94.	Investment entity - application of exception to consolidation Disclose the fact that the entity has accounted for its investment in a subsidiary at fair value through profit or loss.	IFRS 12 - 19A		

		Sources	Y-NM-NA	Comments
95.	Investment entity - information on unconsolidated subsidiaries For each unconsolidated subsidiary, an investment entity shall disclose:			
	(a) the subsidiary's name;	IFRS 12 - 19B(a)		
	(b) the principal place of business (and country of incorporation if different from the principal place of business) of the subsidiary; and	IFRS 12 - 19B(b)		
	(c) the proportion of ownership interest held by the investment entity and, if different, the proportion of voting rights held; and	IFRS 12 - 19B(c)		
	(d) the proportion of voting rights held (if different to (c)).	IFRS 12 - 19B(c)		
96.	Investment entity - information on unconsolidated subsidiaries - parent of investment entity For each unconsolidated subsidiary which is controlled by the investment entity subsidiary disclose: Note: These disclosures may be provided by including, in the financial statements of the parent, the financial statements of the subsidiary (or subsidiaries) that contain the information.			
	(a) the subsidiary's name;	IFRS 12 - 19CIFRS 12 - 19B(a)		
	(b) the principal place of business (and country of incorporation if different from the principal place of business) of the subsidiary; and	IFRS 12 - 19B(b) IFRS 12 - 19C		
	(c) the proportion of ownership interest held by the investment entity and, if different, the proportion of voting rights held.	IFRS 12 - 19B(c) IFRS 12 - 19C		
	(d) the proportion of voting rights held (if different to (c)).	IFRS 12 - 19CIFRS 12 - 19B(c)		
97.	Investment entity - Nature and extent of any significant restrictions Disclose the nature and extent of any significant restrictions on the ability of an unconsolidated subsidiary to:			
	(a) transfer funds to the investment entity in the form of cash dividends; or	IFRS 12 - 19D(a)		
	(b) to repay loans or advances made to the unconsolidated subsidiary by the investment entity.	IFRS 12 - 19D(a)		

		Sources	Y-NM-NA	Comments
98.	Investment entity - commitments or intentions to provide support Disclose any current commitments or intentions to provide:			
	(a) financial support to an unconsolidated subsidiary	IFRS 12 - 19D(b)		
	(b) other support to an unconsolidated subsidiary	IFRS 12 - 19D(b)		
	(c) commitments to assist an unconsolidated subsidiary in obtaining financial support	IFRS 12 - 19D(b)		
	(d) intentions to assist an unconsolidated subsidiary in obtaining financial support	IFRS 12 - 19D(b)		
99.	Investment entity - provision of financial or other support If, during the reporting period, an investment entity (or where applicable any of its subsidiaries) has, without having a contractual obligation to do so, provided financial or other support disclose: Note: Examples include purchasing assets of, or instruments issued by, the subsidiary or assisting the subsidiary in obtaining financial support.			
	(a) the type and amount of support provided to each unconsolidated subsidiary; and	IFRS 12 - 19 E(a)		
	(b) the reasons for providing the support to each unconsolidated subsidiary.	IFRS 12 - 19 E(a)		
100.	Investment entity - exposure to loss in respect of unconsolidated controlled structured entity Disclose the terms of any contractual arrangements that could require the entity (or where applicable its unconsolidated subsidiaries) to provide financial support to an unconsolidated, controlled, structured entity. Note: for example liquidity arrangements or credit rating triggers associated with obligations to purchase assets of the structured entity or to provide financial support	IFRS 12 - 19F		
101.	Investment entity - provision of financial support to unconsolidated controlled structured entity Disclose the events or circumstances that could expose the reporting entity to a loss in respect of an unconsolidated, controlled, structured entity. Note: for example liquidity arrangements or credit rating triggers associated with obligations to purchase assets of the structured entity or to provide financial support.	IFRS 12 - 9F		
102.	Investment entity - provision of financial support to an unconsolidated structured entity When the there was no contractual obligation to provide support but the provision of support led to the investment entity controlling an unconsolidated structured entity (that the investment entity did previously control) disclose an explanation of the relevant factors in reaching the decision to provide financial or other support by the investment entity (or any of its unconsolidated subsidiaries).	IFRS 12 - 19G		

		Sources	Y-NM-NA	Comments
103.	Unconsolidated structured entities - nature and extent of interests Disclose information that enables users of its financial statements to understand the nature and extent of its interests in unconsolidated structured entities.	IFRS 12 - (24)(a)		
104.	Unconsolidated structured entities - interests - qualitative and quantitative disclosure An entity shall disclose qualitative and quantitative information about its interests in unconsolidated structured entities, including, but not limited to:			
	(a) the nature of the structured entity.	IFRS 12 - (25)		
	(b) the purpose of the structured entity.	IFRS 12 - (25)		
	(c) the size of the structured entity.	IFRS 12 - (25)		
	(d) how the structured entity is financed.	IFRS 12 - (25)		
105.	Unconsolidated structured entities - sponsorship of entity where no interest held If an entity has sponsored an unconsolidated structured entity for which it does not have an interest in the entity at the reporting date, the entity shall disclose how it has determined which structured entities it has sponsored.	IFRS 12 - (27)(a)		
106.	Unconsolidated structured entities - sponsorship of entity where no interest held If an entity has sponsored an unconsolidated structured entity for which it does not have an interest in the entity at the reporting date, disclose: Note: An entity shall present the following information in tabular format, unless another format is more appropriate, and classify its sponsoring activities into relevant categories .			
	(a) income from those structured entities during the reporting period	IFRS 12 - (27)(b)		
	(b) a description of the types of income presented; and	IFRS 12 - (27)(b)		
	(c) the carrying amount (at the time of transfer) of all assets transferred to those structured entities during the reporting period.	IFRS 12 - (27)(c)		
107.	Unconsolidated structured entities - nature and extent of risks Disclose information that enables users of its financial statements to evaluate the nature of, and changes in, the risks associated with its interests in unconsolidated structured entities.	IFRS 12 - (24)(b)		

		Sources	Y-NM-NA	Comments
	Note: This information required includes information about an entity's exposure to risk from involvement that it had with unconsolidated structured entities in previous periods (eg sponsoring the structured entity), even if the entity no longer has any contractual involvement with the structured entity at the reporting date.			
108.	Unconsolidated structured entities - carrying amounts of assets and liabilities Disclose in tabular format, unless another format is more appropriate, 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.	IFRS 12 - (29)(a)		
	(b) the line items in the statement of financial position in which those assets and liabilities are recognised.	IFRS 12 - (29)(b)		
109.	Unconsolidated structured entities - exposure to loss Disclose in tabular format, unless another format is more appropriate, a summary of:			
	(a) the amount that best represents the entity's maximum exposure to loss from its interests in unconsolidated structured entities, including how the maximum exposure to loss is determined. If an entity cannot quantify its maximum exposure to loss from its interests in unconsolidated structured entities it shall disclose that fact and the reasons.	IFRS 12 - (29)(c)		
	(b) 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.	IFRS 12 - (29)(c)		
110.	Unconsolidated structured entities - provision of financial or other support If during the reporting period an 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), the entity shall disclose:			
	(a) the type and amount of support provided, including situations in which the entity assisted the structured entity in obtaining financial support; and	IFRS 12 - (30)(a)		
	(b) the reasons for providing the support.	IFRS 12 - (30)(b)		
111.	Unconsolidated structured entities - intentions to provide financial or other support 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.	IFRS 12 - (31)		

		Sources	Y-NM-NA	Comments
112.	Unconsolidated structured entities - additional disclosures With regard to interests in unconsolidated structured entities:			
	(A) Disclose additional information that enables users of its financial statements to evaluate the nature of, and changes in, the risks associated with its interests in unconsolidated structured entities.	IFRS 12 - B25		
	(B) Examples of 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 may include disclosure of:(a) the terms of an arrangement that could require the entity to provide financial support to an unconsolidated structured entity (eg liquidity arrangements or credit rating triggers associated with obligations to purchase assets of the structured entity or provide financial support), including:(i) a description of events or circumstances that could expose the reporting entity to a loss.	IFRS 12 - B26(a)(i)		
	(ii) whether there are any terms that would limit the obligation.	IFRS 12 - B26(a)(ii)		
	(iii) 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.	IFRS 12 - B26(a)(iii)		
	(b) losses incurred by the entity during the reporting period relating to its interests in unconsolidated structured entities.	IFRS 12 - B26(b)		
	(c) the types of income the entity received during the reporting period from its interests in unconsolidated structured entities.	IFRS 12 - B26(c)		
	(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.	IFRS 12 - B26(d)		
	(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.	IFRS 12 - B26(e)		
	(f) any difficulties an unconsolidated structured entity has experienced in financing its activities during the reporting period.	IFRS 12 - B26(f)		
	(g) in relation to the funding of an unconsolidated structured entity, the forms of funding (eg 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.	IFRS 12 - B26(g)		

		Sources	Y-NM-NA	Comments
113.	Unconsolidated structured entities - additional disclosure to meet disclosure objective Interests in If the disclosures required by this IFRS, together with disclosures required by other IFRSs, do not meet the objective in paragraph 1 of IFRS 12 , an entity shall disclose whatever additional information is necessary to meet that objective.	IFRS 12 - (3)		
114.	Consolidation of associates - significant judgements and assumptions Disclose information about significant judgements and assumptions it has made (and changes to those judgements and assumptions) in determining that it has significant influence over another entity.	IFRS 12 - 7(b)		
115.	Consolidation of associates - significant judgements and assumptions To comply with the requirements of question 4.7.3A above, an entity shall disclose, for example, significant judgements and assumptions made in determining that:			
	(a) it does not control another entity even though it holds more than half of the voting rights of the other entity.	IFRS 12 - (9)(a)		
	(b) it has significant influence even though it holds less than 20 per cent of the voting rights of another entity.	IFRS 12 - (9)(e)		
116.	Extent of nature and interests in associates An entity shall 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; and	IFRS 12 - (20)(a)		
	(b) the nature of, and changes in, the risks associated with its interests in associates.	IFRS 12 - (20)(b)		
117.	Disclosures for each material associate - qualitative information For each associate that is material to the reporting entity disclose:			
	(i) the name of the associate.	IFRS 12 - (21)(a) (i)		
	(ii) 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).	IFRS 12 - (21)(a) (ii)		
	(iii) the principal place of business (and country of incorporation, if applicable and different from the principal place of business) of the associate.	IFRS 12 - (21)(a) (iii)		

		Sources	Y-NM-NA	Comments
	(iv) the proportion of ownership interest or participating share held by the entity and, if different, the proportion of voting rights held (if applicable).	IFRS 12 - 21 (a)(iv)		
	(v) whether the investment in the associate is measured using the equity method or at fair value.	IFRS 12 - (21)(b)(i)		
118.	Disclosures for each material associate - quantitative information Disclose for each associate that is material to the reporting entity the following : Note: When an entity's interest in an associate (or a portion of its interest in an associate) is classified as held for sale in accordance with IFRS 5 Non-current Assets Held for Sale and Discontinued Operations, the entity is not required to disclose summarised financial information for that associate in accordance with paragraphs B10–B16 of IFRS 12.			
	(a) dividends received from the associate.	IFRS 12 - (21)(b)(ii) IFRS 12 - B12(a)		
	(b) summarised financial information for the associate including, but not necessarily limited to:(i) current assets.	IFRS 12 - (21)(b)(ii) IFRS 12 - B12(b)(i)		
	(ii) non-current assets.	IFRS 12 - B12(b)(ii) IFRS 12 - (21)(b)(ii)		
	(iii) current liabilities.	IFRS 12 - (21)(b)(ii) IFRS 12 - B12(b)(iii)		
	(iv) non-current liabilities.	IFRS 12 - (21)(b)(ii) IFRS 12 - B12(b)(iv)		
	(v) revenue.	IFRS 12 - B12(b)(v) IFRS 11 - (21)(b)(ii)		
	(vi) profit or loss from continuing operations.	IFRS 12 - B12(b)(vi) IFRS 12 - (21)(b)(ii)		
	(vii) post-tax profit or loss from discontinued operations.	IFRS 12 - B12(b)(vii) IFRS 12 - (21)(b)(ii)		

		Sources	Y-NM-NA	Comments
	(viii) other comprehensive income.	IFRS 12 - (21)(b)(ii) IFRS 12 - B12(b)(vii)		
	(ix) total comprehensive income.	IFRS 12 - (21)(b)(ii) IFRS 12 - B12(b)(ix)		
	(c) whether the investment in the associate is measured using the equity method or at fair value.	IFRS 12 - (21)(b)(i)		
	(d) if the associate is accounted for using the equity method, the fair value of its investment in the associate, if there is a quoted market price for the investment.	IFRS 12 - (21)(b)(iii)		
119.	Associate carried at fair value - IFRS preparation impracticable or at undue cost or effort Where an interest in an associate is carried at fair value in accordance with IAS 28 (as amended in 2011) and the associate does not prepare IFRS financial statements and preparation of such financial statements is either impracticable or causes undue cost or effort disclose the basis on which summarised information has been prepared. Note: When an entity’s interest in an associate (or a portion of its interest in an associate) is classified as held for sale in accordance with IFRS 5 Non-current Assets Held for Sale and Discontinued Operations, the entity is not required to disclose summarised financial information for that associate in accordance with paragraphs B10–B16 of IFRS 12.	IFRS 12 - B15		
120.	Disclosures for equity accounted associates that are not individually material Disclose, in aggregate: Note 1: An entity provides these disclosures separately for joint ventures and associates. Note 2: When an entity’s interest in an associate (or a portion of its interest in an associate) is classified as held for sale in accordance with IFRS 5 Non-current Assets Held for Sale and Discontinued Operations, the entity is not required to disclose summarised financial information for that associate in accordance with paragraphs B10–B16 of IFRS 12.			
	(a) the carrying amount of its interests in all individually immaterial associates that are accounted for using the equity method.	IFRS 12 - (21)(c)(ii) IFRS 12 - B16		
	(b) the aggregate amount of its share of those associates’:(i) profit or loss from continuing operations.	IFRS 12 - (21)(c)(ii) IFRS 12 - B16(a)		

		Sources	Y-NM-NA	Comments
	(ii) post-tax profit or loss from discontinued operations.	IFRS 12 - B16(b) IFRS 12 - (21)(c)(ii)		
	(iii) other comprehensive income	IFRS 12 - B16(c) IFRS 12 - (21)(c)(ii)		
	(iv) total comprehensive income.	IFRS 12 - B16(d) IFRS 12 - (21)(c)(ii)		
121.	Interests in Associates - Significant restrictions Disclose the nature and extent of any significant restrictions (eg resulting from borrowing arrangements, regulatory requirements or contractual arrangements between investors with significant influence over an associate) on the ability of associates to:			
	(a) transfer funds to the entity in the form of cash dividends; or	IFRS 12 - (22)(a)		
	(b) to repay loans or advances made by the entity.	IFRS 12 - (22)(b)		
122.	Interests in Associates - Equity accounting and different reporting period 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 disclose:			
	(i) the date of the end of the reporting period of the financial statements of that associate; and	IFRS 12 - (22)(b)(i)		
	(ii) the reason for using a different date or period.	IFRS 12 - (22)(b)(ii)		
123.	Interests in associates - Equity accounting and unrecognised share of losses If the entity has stopped recognising its share of losses under the equity method disclose:			
	(a) the unrecognised share of losses of an associate for the reporting period; and	IFRS 12 - (22)(c)		
	(b) the unrecognised share of losses of the associate cumulatively.	IFRS 12 - (22)(c)		
124.	Interests in associates - additional disclosure to meet disclosure objective If the disclosures required by this IFRS, together with disclosures required by other IFRSs, do not meet the objective in paragraph 1 of IFRS 12 , an entity shall disclose whatever additional information is necessary to meet that objective.	IFRS 12 - (3)		

		Sources	Y-NM-NA	Comments
125.	Consolidation - significant judgements and assumptions - joint arrangements 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 .	IFRS 12 - 7(b)		
	(b) the type of joint arrangement (ie joint operation or joint venture) when the arrangement has been structured through a separate vehicle.	IFRS 12 - 7(c)		
126.	Extent and nature of interests in Joint Arrangements Disclose information that enables users of its financial statements to evaluate:			
	(a) the nature, extent and financial effects of its interests in joint arrangements, including the nature and effects of its contractual relationship with the other investors with joint control of joint arrangements; and	IFRS 12 - (20)(a)		
	(b) the nature of, and changes in, the risks associated with its interests in joint ventures.	IFRS 12 - (20)(b)		
127.	Disclosures for each material joint arrangement - qualitative information For each joint arrangement that is material to the reporting entity disclose:			
	(i) the name of the joint arrangement.	IFRS 12 - (21)(a)(i)		
	(ii) 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).	IFRS 12 - (21)(a)(ii)		
	(iii) the principal place of business (and country of incorporation, if applicable and different from the principal place of business) of the joint arrangement.	IFRS 12 - (21)(a)(iii)		
	(iv) the proportion of ownership interest or participating share held by the entity and, if different, the proportion of voting rights held (if applicable).	IFRS 12 - (21)(a)(iv)		
128.	Disclosures for each material joint venture - quantitative information For each joint venture that is material to the reporting entity disclose: Note: When an entity’s interest in a joint venture (or a portion of its interest in a joint venture) is classified as held for sale in accordance with IFRS 5 Non-current Assets Held for Sale and Discontinued Operations, the entity is not required to disclose summarised financial information for that joint venture in accordance with paragraphs B10–B16 of IFRS 12.			

	Sources	Y-NM-NA	Comments
(a) dividends received from the joint venture.	IFRS 12 - B12(a) IFRS 12 - (21)(b)(ii)		
(b) summarised financial information for the joint venture including, but not necessarily limited to:(i) current assets.	IFRS 12 - B12(b)(i) IFRS 12 - (21)(b)(ii)		
(ii) cash and cash equivalents included in the above.	IFRS 12 - B13(a) IFRS 12 - (21)(b)(ii)		
(iii) non-current assets.	IFRS 12 - (21)(b)(ii) IFRS 12 - B12(b)(ii)		
(iv) current liabilities.	IFRS 12 - B12(b)(iii) IFRS 12 - (21)(b)(ii)		
(v) current financial liabilities (excluding trade and other payables and provisions) included in the above.	IFRS 12 - (21)(b)(ii) IFRS 12 - B13(b)		
(vi) non-current liabilities.	IFRS 12 - B12(b)(iv) IFRS 12 - (21)(b)(ii)		
(vii) non-current financial liabilities (excluding trade and other payables and provisions) included in the above.	IFRS 12 - B13(c) IFRS 12 - (21)(b)(ii)		
(viii) revenue.	IFRS 12 - (21)(b)(ii) IFRS 12 - B12(b)(v)		
(ix) profit or loss from continuing operations.	IFRS 12 - B12(b)(vi) IFRS 12 - (21)(b)(ii)		
(x) post-tax profit or loss from discontinued operations.	IFRS 12 - (21)(b)(ii) IFRS 12 - B12(b)(vii)		
(xi) other comprehensive income.	IFRS 12 - B12(b)(viii) IFRS 12 - (21)(b)(ii)		

		Sources	Y-NM-NA	Comments
	(xii) total comprehensive income.	IFRS 12 - B12(b)(ix) IFRS 12 - (21)(b)(ii)		
	(xiii) depreciation and amortisation.	IFRS 12 - (21)(b)(ii) IFRS 12 - B13(d)		
	(xiv) interest income.	IFRS 12 - (21)(b)(ii) IFRS 12 - B13(e)		
	(xv) interest expense.	IFRS 12 - (21)(b)(ii) IFRS 12 - B13(f)		
	(xvi) income tax expense or income.	IFRS 12 - (21)(b)(ii) IFRS 12 - B13(g)		
	(c) whether the investment in the joint venture is measured using the equity method or at fair value.	IFRS 12 - (21)(b)(i)		
	(d) if the joint venture is accounted for using the equity method, the fair value of its investment in the joint venture, if there is a quoted market price for the investment.	IFRS 12 - (21)(b)(iii)		
129.	Joint ventures carried at fair value where IFRS preparation impracticable or at undue cost Where an interest in a joint venture is carried at fair value in accordance with IAS 28 (as amended in 2011) and the joint venture does not prepare IFRS financial statements and preparation of such financial statements is either impracticable or causes undue cost or effort disclose the basis on which summarised information has been prepared. Note: When an entity's interest in a joint venture (or a portion of its interest in a joint venture) is classified as held for sale in accordance with IFRS 5 Non-current Assets Held for Sale and Discontinued Operations, the entity is not required to disclose summarised financial information for that joint venture in accordance with paragraphs B10–B16 of IFRS 12.	IFRS 12 - B15		
130.	Disclosures for equity accounted joint ventures that are not individually material Disclose, in aggregate: Note 1: An entity provides these disclosures separately for joint ventures and associates.			

		Sources	Y-NM-NA	Comments
	Note 2: When an entity's interest in a joint venture (or a portion of its interest in a joint venture) is classified as held for sale in accordance with IFRS 5 Non-current Assets Held for Sale and Discontinued Operations, the entity is not required to disclose summarised financial information for that joint venture in accordance with paragraphs B10–B16 of IFRS 12.			
	(a) the carrying amount of its interests in all individually immaterial joint ventures that are accounted for using the equity method.	IFRS 12 - B16IFRS 12 - (21)(c)(i)		
	(b) the aggregate amount of its share of those joint ventures':(i) profit or loss from continuing operations.	IFRS 12 - (21)(c)(i) IFRS 12 - B16(a)		
	(ii) post-tax profit or loss from discontinued operations.	IFRS 12 - (21)(c)(i) IFRS 12 - B16(b)		
	(iii other comprehensive income	IFRS 12 - (21)(c)(i) IFRS 12 - B16(c)		
	(iv) total comprehensive income.	IFRS 12 - B16(d) IFRS 12 - (21)(c)(i)		
131.	Interests in Joint Ventures - Significant restrictions Disclose the nature and extent of any significant restrictions (eg 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:			
	(a) transfer funds to the entity in the form of cash dividends; or	IFRS 12 - (22)(a)		
	(b) to repay loans or advances made by the entity.	IFRS 12 - (22)(a)		
132.	Interests in Joint Ventures - Equity accounting and different reporting period 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 disclose:			
	(i) the date of the end of the reporting period of the financial statements of that joint venture; and	IFRS 12 - (22)(b)		
	(ii) the reason for using a different date or period.	IFRS 12 - (22)(b)		

		Sources	Y-NM-NA	Comments
133.	Interests in Joint Ventures - Equity accounting and unrecognised share of losses If the entity has stopped recognising its share of losses under the equity method disclose:			
	(a) the unrecognised share of losses of a joint venture for the reporting period; and	IFRS 12 - (22)(c)		
	(b) the unrecognised share of losses of a joint venture cumulatively.	IFRS 12 - (22)(c)		
134.	Interests in Joint Ventures - Commitments In respect of commitments: Disclose separately from other commitments the total commitments the entity 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. Note: Commitments are those that may give rise to a future outflow of cash or other resources.	IFRS 12 - (23)(a) IFRS 12 - B18		
135.	Joint arrangements - additional disclosure to meet disclosure objective If the disclosures required by this IFRS, together with disclosures required by other IFRSs, do not meet the objective in paragraph 1 of IFRS 12 , an entity shall disclose whatever additional information is necessary to meet that objective.	IFRS 12 - (3)		
136.	Joint Ventures - Transition from proportionate consolidation to equity method under IFRS 1 Where on transition from proportionate consolidation to equity method a negative net asset arisen, it been concluded that the entity does not have a legal or constructive obligation in relation in relation to the negative net assets disclose:			
	(a) That fact; and	IFRS 11 - C4		
	(b) The cumulative unrecognised share of losses of its joint ventures at:(i) the date of the beginning of the earliest period presented; and	IFRS 11 - C4		
	(ii) the date of at which IFRS 11 Joint Arrangements is first applied.	IFRS 11 - C4		
137.	Joint Venture - Transition from proportionate consolidation to equity method under IFRS 11 Disclose a breakdown of the assets and liabilities that have been aggregated into the single line investment balance as at the beginning of the earliest period presented. Note: This disclosure shall be prepared in an aggregated manner for all joint ventures for which an entity applies the transition requirements relating to a transition from proportionate consolidation to the equity method.	IFRS 11 - C5		

		Sources	Y-NM-NA	Comments
138.	Joint Operations - Transition from equity method to accounting for assets and liabilities Has the entity, changing from the equity method to accounting for assets and liabilities, provided a reconciliation between the investment derecognised, and the assets and liabilities recognised, together with any remaining difference adjusted against retained earnings, at the beginning of the earliest period presented?	IFRS 11 - C10		
139.	Transition provisions of IFRS 11 to joint operation - separate financial statements Where the entity previously account for an investment in a joint operation at cost or in accordance with IAS 39 (IFRS 9) and is now required to recognise the assets and liabilities of the joint operation in accordance with IFRS 11 Joint Arrangements has it provided a reconciliation between the investment derecognised, and the assets and liabilities recognised, together with any remaining difference adjusted in retained earnings, at the beginning of the earliest period presented?	IFRS 11 - C12 (b)		
140.	Disclosures - separate financial statements An entity shall apply all applicable IFRSs when providing disclosures in its separate financial statements.	IAS 27 (2011) - (15)		
141.	Parent company electing not to prepare consolidated financial statements When a parent, in accordance with paragraph 4(a) of IFRS 10 , elects not to prepare consolidated financial statements and instead prepares separate financial statements, it shall disclose in those separate financial statements:			
	(a) the fact that the financial statements are separate financial statements	IAS 27 (2011) - (16)(a)		
	(b) that the exemption from consolidation has been used;	IAS 27 (2011) - (16)(a)		
	(c) the name and principal place of business (and country of incorporation, if different) of the entity whose consolidated financial statements that comply with International Financial Reporting Standards have been produced for public use;	IAS 27 (2011) - (16)(a)		
	(d) the address where those consolidated financial statements are obtainable.	IAS 27 (2011) - (16)(a)		
	(e) a list of significant investments in:(i) subsidiaries	IAS 27 (2011) - (16)(b)		
	(ii) joint ventures	IAS 27 (2011) - (16)(b)		
	(iii) associates	IAS 27 (2011) - (16)(b)		

		Sources	Y-NM-NA	Comments
	(f) the name of those investees included in the list referred to in question element (e) above	IAS 27 (2011) - (16)(b)(i)		
	(ii) the principal place of business (and country of incorporation, if different) of those investees included in the list referred to in question element (e) above.	IAS 27 (2011) - (16)(b)(ii)		
	(iii) its proportion of the ownership interest (and its proportion of the voting rights, if different) held in those investees included in the list referred to i (e) above.	IAS 27 (2011) - (16)(b)(iii)		
	(c) a description of the method used to account for the investments listed in question element (e) above.	IAS 27 (2011) - (16)(c)		
142.	Separate financial statements of parent not exempt from consolidation, or investor A parent that is not exempt from the preparation of consolidated financial statements (under paragraph 4(a) of IFRS 10), or an investor with joint control of, or significant influence over, an investee which prepares separate financial statements shall identify the financial statements prepared in accordance with IFRS 10, IFRS 11 or IAS 28 (as amended in 2011) to which they relate.	IAS 27 (2011) - (17)		
143.	Separate financial statements of parent not exempt from consolidation, or investor In its separate financial statements a parent or investor shall disclose:			
	(a) the fact that the statements are separate financial statements.	IAS 27 (2011) - (17)(a)		
	(b) the reasons why separate financial statements are prepared if not required by law.	IAS 27 (2011) - (17)(a)		
	(c) a list of significant investments in subsidiaries, joint ventures and associates, including:(i) the name of those investees.	IAS 27 (2011) - (17)(b)(i)		
	(ii) the principal place of business (and country of incorporation, if different) of those investees.	IAS 27 (2011) - (17)(b)(ii)		
	(iii) its proportion of the ownership interest (and its proportion of the voting rights, if different) held in those investees	IAS 27 (2011) - (17)(b)(iii)		
	(c) a description of the method used to account for the investments listed under (b).	IAS 27 (2011) - (17)(c)		
	(c) financial risk management strategies related to agricultural activity			
	Inventories			
144.	Inventories Disclose:			
	(a) total carrying amount of inventories and the carrying amount in appropriate classifications to the entity;	IAS 2 - 36(b)		

		Sources	Y-NM-NA	Comments
	(b) carrying amount of inventories carried at fair value less costs to sell;	IAS 2 - 36(c)		
	(c) carrying amount of inventories pledged as security for liabilities.	IAS 2 - 36(h)		
	Construction contracts			
145.	Construction contracts For contracts in progress at the balance sheet date disclose each of the following:			
	(a) aggregate amount of costs incurred and recognised profits (less recognised losses) to date;	IAS 11 - 40(a)		
	(b) the amount of advances received;	IAS 11 - 40(b)		
	(c) the amount of retentions.	IAS 11 - 40(c)		
146.	Construction contracts Present gross amount due from customers for contract work as an asset and gross amount due to customers for contract work as a liability.	IAS 11 - 42		
	Debtors			
147.	Lessors - Amounts receivable under finance leases In respect of finance leases, lessors should disclose:			
	(a) a reconciliation between the gross investment in the lease at the balance sheet date, and the present value of minimum lease payments receivable at the balance sheet date;	IAS 17 - 47(a)		
	(b) the gross investment in lease and the present value of minimum lease payments receivable at the balance sheet date for each of the following periods: (i) Not later than one year; (ii) Later than one year and not later than five years; (iii) Later than five years;	IAS 17 - 47(a)		
	(c) the unguaranteed residual values accruing to the benefit of the lessor;	IAS 17 - 47(c)		
	(d) the accumulated allowance for uncollectible minimum lease payments receivable;	IAS 17 - 47(d)		
	(e) a general description of the lessor's significant leasing arrangements.	IAS 17 - 47(f)		
148.	Lessors - assets leased under operating leases In respect of operating leases, a lessor should disclose:			
	(a) the future minimum lease payments under non-cancellable operating leases in aggregate and for each of the following periods: (i) not later than one year; (ii) later than one year but not later than five years; (iii) later than five years.	IAS 17 - 56(a)		

		Sources	Y-NM-NA	Comments
	(b) a general description of the lessor's significant leasing arrangements.	IAS 17 - 56(c)		
149.	Investment property and lessors Ensure that lessors disclosures required by IAS 17 'Leases' are made where investment property is leased out under an operating lease	IAS 40 - 74		
	Next question is 151			
	Creditors			
151.	Liabilities arising from share-based payment transactions For liabilities arising from share-based payment transactions, disclose:			
	(a) the total carrying amount at the end of the period;	IFRS 2 - 51(b)		
	(b) the total intrinsic value at the end of the period of liabilities for which the counterparty's right to cash or other assets had vested by the end of the period (e.g. vested share appreciation rights);	IFRS 2 - 51(b)		
	(c) any other information necessary to enable users of the financial statements to understand the effect of cash-settled share-based payment transactions on the entity's financial position.	IFRS 2 - 52		
152.	Finance leases In respect of finance leases, the lessee should disclose:			
	(a) for each class of asset, the net carrying amount at the balance sheet date;	IAS 17 - 31(a)		
	(b) a reconciliation between the total of future minimum lease payments at the balance sheet date, and their present value;	IAS 17 - 31(b)		
	(c) in addition the total of minimum lease payments at the balance sheet date and their present value for each of the following periods: (i) not later than one year; (ii) later than one year and not later than five years; (iii) later than five years;	IAS 17 - 31(b)		
	(d) total of future minimum sublease payments expected to be received under non-cancellable subleases at the balance sheet date;	IAS 17 - 31(d)		
	(e) a general description of the lessee's significant leasing arrangements including, but not limited to, the following: (i) basis on which contingent rent payable is determined; (ii) existence and terms of renewal or purchase options and escalation clauses; (iii) restrictions imposed by lease arrangements, such as those concerning dividends, additional debt and further leasing.	IAS 17 - 31(e)		

		Sources	Y-NM-NA	Comments
153.	Operating leases In respect of operating leases, the lessee should disclose:			
	(a) total of future minimum lease payments under non-cancellable operating leases for each of the following periods: (i) Not later than one year; (ii) Later than one year and not later than five years; (iii) Later than five years;	IAS 17 - 35(a)		
	(b) total of future minimum sublease payments expected to be received under non-cancellable subleases at the balance sheet date;	IAS 17 - 35(b)		
	(c) a general description of the lessee's significant leasing arrangements including, but not limited to: (i) basis on which contingent rent payable is determined; (ii) the existence and terms of renewal or purchase options and escalation clauses; (iii) restrictions imposed by lease arrangements such as those concerning dividends, additional debt, and further leasing.	IAS 17 - 35(d)		
154.	Arrangement contains a Lease - Operating lease If a purchaser concludes that it is impracticable to separate the payments reliably, it shall:			
	(i) in the case of an operating lease, treat all payments under the arrangement as lease payments for the purposes of complying with the disclosure requirements of IAS 17 (see question 4.9.4 above), but	IFRIC 4 - (15)(b)		
	(ii) disclose those payments separately from minimum lease payments of other arrangements that do not include payments for non-lease elements, and	IFRIC 4 - (15)(b)(i)		
	(iii) state that the disclosed payments also include payments for non-lease elements in the arrangement.	IFRIC 4 - (15)(b)(ii)		
155.	Arrangement with the legal form but not substance of a lease All aspects of an arrangement that does not, in substance, involve a lease under IAS 17 'Leases' should be considered in determining the appropriate disclosures that are necessary to understand the arrangement and the accounting treatment adopted. Disclose either individually for each arrangement or in aggregate for each class of arrangement the following in each period that such an arrangement exists: (a) a description of the arrangement including:	SIC 27		
	(i) the underlying asset and any restriction on its use;	SIC 27 - 10(a)		
	(ii) the life and other significant terms of the arrangement;	SIC 27 - 10(a)		

		Sources	Y-NM-NA	Comments
	(iii) the transactions that are linked together; and	SIC 27 - 10(a)		
	(b) the accounting treatment applied to any fee received, the amount recognised as income in the period and the line item of the income statement in which it is included	SIC 27 - 10(b)		
	Next question is 157			
157.	Members' shares in Co-Operative entities and similar instruments When a change in the redemption prohibition leads to a transfer between financial liabilities and equity, disclose separately the amount, timing and reason for the transfer.	IFRIC 2 - 13		
158.	Investment property and lessees Ensure that lessees' disclosures for finance leases required by IAS 17 'Leases' are made where investment property is held under a finance or operating lease	IAS 40 - 74		
	Provisions, Contingent liabilities & contingent assets			
159.	Provisions For each class of provision disclose: (comparative information is not required)			
	(a) the carrying amount at the beginning and end of the period;	IAS 37 - 84(a)		
	(b) additional provisions made during the period, including increases to existing provisions;	IAS 37 - 84(b)		
	(c) amounts used (i.e. incurred and charged against the provision) during the period;	IAS 37 - 84(c)		
	(d) unused amounts reversed during the period;	IAS 37 - 84(d)		
	(e) the increase during the period in the discounted amount arising from the passage of time and the effect of any change in the discount rate.	IAS 37 - 84(e)		
160.	Details of provisions Disclose the following for each class of provision:			
	(a) a brief description of the nature of the obligation and the expected timing of any resulting outflows of economic benefits;	IAS 37 - 85(a)		
	(b) an indication of the uncertainties about the amount or timing of those outflows. Where necessary to provide adequate information, an entity should disclose the major assumptions made concerning future events;	IAS 37 - 85(b)		
	(c) the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.	IAS 37 - 85(c)		

		Sources	Y-NM-NA	Comments
161.	Contingent liabilities Unless the possibility of any outflow in settlement is remote, disclose for each class of contingent liability at the balance sheet date a brief description of the nature of the contingent liability and, where practicable:			
	(a) an estimate of its financial effect;	IAS 37 - 86(a)		
	(b) an indication of the uncertainties relating to the amount or timing of any inflow;	IAS 37 - 86(b)		
	(c) the possibility of any reimbursement.	IAS 37 - 86(c)		
162.	Contingent liabilities in relation to joint ventures Disclose (in accordance with IAS 37 Provisions, contingent assets and contingent liabilities) unless the probability of loss is remote, contingent liabilities incurred relating to the entity's 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.	IFRS 12 - (23)(b)		
163.	Contingent assets Where an inflow of economic benefits is probable, disclose:	IAS 37 - 89		
	(a) a brief description of the nature of the contingent asset at the balance sheet date;	IAS 37 - 89		
	(b) where practicable, an estimate of their financial effect.	IAS 37 - 89		
164.	Government grants Disclose details of unfulfilled conditions and other contingencies attaching to government assistance that has been recognised.	IAS 20 - 39(c)		
165.	Contingent assets and liabilities Where information on contingent assets and contingent liabilities is not disclosed because it is impracticable to do so, that fact should be stated.	IAS 37 - 91		
166.	Provisions, contingent assets and contingent liabilities Where disclosure of information about provisions, contingent assets or liabilities would seriously prejudice the position of the entity in a dispute with other parties, it need not make the disclosures required by paragraphs 84-89 of IAS 37 (Provisions, contingent liabilities and contingent assets), but should disclose the general nature of the dispute, together with the fact that, and reason why, the information has not been disclosed.	IAS 37 - 92		

		Sources	Y-NM-NA	Comments
	Deferred tax			
167.	Deferred tax - Details of temporary differences Disclose separately:			
	(a) the amount (and expiry date if any) of deductible temporary differences, unused tax losses, and unused tax credits for which no deferred tax asset is recognised in the balance sheet;	IAS 12 - 81(e)		
	(b) the aggregate amount of temporary differences associated with investments in subsidiaries, branches and associates and interests in joint ventures, for which deferred tax liabilities have not been recognised;	IAS 12 - 81(f)		
	(c) in respect of each type of temporary difference and unused tax losses/credits: (i) the amount of the deferred tax assets and liabilities recognised in the balance sheet;	IAS 12 - 81(g)		
	(ii) the amount of deferred tax recognised in the income statement if not apparent from changes in the amounts recognised in the balance sheet.	IAS 12 - 81(g)		
168.	Deferred tax asset Disclose the amount of a deferred tax asset and the nature of the evidence supporting its recognition, when:(a) 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(b) the entity has suffered a loss in either the current or preceding period in the tax jurisdiction to which the deferred tax assets relates.	IAS 12 - 82(a) - (b)		
169.	Share Capital and Reserves Disclose the following, either in the statement of financial position or the statement of changes in equity, or in the notes for each class of share capital:			
	(i) the number of shares authorised;	IAS 1 (2007) - 79(a)(i)		
	(ii) the number of shares issued and fully paid, and issued but not fully paid;	IAS 1 (2007) - 79(a)(ii)		
	(iii) par value per share, or that the shares have no par value;	IAS 1 (2007) - 79(a)(iii)		
	(iv) a reconciliation of the number of shares outstanding at the beginning and at the end of the period;	IAS 1 (2007) - 79(a)(iv)		
	(v) the rights, preferences and restrictions attaching to that class including restrictions on the distribution of dividends and the repayment of capital;	IAS 1 (2007) - 79(a)(v)		

		Sources	Y-NM-NA	Comments
	(vi) shares in the entity held by the entity (treasury shares) or by its subsidiaries or associates; and	IAS 1 (2007) - 79(a)(vi) IAS 32 - 34		
	(vii) shares reserved for issue under options and contracts for the sale of shares, including terms and amounts.	IAS 1 (2007) - 79(a)(vii)		
	Entities without share capital Disclose information equivalent to that required by entities with share capital, showing movements in the period in each category of equity interest and the rights, preferences and restrictions attaching to each category of equity interest. Entities with share capital are required to disclose the following for each class of share capital: (i) the number of shares authorised ; (ii) number of shares issued and fully paid, and issued but not fully paid; (iii) par value per share, or that the shares have no par value; (iv) a reconciliation of the number of shares outstanding at the beginning and at the end of the year; (v) the rights, preferences and restrictions attaching to that class including restrictions on the distribution of dividends and the repayments of capital; (vi) shares in the entity held by the entity itself or by subsidiaries or associates of the entity; (vii) shares reserved for issuance under options and sales contracts, including the terms and amounts;	IAS 1 (2007) - 80		
170.	Transaction costs Disclose the amount of transaction costs accounted for as a deduction from equity separately.	IAS 32 - 39		
171.	Own shares acquired from related parties Provide disclosures in accordance with IAS 24 'Related party transactions' if the entity reacquires its own equity instruments from related parties.	IAS 32 - 34		
172.	Revaluation surplus When items of property, plant and equipment are stated at revalued amounts, disclose the revaluation surplus, indicating the change for the period and any restrictions on the distribution of the balance to shareholders	IAS 16 - 77(f)		
173.	Purpose of each reserve in equity Disclose a description of the nature and purpose of each reserve within equity.	IAS 1 (2007) - 79(b)		
174.	Proposed dividends Disclose in the notes:			
	(a) the amount of dividends proposed or declared before the financial statements were authorised for issue but not recognised as a distribution to equity holders during the period, and the related amount per share	IAS 1 (2007) - 137(a)		
	(b) the amount of any cumulative preference dividends not recognised.	IAS 1 (2007) - 137(b)		

		Sources	Y-NM-NA	Comments
175.	Exchange differences recognised directly in equity Disclose net exchange differences recognised in other comprehensive income (classified) in a separate component of equity, and a reconciliation of the amount of such exchange differences at the beginning and end of the period.	IAS 21 - 52(b)		
176.	Exchange differences recognised directly in equity Disclose net exchange differences recognised in other comprehensive income accumulated in a separate component of equity, and a reconciliation of the amount of such exchange differences at the beginning and end of the period.	IAS 21 - (52)(b)		
177.	Reclassification of puttable instruments between financial liabilities and equity If an entity has reclassified a puttable financial instrument classified as an equity instrument, between financial liabilities and equity, disclose the amount reclassified into and out of each category (financial liabilities or equity), and the timing and reason for that reclassification.	IAS 1 (2007) - 80A		
178.	Reclassification of puttable instruments between financial liabilities and equity If an entity has reclassified 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, disclose the amount reclassified into and out of each category (financial liabilities or equity), and the timing and reason for that reclassification.	IAS 1 (2007) - 80A		
179.	Puttable financial instruments classified as equity instruments For puttable financial instruments classified as equity instruments, an entity shall disclose (to the extent not disclosed elsewhere):			
	(a) summary quantitative data about the amount classified as equity;	IAS 1 (2007) - 136A(a)		
	(b) its objectives, policies and processes for managing its obligation to repurchase or redeem the instruments when required to do so by the instrument holders, including any changes from the previous period;	IAS 1 (2007) - 136A(b)		
	(c) the expected cash outflow on redemption or repurchase of that class of financial instruments; and	IAS 1 (2007) - 136A(c)		
	(d) information about how the expected cash outflow on redemption or repurchase was determined.	IAS 1 (2007) - 136A(d)		
180.	Defined Benefit Plans - disaggregation of information disclosed Are disclosures disaggregated to distinguish plans or groups of plans with materially different risks ?	IAS 19 (2011) - (138)		

		Sources	Y-NM-NA	Comments
181.	Information about defined benefit plans Disclose:			
	(a) Information about defined benefit plans including:(i) the characteristics of the entity's defined benefit plans.	IAS 19 (2011) - (139)(a)		
	(ii) the nature of the benefits provided by the plan .	IAS 19 (2011) - (139)(a)(i)		
	(iii) a description of the regulatory framework in which the plan operates .	IAS 19 (2011) - (139)(a)(ii)		
	(iv) a description of any other entity's responsibilities for the governance of the plan .	IAS 19 (2011) - (139)(a)(iii)		
	(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 .	IAS 19 (2011) - (139)(b)		
	(c) a description of any plan amendments, curtailments and settlements.	IAS 19 (2011) - (139)(c)		
182.	Characteristics of and risks attached to defined benefit plans Disclose information that explains the characteristics of its defined benefit plans and risks associated with defined benefit plans .	IAS 19 (2011) - (135)(a) IAS 19 (2011) - (136)		
183.	Explanations of amounts in financial statements relating do defined benefit plans Disclose information that identifies and explains the amounts in its financial statements arising from its defined benefit plans .	IAS 19 (2011) - (135)(b) IAS 19 (2011) - (136)		
184.	Defined Benefit Plans - Explanation of amounts in the financial statements Provide a reconciliation from the opening balance to the closing balance for the net defined benefit liability (asset).	IAS 19 (2011) - (140)(a)		
185.	Defined Benefit Plans - Reconciliation of plan assets In respect of the reconciliation described in question 4.14.5A.1 show a separate reconciliation from the opening balance to the closing balance for plan assets.	IAS 19 (2011) - (140)(a)(i)		
186.	Defined Benefit Plans - Reconciliation of defined benefit obligation In respect of the reconciliation described in question 4.14.5A.1 show a separate reconciliation from the opening balance to the closing balance for the present value of the defined benefit obligation.	IAS 19 (2011) - (140)(a)(ii)		
187.	Defined Benefit Plans - Reconciliation of reimbursement rights In respect of the reconciliation described in question 4.14.5A.1 show a separate reconciliation from the opening balance to the closing balance for the effect of the asset ceiling.	IAS 19 (2011) - (140)(a)(iii)		

		Sources	Y-NM-NA	Comments
188.	Defined Benefit Plans - Reconciliation of reimbursement rights Provide a reconciliation from the opening balance to the closing balance for any reimbursement rights.	IAS 19 (2011) - (140)(b)		
189.	Defined Benefit Plans - Reimbursement rights Describe the relationship between any reimbursement right and the related obligation.	IAS 19 (2011) - (140)(b)		
190.	Defined Benefit Plans -Additional reconciliations Each reconciliation listed in questions 4.14.5A.1, 4.14.5A.2, 4.14.5A.3, 4.14.5A.4, 4.14.5A.5, and 4.14.5A.6 (as applicable) show each of the following (if applicable):			
	(a) current service cost.	IAS 19 (2011) - (141)(a)		
	(b) interest income or expense.	IAS 19 (2011) - (141)(b)		
	(c) remeasurements of the net defined benefit liability (asset), showing separately:(i) the return on plan assets, excluding amounts included in interest in (b).	IAS 19 (2011) - (141)(c)(i)		
	(ii) actuarial gains and losses arising from changes in demographic assumptions .	IAS 19 (2011) - (141)(c)(ii)		
	(iii) actuarial gains and losses arising from changes in financial assumptions .	IAS 19 (2011) - (141)(c)(iii)		
	(iv) changes in the effect of limiting a net defined benefit asset to the asset ceiling, excluding amounts included in interest income and interest expense.	IAS 19 (2011) - (141)(c)(iv)		
	(v) An entity shall also disclose how it determined the maximum economic benefit available, ie whether those benefits would be in the form of refunds, reductions in future contributions or a combination of both.	IAS 19 (2011) - (141)(c)(iv)		
	(d) past service cost and gains and losses arising from settlements. Note: Past service cost and gains and losses arising from settlements need not be distinguished if they occur together .	IAS 19 (2011) - (141)(d)		
	(e) the effect of changes in foreign exchange rates.	IAS 19 (2011) - (141)(e)		
	(f) contributions to the plan, showing separately those by the employer and by plan participants.	IAS 19 (2011) - (141)(f)		
	(g) payments from the plan, showing separately the amount paid in respect of any settlements.	IAS 19 (2011) - (141)(g)		
	(h) the effects of business combinations and disposals.	IAS 19 (2011) - (141)(h)		

		Sources	Y-NM-NA	Comments
191.	Fair value of plan assets 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 and those that do not .	IAS 19 (2011) - (142)		
192.	Fair value of plan assets - own equity instruments Disclose:			
	(a) the fair value of the entity's own transferable financial instruments held as plan assets	IAS 19 (2011) - (143)		
	(b) the fair value of plan assets that are property occupied by, or other assets used by, the entity.	IAS 19 (2011) - (143)		
193.	Significant actuarial assumptions - defined benefit obligation Disclose the significant actuarial assumptions used to determine the present value of the defined benefit obligation . Note 1: Such disclosure shall be in absolute terms (eg as an absolute percentage, and not just as a margin between different percentages and other variables).	IAS 19 (2011) - (144)		
194.	Significant actuarial assumptions - grouping of plans When an entity provides disclosures in total for a grouping of plans, it shall provide such disclosures in the form of weighted averages or relatively narrow ranges.	IAS 19 (2011) - (144)		
195.	Defined benefit plans - amount, timing and uncertainty of future cash flows Disclose information that describes how its defined benefit plans may affect the amount, timing and uncertainty of the entity's future cash flows.	IAS 19 (2011) - (135)(c) IAS 19 (2011) - (136)		
196.	Defined Benefit Plans - amount, timing and uncertainty of future cash flows Disclose:			
	(a) a sensitivity analysis for each significant actuarial assumption (as disclosed per question 4.15.7A and 4.15.7A.1 where applicable) 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.	IAS 19 (2011) - (145)(a)		
	(b) the methods and assumptions used in preparing the sensitivity analyses required by (a) and the limitations of those methods.	IAS 19 (2011) - (145)(b)		
	(c) changes from the previous period in the methods and assumptions used in preparing the sensitivity analyses, and the reasons for such changes.	IAS 19 (2011) - (145)(c)		

		Sources	Y-NM-NA	Comments
197.	Defined Benefit Plans - asset and liability matching strategies An entity shall 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.	IAS 19 (2011) - (146)		
198.	Defined Benefit Plans - effect of plan on entity's future cash flows To provide an indication of the effect of the defined benefit plan on the entity's future cash flows, an entity shall disclose:			
	(a) a description of any funding arrangements and funding policy that affect future contributions.	IAS 19 (2011) - (147)(a)		
	(b) the expected contributions to the plan for the next annual reporting period.	IAS 19 (2011) - (147)(b)		
	(c) information about the maturity profile of the defined benefit obligation. Note: This will include the weighted average duration of the defined benefit obligation and may include other information about the distribution of the timing of benefit payments, such as a maturity analysis of the benefit payments.	IAS 19 (2011) - (147)(a)		
199.	Multi-employer defined benefit plans Where an entity participates in a multi-employer defined benefit plan, it shall disclose:			
	(a) a description of the funding arrangements, including the method used to determine the entity's rate of contributions and any minimum funding requirements.	IAS 19 (2011) - (148)(a)		
	(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.	IAS 19 (2011) - (148)(b)		
	(c) a description of any agreed allocation of a deficit or surplus on:(i) wind-up of the plan; or	IAS 19 (2011) - (148)(c)(i)		
	(ii) the entity's withdrawal from the plan.	IAS 19 (2011) - (148)(c)(ii)		
	(d) Where the entity accounts for that plan as if it were a defined contribution plan additionally disclose the following.(i) the fact that the plan is a defined benefit plan.	IAS 19 (2011) - (148)(d)(i)		
	(ii) the reason why sufficient information is not available to enable the entity to account for the plan as a defined benefit plan.	IAS 19 (2011) - (148)(d)(ii)		
	(iii) the expected contributions to the plan for the next annual reporting period.	IAS 19 (2011) - (148)(d)(iii)		

		Sources	Y-NM-NA	Comments
	(iv) 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.	IAS 19 (2011) - (148)(d)(iv)		
	(v) an indication of the level of participation of the entity in the plan compared with other participating entities .	IAS 19 (2011) - (148)(d)(v)		
200.	Defined benefit plan that shares risk between entities under common control Where an entity participates in a defined benefit plan that shares risks between entities under common control, it shall disclose:			
	(a) the contractual agreement or stated policy for charging the net defined benefit cost.	IAS 19 (2011) - (149)(a)		
	(aa) the fact that there is no such policy for charging the net defined benefit cost.	IAS 19 (2011) - (149)(a)		
	(b) the policy for determining the contribution to be paid by the entity.	IAS 19 (2011) - (149)(b)		
	(c) if the entity accounts for an allocation of the net defined benefit cost information about the plan as a whole. Disclose: Note This information can be disclosed by cross-reference to disclosures in another group entity's financial statements if:(a) that group entity's financial statements separately identify and disclose the information required about the plan; and(b) that group entity's financial statements are available to users of the financial statements on the same terms as the financial statements of the entity and at the same time as, or earlier than, the financial statements of the entity.			
	(A) Information in a disaggregated to distinguish plans or groups of plans with materially different risks .	IAS 19 (2011) - (149)(c) IAS 19 (2011) - (138)		
	(B) Information that explains the characteristics of its defined benefit plans and risks associated with defined benefit plans .	IAS 19 (2011) - (135)(a) IAS 19 (2011) - (136) IAS 19 (2011) - (149)(c)		
	(C) Information about defined benefit plans including:(i) the characteristics of the entity's defined benefit plans.	IAS 19 (2011) - (139)(a) IAS 19 (2011) - (149)(c)		

	Sources	Y-NM-NA	Comments
(ii) the nature of the benefits provided by the plan .	IAS 19 (2011) - (a)(i) IAS 19 (2011) - (149)(c)		
(iii) a description of the regulatory framework in which the plan operates .	IAS 19 (2011) - (149)(c) IAS 19 (2011) - (139)(a)(ii)		
(iv) a description of any other entity's responsibilities for the governance of the plan .	IAS 19 (2011) - (149)(c) IAS 19 (2011) - (139)(a)(iii)		
(D) 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 .	IAS 19 (2011) - (149)(c) IAS 19 (2011) - (139)(b)		
(E) a description of any plan amendments, curtailments and settlements.	IAS 19 (2011) - (149)(c) IAS 19 (2011) - (139)(c)		
(F) Information that identifies and explains the amounts in its financial statements arising from its defined benefit plans .	IAS 19 (2011) - (136) IAS 19 (2011) - (149)(c) IAS 19 (2011) - (135)(b)		
(G) Provide a reconciliation from the opening balance to the closing balance for the net defined benefit liability (asset).	IAS 19 (2011) - (140)(a) IAS 19 (2011) - (149)(c)		
(H) In respect of the reconciliation described in question 4.14.5A.1 show a separate reconciliation from the opening balance to the closing balance for plan assets.	IAS 19 (2011) - (149)(c) IAS 19 (2011) - (140)(a)(i)		
(I) In respect of the reconciliation described in question 4.14.5A.1 show a separate reconciliation from the opening balance to the closing balance for the present value of the defined benefit obligation.	IAS 19 (2011) - (149)(c) IAS 19 (2011) - (140)(a)(ii)		
(J) In respect of the reconciliation described in question 4.14.5A.1 show a separate reconciliation from the opening balance to the closing balance for the effect of the asset ceiling.	IAS 19 (2011) - (140)(a)(iii) IAS 19 (2011) - (149)(c)		
(K) Provide a reconciliation from the opening balance to the closing balance for any reimbursement rights.	IAS 19 (2011) - (149)(c) IAS 19 (2011) - (140)(b)		

	Sources	Y-NM-NA	Comments
(L) Describe the relationship between any reimbursement right and the related obligation.	IAS 19 (2011) - (140)(b) IAS 19 (2011) - (149)(c)		
(M) Each reconciliation listed in G to L (as applicable) show each of the following (if applicable):(a) current service cost.	IAS 19 (2011) - (141)(a) IAS 19 (2011) - (149)(c)		
(b) interest income or expense.	IAS 19 (2011) - (141)(b) IAS 19 (2011) - (149)(c)		
(c) remeasurements of the net defined benefit liability (asset), showing separately:(i) the return on plan assets, excluding amounts included in interest in (b).	IAS 19 (2011) - (149)(c) IAS 19 (2011) - (141)(c)(i)		
(ii) actuarial gains and losses arising from changes in demographic assumptions .	IAS 19 (2011) - (141)(c)(ii) IAS 19 (2011) - (149)(c)		
(iii) actuarial gains and losses arising from changes in financial assumptions .	IAS 19 (2011) - (149)(c) IAS 19 (2011) - (141)(c)(iii)		
(iv) changes in the effect of limiting a net defined benefit asset to the asset ceiling, excluding amounts included in interest income and interest expense.	IAS 19 (2011) - (141)(c)(iv) IAS 19 (2011) - (149)(c)		
(v) An entity shall also disclose how it determined the maximum economic benefit available, ie whether those benefits would be in the form of refunds, reductions in future contributions or a combination of both.	IAS 19 (2011) - (141)(c)(iv) IAS 19 (2011) - (149)(c)		
(d) past service cost and gains and losses arising from settlements. Note Past service cost and gains and losses arising from settlements need not be distinguished if they occur together.	IAS 19 (2011) - (149)(c) IAS 19 (2011) - (141)(d)		
(e) the effect of changes in foreign exchange rates.	IAS 19 (2011) - (141)(e) IAS 19 (2011) - (149)(c)		

	Sources	Y-NM-NA	Comments
(f) contributions to the plan, showing separately those by the employer and by plan participants.	IAS 19 (2011) - (141)(f) IAS 19 (2011) - (149)(c)		
(g) payments from the plan, showing separately the amount paid in respect of any settlements.	IAS 19 (2011) - (149)(c) IAS 19 (2011) - (141)(g)		
(h) the effects of business combinations and disposals.	IAS 19 (2011) - (141)(h) IAS 19 (2011) - (149)(c)		
(N) 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 and those that do not .	IAS 19 (2011) - (149)(c) IAS 19 (2011) - (142)		
(O) the fair value of the entity's own transferable financial instruments held as plan assets.	IAS 19 (2011) - (149)(c) IAS 19 (2011) - (143)		
(P) the fair value of plan assets that are property occupied by, or other assets used by, the entity.	IAS 19 (2011) - (143) IAS 19 (2011) - (149)(c)		
(Q) The significant actuarial assumptions used to determine the present value of the defined benefit obligation . Note 1: Such disclosure shall be in absolute terms (eg as an absolute percentage, and not just as a margin between different percentages and other variables).	IAS 19 (2011) - (149)(c) IAS 19 (2011) - (144)		
(R) When an entity provides disclosures in total for a grouping of plans, it shall provide such disclosures in the form of weighted averages or relatively narrow ranges.	IAS 19 (2011) - (149)(c) IAS 19 (2011) - (144)		
(S) Information that describes how its defined benefit plans may affect the amount, timing and uncertainty of the entity's future cash flows.	IAS 19 (2011) - (135)(c) IAS 19 (2011) - (136) IAS 19 (2011) - (149)(c)		
(T) a sensitivity analysis for each significant actuarial assumption (as disclosed per question 4.15.7A and 4.15.7A.1 where applicable) 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.	IAS 19 (2011) - (149)(c) IAS 19 (2011) - (145)(a)		

	Sources	Y-NM-NA	Comments
(U) the methods and assumptions used in preparing the sensitivity analyses required by (a) and the limitations of those methods.	IAS 19 (2011) - (145)(b) IAS 19 (2011) - (149)(c)		
(V) changes from the previous period in the methods and assumptions used in preparing the sensitivity analyses, and the reasons for such changes.	IAS 19 (2011) - (145)(c) IAS 19 (2011) - (149)(c)		
(W) 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.	IAS 19 (2011) - (149)(c) IAS 19 (2011) - (146)		
(X) Information in order to provide an indication of the effect of the defined benefit plan on the entity's future cash flows, including:(a) a description of any funding arrangements and funding policy that affect future contributions.	IAS 19 (2011) - (149)(c) IAS 19 (2011) - (147)(a)		
(b) the expected contributions to the plan for the next annual reporting period.	IAS 19 (2011) - (149)(c) IAS 19 (2011) - (147)(b)		
(c) information about the maturity profile of the defined benefit obligation. Note: This will include the weighted average duration of the defined benefit obligation and may include other information about the distribution of the timing of benefit payments, such as a maturity analysis of the benefit payments.	IAS 19 (2011) - (149)(c) IAS 19 (2011) - (147)(c)		
(d) if the entity accounts for the contribution payable for the period disclose information about the plan as a whole. Disclose: Note This information can be disclosed by cross-reference to disclosures in another group entity's financial statements if:(i) that group entity's financial statements separately identify and disclose the information required about the plan; and(ii) 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.(A) information that explains the characteristics of its defined benefit plans and risks associated with defined benefit plans .	IAS 19 (2011) - (136) IAS 19 (2011) - (149)(d) IAS 19 (2011) - (135)(a)		
(B) Information about defined benefit plans including:(i) the characteristics of the entity's defined benefit plans.	IAS 19 (2011) - (149)(d) IAS 19 (2011) - (139)(a)		

	Sources	Y-NM-NA	Comments
(ii) the nature of the benefits provided by the plan .	IAS 19 (2011) - (149)(d) IAS 19 (2011) - (a)(i)		
(iii) a description of the regulatory framework in which the plan operates .	IAS 19 (2011) - (139)(a)(ii) IAS 19 (2011) - (149)(d)		
(iv) 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.	IAS 19 (2011) - (149)(d) IAS 19 (2011) - (139)(a)(iii)		
(C) 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.	IAS 19 (2011) - (149)(d) IAS 19 (2011) - (139)(b)		
(D) a description of any plan amendments, curtailments and settlements.	IAS 19 (2011) - (149)(d) IAS 19 (2011) - (139)(c)		
(E) information that identifies and explains the amounts in its financial statements arising from its defined benefit plans .	IAS 19 (2011) - (136) IAS 19 (2011) - (135)(b) IAS 19 (2011) - (149)(d)		
(F) 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 and those that do not.	IAS 19 (2011) - (142) IAS 19 (2011) - (149)(d)		
(H) the fair value of the entity's own transferable financial instruments held as plan assets	IAS 19 (2011) - (149)(d) IAS 19 (2011) - (143)		
(I) the fair value of plan assets that are property occupied by, or other assets used by, the entity.	IAS 19 (2011) - (149)(d) IAS 19 (2011) - (143)		
(J) The significant actuarial assumptions used to determine the present value of the defined benefit obligation. Note 1: Such disclosure shall be in absolute terms (eg as an absolute percentage, and not just as a margin between different percentages and other variables).	IAS 19 (2011) - (149)(d) IAS 19 (2011) - (144)		
(K) When an entity provides disclosures in total for a grouping of plans, it shall provide such disclosures in the form of weighted averages or relatively narrow ranges.	IAS 19 (2011) - (144) IAS 19 (2011) - (149)(d)		

		Sources	Y-NM-NA	Comments
	(L) Information that describes how its defined benefit plans may affect the amount, timing and uncertainty of the entity's future cash f lows.	IAS 19 (2011) - (135)(c) IAS 19 (2011) - (149)(d) IAS 19 (2011) - (136)		
	(M) In order to provide an indication of the effect of the defined benefit plan on the entity's future cash flows, the following:(a) a description of any funding arrangements and funding policy that affect future contributions.	IAS 19 (2011) - (149)(d) IAS 19 (2011) - (147)(a)		
	(b) the expected contributions to the plan for the next annual reporting period.	IAS 19 (2011) - (147)(b) IAS 19 (2011) - (149)(d)		
201.	Post employment Benefit plans - related party disclosure Where required by IAS 24 an entity discloses information about:			
	(a) related party transactions with post-employment benefit plans; and	IAS 19 (2011) - (151)		
	(b) post-employment benefits for key management personnel.	IAS 19 (2011) - (151)		
202.	Post employment Benefit plans - contingent liabilities Where required by IAS 37 an entity discloses information about contingent liabilities arising from post-employment benefit obligations.	IAS 19 (2011) - (152)		
203.	Defined Benefit Obligations - Additional Disclosures If the disclosures provided in accordance with the requirements of IAS 19 (June 2011) and other IFRSs are insufficient to meet the disclosure objectives , disclose additional information necessary to meet those objectives.	IAS 19 (2011) - (137)		
	Financial Instruments			
	NOTE: The IFRS 7 disclosures in this section apply if the entity continues to apply IAS 39. If IFRS 9 has been adopted early please refer to Section C for the IFRS 7 requirements as amended by IFRS 9.			
	The next question is 205			
205.	Classes of financial instrument and level of disclosure When IFRS 7 requires disclosures by class of financial instrument, an entity shall provide sufficient information to permit reconciliation to the line items presented in the balance sheet.	IFRS 7 - 6		
206.	Associates and/or jointly controlled entities accounted for at FVTPL An entity that accounts for its investments in associates and/or jointly controlled entities at fair value through profit or loss or as held for trading shall apply the requirements of IFRS 7 in respect of required disclosures.	IFRS 7 - 3(a)		

		Sources	Y-NM-NA	Comments
207.	Categories of financial assets and financial liabilities The carrying amounts of each of the following categories shall be disclosed either on the face of the balance sheet or in the notes:			
	(a) financial assets at fair value through profit or loss, showing separately (i) those designated as such upon initial recognition and (ii) those classified as held for trading;	IFRS 7 - 8(a)		
	(b) held-to-maturity investments;	IFRS 7 - 8(b)		
	(c) loans and receivables;	IFRS 7 - 8(c)		
	(d) available-for-sale financial assets;	IFRS 7 - 8(d)		
	(e) financial liabilities at fair value through profit or loss, showing separately (i) those designated as such upon initial recognition and (ii) those classified as held for trading; and	IFRS 7 - 8(e)		
	(f) financial liabilities measured at amortised cost.	IFRS 7 - 8(f)		
208.	Categories of Financial Liability (IAS 39) The carrying amounts of each of the following categories of financial liability shall be disclosed either on the face of the balance sheet or in the notes:			
	(a) financial liabilities at fair value through profit or loss, showing separately (i) those designated as such upon initial recognition and (ii) those classified as held for trading; and	IFRS 7 - (8)(e)		
	(b) financial liabilities measured at amortised cost.	IFRS 7 - (8)(e)		
209.	Financial assets at fair value through profit or loss If the entity has designated a loan or receivable (or group of loans or receivables) as at fair value through profit or loss, disclose:			
	(a) the maximum exposure to credit risk of the loan or receivable (or group of loans or receivables) at the reporting date;	IFRS 7 - 9(a)		
	(b) the amount by which any related credit derivatives or similar instruments mitigate that maximum exposure to credit risk;	IFRS 7 - 9(b)		
	(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;	IFRS 7 - 9(c)		
	(d) the methods used to arrive at the above amounts;	IFRS 7 - 11		

		Sources	Y-NM-NA	Comments
	(e) if the entity believes that the disclosure given to comply with the above does not faithfully represent the change in the fair value of the financial asset attributable to changes in its credit risk, disclose the reasons for reaching this conclusion and the factors it believes are relevant and;	IFRS 7 - 11		
	(f) 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.	IFRS 7 - 9(d)		
210.	Financial liabilities at fair value through profit or loss If the entity has designated a financial liability as at fair value through profit or loss disclose:			
	(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;	IFRS 7 - 10(a)		
	(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;	IFRS 7 - 10(b)		
	(c) the methods used to arrive at the above amounts; and	IFRS 7 - 11		
	(d) if the entity believes that the disclosure given to comply with the above does not faithfully represent the change in the fair value of the financial liability attributable to changes in its credit risk, disclose the reasons for reaching this conclusion and the factors is believes are relevant.	IFRS 7 - 11		
211.	Reclassification of financial assets in respect of their measurement If the entity has reclassified a financial asset as one measured at cost or amortised cost, rather than at fair value; or at fair value, rather than at cost or amortised cost, disclose:	IFRS 7 - 12		
	(a) the amount reclassified into and out of each category; and	IFRS 7 - 12		
	(b) the reason for that reclassification.	IFRS 7 - 12		
212.	Reclassification of financial assets in respect of their measurement If the entity has reclassified a financial asset (in accordance with paragraphs 51-54 of IAS 39 (as amended in October 2008) as one measured at cost or amortised cost, rather than at fair value; or at fair value, rather than at cost or amortised cost, disclose:			
	(a) the amount reclassified into and out of each category; and	IFRS 7 - 12		
	(b) the reason for that reclassification.	IFRS 7 - 12		

		Sources	Y-NM-NA	Comments
213.	Reclassification If the entity has reclassified a financial asset (In accordance with Paragraphs 51 - 54 of IAS 39 as one measured at cost or amortised cost, rather than at fair value; or at fair value, rather than at cost or amortised cost, disclose:			
	(a) the amount reclassified into and out of each category;	IFRS 7 - 12A		
	(b) for each reporting date until derecognition, the carrying amount and fair values of all financial assets that have been reclassified in the current and previous periods;	IFRS 7 - 12A		
	(c) if a financial asset was reclassified in accordance with paragraph 50B of IAS 39 (October 2008 amendment), the rare situation, and the facts and circumstances indicating that the situation was rare;	IFRS 7 - 12A		
	(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;	IFRS 7 - 12A		
	(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 would have been 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; and	IFRS 7 - 12A		
	(f) the effective interest rate and estimated amounts of cash flows the entity expects to recover, at the date of the reclassification of the financial assets.	IFRS 7 - 12A		
214.	Transfer of financial assets that do not qualify for derecognition Where the entity has transferred financial assets in such a way that part or all of the financial assets do not qualify for derecognition then for each class of financial asset disclose:			
	(a) the nature of the assets;	IFRS 7 - 13(a)		
	(b) the nature of the risks and rewards of ownership to which the entity remains exposed;	IFRS 7 - 13(b)		
	(c) when the entity continues to recognise all of the assets, the carrying amounts of the assets and of the associated liabilities; and	IFRS 7 - 13(c)		
	(d) when the entity continues to recognise the assets to the extent of its continuing involvement, the total carrying amount of the original assets, the amount of the assets that the entity continues to recognise, and the carrying amount of the associated liabilities.	IFRS 7 - 13(d)		

		Sources	Y-NM-NA	Comments
215.	Presentation of Transferred Financial Asset Disclosures The entity shall present the disclosures required in respect of transfers of financial assets required by IFRS 7 in a single note in its financial statements. Note: An entity need not provide the disclosures required by Disclosures - Transfers of Financial Assets (Amendments to IFRS 7) for any period presented that begins before 1 July 2011.	IFRS 7 - 42A		
216.	Transfer of Financial Assets (Assets not derecognised) In respect of transfers of financial assets disclose information to enable users to understand the relationship between transferred financial assets that are not derecognised in their entirety and the associated liabilities. Note: An entity need not provide the disclosures required by Disclosures - Transfers of Financial Assets (Amendments to IFRS 7) for any period presented that begins before 1 July 2011.	IFRS 7 - 42B(a)		
217.	Transfer of Financial Assets (Assets not derecognised but continuing involvement) An entity shall provide the required disclosures for all transferred financial assets that are not derecognised existing at the reporting date irrespective of the date when the related transfer transaction occurred. Note: An entity need not provide the disclosures required by Disclosures - Transfers of Financial Assets (Amendments to IFRS 7) for any period presented that begins before 1 July 2011.	IFRS 7 - 42A		
218.	Transfer of Financial Assets (Assets not derecognised but continuing involvement) An entity shall provide the required disclosures for any continuing involvement in a transferred financial asset existing at the reporting date irrespective of the date when the related transfer transaction occurred. Note: An entity need not provide the disclosures required by Disclosures - Transfers of Financial Assets (Amendments to IFRS 7) for any period presented that begins before 1 July 2011.	IFRS 7 - 42A		
219.	Transferred financial assets that are not derecognised in their entirety Where the entity has transferred financial assets in such a way that part or all of the financial assets do not qualify for derecognition the entity shall disclose at each reporting date FOR EACH CLASS OF FINANCIAL ASSET that at are not derecognised in their entirety:			
	(a) the nature of the transferred assets;	IFRS 7 - 42D(a)		
	(b) the nature of the risks and rewards of ownership to which the entity is exposed;	IFRS 7 - 42D(b)		

		Sources	Y-NM-NA	Comments
	(c) a description of the nature of the relationship between the transferred assets and the associated liabilities, including restrictions arising from the transfer on the reporting entity's use of the transferred assets.	IFRS 7 - 42D(c)		
	(d) when the counterparty(counterparties) to the associated liabilities has (have) recourse only to the transferred financial assets, as schedule that sets out:(i) the fair value of the transferred assets;	IFRS 7 - 42D(d)		
	(ii) the fair value of the associated liabilities; and	IFRS 7 - 42D(d)		
	(iii) the net position	IFRS 7 - 42D(d)		
	(e) when the entity continues to recognise all of the transferred assets, the carrying amounts of: (i) the transferred assets; and	IFRS 7 - 42D(e)		
	(ii) the transferred liabilities.	IFRS 7 - 42D(e)		
	(f) when the entity continues to recognise the assets to the extent of its continuing involvement (per IAS 39 20(c)(ii) and 30 the carrying amounts of: (i) the assets that the entity continues to recognise; and	IFRS 7 - 42D(f)		
	(ii) the carrying amount of the associated liabilities.	IFRS 7 - 42D(f)		
220.	Transfers of financial assets (not derecognised) - supplementary information In respect of the requirement to disclose information to enable users to understand the relationship between transferred financial assets that are not derecognised in their entirety and the associated liabilities disclose any additional information that is considered necessary to meet this disclosure objective. Note: An entity need not provide the disclosures required by Disclosures - Transfers of Financial Assets (Amendments to IFRS 7) for any period presented that begins before 1 July 2011.	IFRS 7 - 42H		
221.	Entity's continuing involvement in derecognised transferred financial assets In respect of transfers of financial assets disclose information to enable users to evaluate the nature of, and risks associated with, the entity's continuing involvement in derecognised financial assets. Note: An entity need not provide the disclosures required by Disclosures - Transfers of Financial Assets (Amendments to IFRS 7) for any period presented that begins before 1 July 2011.	IFRS 7 - 42B(b)		

		Sources	Y-NM-NA	Comments
222.	Transferred financial assets that are derecognised - aggregation In making the qualitative and quantitative disclosures in respect of continuing involvement in derecognised financial assets an entity shall aggregate its continuing involvement into types that are representative of the entity's exposure to risks.	IFRS 7 - B33		
223.	Transferred financial assets that are derecognised in their entirety (continuing involvement) Where the entity has derecognised transferred financial assets in their entirety (per paragraphs 20(a) and 20(c)(i) of IAS 39 but has continuing involvement in them, the entity shall disclose as a minimum FOR EACH TYPE OF CONTINUING INVOLVEMENT at each reporting date: Note: Per IFRS 7 paragraph 42F an entity may aggregate the information required by this question in respect of 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. Note: An entity need not provide the disclosures required by Disclosures - Transfers of Financial Assets (Amendments to IFRS 7) for any period presented that begins before 1 July 2011.			
	(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;	IFRS 7 - 42E(a)		
	(b) the line items in which the carrying amounts of those assets and liabilities (in question 4.15.35B.1) are recognised;	IFRS 7 - 42E(a)		
	(c) the fair value of the assets and liabilities that represent the entity's continuing involvement in the derecognised financial assets;	IFRS 7 - 42E(b)		
	(d) the amount that best represents the entity's maximum exposure to loss from its continuing involvement in the derecognised financial assets;	IFRS 7 - 42E(c)		
	(e) information on how the maximum exposure to loss (above in question 4.15.35B.1 (d)) is determined;	IFRS 7 - 42E(c)		
	(f) the undiscounted cash outflows that would or may be required to repurchase derecognised financial assets or the amounts payable to the transferee in respect of the transferred assets. Note: where cash outflows are variable then the amount disclosed should be based on the conditions that existed at each reporting date.	IFRS 7 - 42E(d)		

		Sources	Y-NM-NA	Comments
	(g) a maturity analysis of the undiscounted cash outflows that:(i) that would be required to repurchase the derecognised financial assets showing the remaining contractual maturities of the entity's continuing involvement;	IFRS 7 - 42E(e)		
	(ii) that may be required to repurchase the derecognised financial assets, showing the remaining contractual maturities of the entity's continuing involvement;	IFRS 7 - 42E(e)		
	(iii) other amounts payable to the transferee in respect of the transferred financial assets, showing the remaining contractual maturities of the entity's continuing involvement.	IFRS 7 - 42E(e)		
	(h) qualitative information that explains and supports the quantitative disclosures in parts (a) to (g) above.	IFRS 7 - 42E(f)		
224.	Additional disclosures The entity shall disclose for EACH TYPE of continuing involvement: Note: This information is required for each period for which a statement of comprehensive income is presented.			
	Note: An entity need not provide the disclosures required by Disclosures - Transfers of Financial Assets (Amendments to IFRS 7) for any period presented that begins before 1 July 2011.			
	(a) the gain or loss recognised at the date of transfer of the financial assets;	IFRS 7 - 42G(a)		
	(b) if a 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 previous recognised asset as a whole.	IFRS 7 - 42G(a) IFRS 7 - B38		
	(c) In that situation, the entity shall disclose whether the fair value measurements included significant inputs that were not based on observable market data (as described in paragraph 27A of IFRS 7 .	IFRS 7 - 42G(a) IFRS 7 - B38		
	(d) income and expenses recognised in the reporting period from the entity's continuing involvement in the derecognised financial assets	IFRS 7 - 42G(b)		
	(e) income and expense recognised cumulatively from the entity's continuing involvement in the derecognised financial assets.	IFRS 7 - 42G(b)		
	(f) if the total amount of proceeds from the transfer activity (that qualifies for derecognition) in a reporting period is not distributed evenly throughout the reporting period disclose: (i) when the greatest transfer activity took place within that reporting period ;	IFRS 7 - 42G(c)(i)		

		Sources	Y-NM-NA	Comments
	(ii) the amount (e.g. related gains and losses) recognised from transfer activity in that part of the reporting period;	IFRS 7 - 42G(c)(ii)		
	(iii) the total amount of proceeds from transfer activity in that part of the reporting period.	IFRS 7 - 42G(c)(iii)		
225.	Transfers of financial assets In respect of the requirement to disclose information to enable users to evaluate the nature of, and risks associated with, the entity's continuing involvement in derecognised financial assets disclose any additional information that is considered necessary to meet this disclosure objective. Note: An entity need not provide the disclosures required by Disclosures - Transfers of Financial Assets (Amendments to IFRS 7) for any period presented that begins before 1 July 2011.	IFRS 7 - 42H		
226.	Financial assets pledged as collateral for liabilities or contingent liabilities Where financial assets are pledged as collateral for liabilities or contingent liabilities disclose:			
	(a) the carrying amount of financial assets it has pledged as collateral including amounts that have been reclassified in accordance with IAS 39 paragraph 37(a); and	IFRS 7 - 14(a)		
	(b) the terms and conditions relating to its pledge.	IFRS 7 - 14(b)		
227.	Collateral held for financial and non-financial assets When an entity holds collateral (of financial or non-financial assets) and is permitted to sell or repledge the collateral in the absence of default by the owner of the collateral disclose:			
	(a) the fair value of the collateral held;	IFRS 7 - 15(a)		
	(b) the fair value of any such collateral sold or repledged and whether the entity has an obligation to return it; and	IFRS 7 - 15(b)		
	(c) the terms and conditions associated with its use of the collateral.	IFRS 7 - 15(c)		
228.	Allowance for credit losses When financial assets are impaired by credit losses and the entity records the impairment in a separate account rather than directly reducing the carrying amount of the asset, disclose a reconciliation of changes in that account during the period for each class of financial asset.	IFRS 7 - 16		
229.	Allowance for credit losses The carrying amount of financial assets measured at fair value through other comprehensive income is not reduced by a loss allowance and an entity shall not present the loss allowance separately in the statement of financial position as a reduction of the carrying amount of the			

		Sources	Y-NM-NA	Comments
	financial asset. However, an entity shall disclose the loss allowance in the notes to the financial statements.			
230.	Compound financial instruments with multiple embedded derivatives Where a financial instrument contains both a liability and an equity component and the instrument has multiple embedded derivatives whose values are interdependent, disclose the existence of those features.	IFRS 7 - 17		
231.	Defaults and breaches of loans payable For loans payable recognised at the reporting date disclose:			
	(a) details of any defaults during the period of principal, interest, sinking fund, or redemption terms of those loans payable;	IFRS 7 - 18(a)		
	(b) the carrying amount of the loans payable in default at the reporting date; and	IFRS 7 - 18(b)		
	(c) whether the default was remedied, or the terms of the loans payable were renegotiated, before the financial statements were authorised for issue.	IFRS 7 - 18(c)		
232.	Other defaults and breaches of loans payable Where other breaches permitted the lender to demand accelerated repayment (unless these breaches were remedied, or the terms of the loan were renegotiated, on or before the reporting date) disclose:			
	(a) the details of the default;	IFRS 7 - 19		
	(b) the carrying amount of the loans payable in default at the reporting date; and	IFRS 7 - 19		
	(c) whether the default was remedied, or the terms of the loans payable were renegotiated, before the financial statements were authorised for issue.	IFRS 7 - 19		
233.	Items of income, expense, gain or losses Disclose on the face of the financial statements or in the notes:			
	(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, and those on financial assets or financial liabilities that are classified as held for trading;	IFRS 7 - 20(a)(i)		

		Sources	Y-NM-NA	Comments
	(b) net gains or net losses on available-for-sale financial assets, showing separately the amount of gain or loss recognised in other comprehensive income (directly in equity if not applying IAS 1 (2007) presentation terminology) during the period and the amount reclassified (removed) from equity and recognised in profit or loss for the period;	IFRS 7 - 20(a)(ii)		
	(c) net gains or net losses on held-to-maturity investments;	IFRS 7 - 20(a)(iii)		
	(d) net gains or net losses on loans and receivables;	IFRS 7 - 20(a)(iv)		
	(e) net gains or net losses on financial liabilities measured at amortised cost;	IFRS 7 - 20(a)(v)		
	(f) 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 7 - 20(b)		
	(g) 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;	IFRS 7 - 20(c)(i)		
	(h) fee income and expense (other than amounts included in determining the effective interest rate) arising from 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;	IFRS 7 - 20(c)(ii)		
	(i) interest income on impaired financial assets; and	IFRS 7 - 20(d)		
	(j) the amount of any impairment loss for each class of financial asset.	IFRS 7 - 20(e)		
234.	Items of income, expense, gain or losses - IAS 39 Financial Liabilities Disclose the following items of income, expense, gains or losses either in the statement of comprehensive income or in the notes:			
	(a) net gains or net losses on:(i) financial liabilities at fair value through profit or loss for financial liabilities designated as such upon initial recognition.	IFRS 7 - (20)(a)(i)		
	(ii) financial liabilities at fair value through profit or loss for financial liabilities that are classified as held for trading.	IFRS 7 - (20)(a)(i)		
	(iii) financial liabilities measured at amortised cost.	IFRS 7 - (20)(a)(v)		

		Sources	Y-NM-NA	Comments
	(b) total interest income and total interest expense (calculated using the effective interest method) for financial liabilities that are not at fair value through profit or loss.	IFRS 7 - (20)(b)		
	(c) fee income and expense (other than amounts included in determining the effective interest rate) arising from financial liabilities that are not at fair value through profit or loss.	IFRS 7 - (20)(c)(i)		
235.	Financial Assets measured at amortised cost - derecognition Disclose an analysis of the gain or loss recognised in the statement of comprehensive income arising from the derecognition of financial assets measured at amortised cost, showing separately gains and losses arising from derecognition of those financial assets.	IFRS 7 - (20A)		
236.	Financial Assets measured at amortised cost - derecognition Disclose the reasons for derecognising the financial assets as per question 4.15.42D above.	IFRS 7 - (20A)		
237.	Gain or loss on extinguishing financial liabilities with equity instruments Disclose the gain or loss recognised on extinguishing a financial liability (or part of a financial liability) by issuing equity instruments either as a separate line in profit or loss, or in the notes.	IFRIC 19 - 11		
238.	Hedge accounting For each type of hedge (for example fair value hedges, cash flow hedges, and hedges of net investments in foreign operations) separately disclose:			
	(a) a description of each type of hedge;	IFRS 7 - 22(a)		
	(b) a description of the financial instruments designated as hedging instruments and their fair values at the reporting date; and	IFRS 7 - 22(b)		
	(c) the nature of the risks being hedged.	IFRS 7 - 22(c)		
239.	Cash flow hedges For cash flow hedges disclose:			
	(a) the periods when the cash flows are expected to occur and when they are expected to affect profit or loss;	IFRS 7 - 23(a)		
	(b) a description of any forecast transaction for which hedge accounting had previously been used, but which is no longer expected to occur;	IFRS 7 - 23(b)		
	(c) the amount that was recognised in other comprehensive income (in equity if not applying IAS 1 (2007) presentation terminology) during the period;	IFRS 7 - 23(c)		

		Sources	Y-NM-NA	Comments
	(d) the amount that was reclassified (removed) from equity and included in profit or loss for the period, showing the amount included in each line item in the income statement; and	IFRS 7 - 23(d)		
	(e) the amount that was removed from equity during the 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.	IFRS 7 - 23(e)		
240.	Hedging Arrangements Disclose separately:			
	(a) In fair value hedges gains or losses on the hedging instrument;	IFRS 7 - 24(a)		
	(b) In fair value hedges gains or losses on the hedged item attributable to the hedged risk;	IFRS 7 - 24(b)		
	(c) the ineffectiveness recognised in profit or loss that arises from cash flow hedges; and	IFRS 7 - 24(b)		
	(d) the ineffectiveness recognised in profit or loss that arises from hedges of net investments in foreign operations.	IFRS 7 - 24(c)		
	b) Information that allows uses to evaluate how the entity manages each risk (this includes whether the item is hedged in its entirety for all risks or hedges a risk component(s) of the item and why)			
	c) Information that allows uses to evaluate the extent of risk exposures that the entity manages			
	d) A description of the hedging instruments that are used (and how they are used) to hedge risk exposures			
	e) A description of how the entity determines the economic relationship between the hedged item and the hedging instrument for the purpose of assessing hedge effectiveness			
	f) A description of how the entity establishes the hedge ratio and what the sources of hedge ineffectiveness are			
	g) For each separate risk component designated as a hedged item disclose qualitative or quantitative information about 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);			
	h) For each separate risk component designated as a hedged item disclose qualitative or quantitative information about how the risk component relates to the item in its entirety.			

		Sources	Y-NM-NA	Comments
241.	Hedging: The amount, timing and uncertainty of future cash flows For each risk category the entity shall disclose: (For situations in which the hedge relationship is not frequently reset)a) 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. These disclosures shall include: a-i) a profile of the timing of the nominal amount of the hedging instrument; and a-ii) if applicable, the average price or rate (for example strike or forward prices etc) of the hedging instrument. (For situations in which an entity frequently resets hedging relationships because both the hedging instrument and the hedged item frequently change)b-i) information about what the ultimate risk management strategy is in relation to those hedging relationships; b-ii) a description of how it reflects its risk management strategy by using hedge accounting and designating those particular hedging relationships; and b-iii) 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 c) description of the sources of hedge ineffectiveness that are expected to affect the hedging relationship during its term (If other sources of hedge ineffectiveness emerge in a hedging relationship)d) the other sources of hedge ineffectiveness along with an explanation of the resulting hedge ineffectiveness (For cash flow hedges)e) 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			
242.	Fair Value Hedges: Effects on financial position and performance An entity must disclose the following in tabular format separately for each risk category: a) for items designated as hedging instruments: a-i) the carrying amount of the hedging instruments (financial assets separately from financial liabilities); a-ii) the line item in the statement of financial position that includes the hedging instrument;			

		Sources	Y-NM-NA	Comments
	a-iii) the change in fair value of the hedging instrument used as the basis for recognising hedge ineffectiveness for the period;			
	a-iv) the nominal amounts (including quantities such as tonnes or cubic metres) of the hedging instruments.			
	b) the following amounts related to hedged items: b-i) the carrying amount of the hedged item recognised in the statement of financial position (presenting assets separately from liabilities);			
	b-ii) (ii) 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);			
	b-iii) the line item in the statement of financial position that includes the hedged item;			
	b-iv) the change in value of the hedged item used as the basis for recognising hedge ineffectiveness for the period; and			
	b-v) 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			
	c) the amount of: c-i)hedge ineffectiveness—ie 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);			
	c-ii) the line item in the statement of comprehensive income that includes the recognised hedge ineffectiveness			
243.	Cash Flow Hedges and Hedges of a Net Investment: Effects on financial position and performance An entity must disclose separately for both cash flow hedges and hedges of net investment in a foreign operation the following in tabular format separately for each risk category:			
	a) for items designated as hedging instruments: a-i) the carrying amount of the hedging instruments (financial assets separately from financial liabilities);			
	a-ii) the line item in the statement of financial position that includes the hedging instrument;			

		Sources	Y-NM-NA	Comments
	a-iii) the change in fair value of the hedging instrument used as the basis for recognising hedge ineffectiveness for the period;			
	a-iv) the nominal amounts (including quantities such as tonnes or cubic metres) of the hedging instruments.			
	b) the following amounts related to hedged items: b-i) the change in value of the hedged item used as the basis for recognising hedge ineffectiveness for the period (ie for cash flow hedges the change in value used to determine the recognised hedge ineffectiveness);			
	b-ii) the balances in the cash flow hedge reserve and the foreign currency translation reserve for continuing hedges that are accounted for			
	b-iii) 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			
	c) the amount of: c-i) hedging gains or losses of the reporting period that were recognised in other comprehensive income;			
	c-ii) hedge ineffectiveness recognised in profit or loss;			
	c-iii) the line item in the statement of comprehensive income that includes the recognised hedge ineffectiveness;			
	c-iv) 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);			
	c-v) the line item in the statement of comprehensive income that includes the reclassification adjustment			
	(For hedges of net position only)c-vi) the hedging gains or losses recognised in a separate line item in the statement of comprehensive income			
244.	Unrepresentive volumes of hedges For situations in which an entity frequently resets hedging relationships because both the hedging instrument and the hedged item frequently change and the frequency of these resets is unrepresentative of normal volumes during the period (ie the volume at the reporting date does not reflect the volumes during the period) an entity shall disclose that fact and the reason it believes the volumes are unrepresentative.			

		Sources	Y-NM-NA	Comments
245.	Fair value disclosures for classes of assets and liabilities Where disclosure of fair value is required, disclose the fair value of each class of assets and liabilities in a way that permits it to be compared with its carrying amount.	IFRS 7 - 25		
246.	Fair value disclosures – grouping and offset Are financial assets and financial liabilities grouped into classes and offset only to the extent that their carrying amounts are offset in the balance sheet?	IFRS 7 - 26		
247.	Fair value Disclose:			
	(a) the methods and, when a valuation technique is used, the assumptions applied in determining fair values of each class of financial assets or financial liabilities; and	IFRS 7 - 27(a)		
	(b) whether fair values are determined, in whole or in part, directly by reference to published price quotations in an active market or are estimated using a valuation technique.	IFRS 7 - 27(b)		
248.	Fair value disclosures An entity shall disclose for each class of financial instruments:			
	(i) the methods applied in determining fair values of each class of financial assets or financial liabilities	IFRS 7 - 27		
	(ii) when a valuation technique is used the assumptions applied in determining fair values of each class of financial assets or financial liabilities.	IFRS 7 - 27		
249.	Changes in fair value technique If there has been a change in valuation technique, the entity shall disclose:			
	(i) that change; and	IFRS 7 - 27		
	(ii) the reasons for making that change.	IFRS 7 - 27		
250.	Fair values recognised or disclosed are determined in whole or in part using a valuation technique Fair values recognised or disclosed are determined in whole or in part using a valuation technique based on assumptions that are not supported by prices from observable current market transactions in the same instrument (ie without modification or repackaging) and not based on available observable market data.			
	If changing one or more of the assumptions to reasonable possible alternative assumptions would change the fair value significantly, disclose:			
	(a) that fact;	IFRS 7 - 27(c)		
	(b) the effect of those changes; and	IFRS 7 - 27(c)		

		Sources	Y-NM-NA	Comments
	(c) the total amount of the change in fair value estimated using such a valuation technique that was recognised in profit or loss during the period.	IFRS 7 - 27(d)		
251.	Fair value disclosures - hierarchy For fair value measurements recognised in the statement of financial position an entity shall disclose for each class of financial instruments: Note for question 4.15.49A: The entity need not provide the disclosures required by the amendment to IFRS 7 'Improving Disclosures about financial instruments' FOR:(1) any annual or interim period, including any statement of financial position, presented within an annual comparative period ending before 31 December 2009; or(2) any statement of financial position as at the beginning of the earliest comparative period as at a date before 31 December 2009. An entity taking advantage of this exemption is required to disclose that fact.			
	(a) the level in the fair value hierarchy into which the fair value measurements are categorised in their entirety, segregating fair value measurements in accordance with the levels (defined in paragraph 27A of IFRS 7 :	IFRS 7 - 27B(a)		
	(b) any significant transfers between Level 1 and Level 2 of the fair value hierarchy and the reasons for those transfers. (Significance shall be judged with respect of profit or loss, and total assets or total liabilities). Note: transfers into each level shall be disclosed separately from transfers out of each level.	IFRS 7 - 27B(b)		
	(c) for fair value measurements in Level 3 of the fair value hierarchy, a reconciliation from the beginning balances to the ending balances, disclosing separately changes during the period attributable to the following:(i) total gains or total losses for the period recognised in profit or loss, and a description of where they are presented in the statement of comprehensive income or the separate income statement (if presented).	IFRS 7 - 27B(c)(i)		
	(ca) for fair value measurements in Level 3 of the fair value hierarchy, a reconciliation from the beginning balances to the ending balances, disclosing separately changes during the period attributable to the following:			
	(i) total gains or total losses for the period recognised in profit or loss, and a description of where they are presented in the statement(s) of profit or loss and other comprehensive income.	IFRS 7 - 27B (c)(i)		
	(ii) total gains or losses recognised in other comprehensive income	IFRS 7 - 27B(c)(ii)		
	(iii) purchases, sales, issues and settlements (each type of movement disclosed separately); and	IFRS 7 - 27B(c)(iii)		

		Sources	Y-NM-NA	Comments
	(iv) transfers into or out of Level 3 (e.g. transfers attributable to changes in the observability of market data) and the reasons for those transfers. Note: For significant transfers, transfers into and out of Level 3 shall be disclosed and discussed separately from transfers out of level 3.	IFRS 7 - 27B(c)(iv)		
	(d) the amount of total gains or losses for the period in question 4.15.49 c(i) above included in profit or loss that are attributable to gains or losses relating to those assets and liabilities held at the end of the reporting period and a description of where those gains or losses are presented in the statement of comprehensive income or the separate income statement (if presented).	IFRS 7 - 27B(d)		
	(e) for fair value measurements in Level 3, if changing one or more of the inputs to reasonably possible alternative assumptions would change fair values significantly the entity shall:(i) state that fact;	IFRS 7 - 27B(e)(i)		
	(ii) disclose the effect of those changes; and	IFRS 7 - 27B(e)(ii)		
	(iii) disclose how the effect of a change to a reasonably possible alternative assumption was calculated.	IFRS 7 - 27B(e)(iii)		
252.	Presentation of quantitative fair value disclosures The information required by IFRS 7 in question 4.15.49A above in respect of the quantitative disclosures shall be presented in a tabular format unless another format is more appropriate.	IFRS 7 - 27B		
253.	Financial instruments with no active market Where an entity establishes its fair value using a valuation technique and there is a difference between the fair value at initial recognition and the amount that would be determined at that date using the valuation technique then, unless conditions described in paragraph AG76 of IAS 39 are met, disclose by class of asset:			
	(a) the accounting policy for recognising that difference in profit or loss to reflect a change in factors (including time) that market participants would consider in setting a price; and	IFRS 7 - 28(a)		
	(b) the aggregate difference yet to be recognised in profit or loss at the beginning and end of the period and a reconciliation of changes in the balance of this difference.	IFRS 7 - 28(b)		
254.	Financial assets with nil gain or loss on initial recognition Where no gain or loss arises on initial recognition of a financial asset (because fair value is neither evidenced by a quoted price in an active market for an identical asset or liability nor based on a valuation technique that uses only data from observable markets) disclose by class of financial asset:			

		Sources	Y-NM-NA	Comments
	(a) its accounting policy for recognising in profit or loss the difference between 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 that asset;	IFRS 7 - (28)(a)		
	(b) the aggregate difference yet to be recognised in profit or loss at the beginning and end of the period;	IFRS 7 - (28)(b)		
	(c) a reconciliation of changes in the balance of that difference as noted above;	IFRS 7 - (28)(b)		
	(d) why the entity concluded that the transaction price was not the best evidence of fair value, including a description of the evidence that supports the fair value.	IFRS 7 - (28)(c)		
255.	Financial liabilities with nil gain or loss on initial recognition Where no gain or loss arises on initial recognition of a financial liability (because fair value is neither evidenced by a quoted price in an active market for an identical asset or liability nor based on a valuation technique that uses only data from observable markets) disclose by class of financial liability			
	(a) its accounting policy for recognising in profit or loss the difference between 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 that asset;	IFRS 7 - (28)(a)		
	(b) the aggregate difference yet to be recognised in profit or loss at the beginning and end of the period;	IFRS 7 - (28)(b)		
	(c) a reconciliation of changes in the balance of that difference as noted above;	IFRS 7 - (28)(b)		
	(d) why the entity concluded that the transaction price was not the best evidence of fair value, including a description of the evidence that supports the fair value.	IFRS 7 - (28)(c)		
256.	Investments in equity instruments that do not have a quoted price in an active market or derivatives Investments in equity instruments that do not have a quoted price in an active market or derivatives linked to such equity instruments measured at cost as fair value cannot be measured reliably Disclose:			
	(a) the fact that fair value information has not been disclosed for these instruments because their fair value cannot be measured reliably;	IFRS 7 - 30		
	(b) a description of the financial instruments, their carrying amount, and an explanation of why fair value cannot be measured reliably;	IFRS 7 - 30		
	(c) information about the market for the instruments;	IFRS 7 - 30		

		Sources	Y-NM-NA	Comments
	(d) information about whether and how the entity intends to dispose of the financial instruments; and	IFRS 7 - 30		
	(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, and the amount of gain or loss recognised.	IFRS 7 - 30		
257.	Contracts containing a discretionary participating feature which cannot be reliably fair valued Disclose:			
	(a) the fact that fair value information has not been disclosed for these instruments because their fair value cannot be measured reliably;	IFRS 7 - 30		
	(b) a description of the financial instruments, their carrying amount, and an explanation of why fair value cannot be measured reliably;	IFRS 7 - 30		
	(c) information about the market for the instruments;	IFRS 7 - 30		
	(d) information about whether and how the entity intends to dispose of the financial instruments; and	IFRS 7 - 30		
	(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, and the amount of gain or loss recognised.	IFRS 7 - 30		
258.	Financial Instruments - offsetting Has the entity disclosed information to enable users of its financial statements to evaluate the effect or potential effect of netting arrangements on the entity's financial position. Note: This includes the effect or potential effect of rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities.	IFRS 7 - 13B		
259.	Financial assets - offsetting Disclose, at the end of the reporting period, the following quantitative information separately for recognised financial assets:			
	(a) the gross amounts of those recognised financial assets.	IFRS 7 - 13C(a)		
	(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.	IFRS 7 - 13C(b)		
	(c) the net amounts presented in the statement of financial position. Note: The amount required to be disclosed must be reconciled to the individual line item amounts presented in the statement of financial position.	IFRS 7 - 13C(c)		

		Sources	Y-NM-NA	Comments
	(d) the amounts subject to an enforceable master netting arrangement or similar agreement that are not otherwise 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 , including:"(i) amounts related to recognised financial instruments that do not meet some or all of the offsetting criteria in paragraph 42 of IAS 32; and Note: The total amount disclosed for an instrument shall be limited to the amount disclosed in part (c) for that instrument.	IFRS 7 - 13C(d)(i) IFRS 7 - 13D		
	(ii) amounts related to financial collateral (including cash collateral); and Note: The total amount disclosed for an instrument shall be limited to the amount disclosed in part (c) for that instrument.	IFRS 7 - 13DIFRS 7 - 13C(d)(ii)		
	(iii)Disclose the fair value of those financial instruments that have been pledged or received as collateral.	IFRS 7 - B48IFRS 7 - 13C(d)(ii)		
	(e) the net amount after deducting the amounts in part (d) above from the amounts in part (c) above.	IFRS 7 - 13C(e)		
	(f) A description of resulting measurement differences in the amounts disclosed in parts (a) to (e) (to extent relevant) of this question. Note: When making the disclosures in this question the financial instruments are disclosed at their recognised amounts.	IFRS 7 - B42		
	(g) Where disclosures made in accordance with parts (a) to (e) (to extent relevant) is provided by counterparty have:(i) amounts that are individually significant in terms of total counterparty amounts been separately disclosed?	IFRS 7 - B52		
	(ii) are the remaining individually insignificant counterparty amounts been aggregated into one line item?	IFRS 7 - B52		
260.	Financial assets - offsetting - tabular format The information required by this paragraph shall be presented in a tabular format separately for financial assets unless another format is more appropriate.	IFRS 7 - 13C		
261.	Financial assets - descriptions and rights Has the entity included with regard to the arrangements disclosed in questions 4.15.52B above, descriptions of:			
	(a) The types of rights of set off and similar arrangements?	IFRS 7 - 13EIFRS 7 - B50		
	(b) The nature of those rights?	IFRS 7 - B50IFRS 7 - 13E		
	(c) The entity's conditional rights?	IFRS 7 - B50IFRS 7 - 13E		

		Sources	Y-NM-NA	Comments
	(d) For instruments subject to rights of set off that are not contingent on a future event but that do meet the remaining criteria of IAS 32 paragraph 42, the reasons why the criteria are not met?	IFRS 7 - B50IFRS 7 - 13E		
	(e) For any financial collateral received or pledged, the terms of the collateral agreement (for example, when the collateral is restricted)?	IFRS 7 - B50IFRS 7 - 13E		
262.	Offsetting - Financial liabilities Disclose, at the end of the reporting period, the following quantitative information separately for recognised financial liabilities:			
	(a) the gross amounts of those recognised financial liabilities.	IFRS 7 - 13C(a)		
	(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.	IFRS 7 - 13C(b)		
	(c) the net amounts presented in the statement of financial position. Note: The amount required to be disclosed must be reconciled to the individual line item amounts presented in the statement of financial position.	IFRS 7 - 13C(c)		
	(d) the amounts subject to an enforceable master netting arrangement or similar agreement that are not otherwise 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, including:(i) amounts related to recognised financial instruments that do not meet some or all of the offsetting criteria in paragraph 42 of IAS 32; and Note: The total amount disclosed for an instrument shall be limited to the amount disclosed in part (c) for that instrument.	IFRS 7 - 13C(d)(i) IFRS 7 - 13D		
	(ii) amounts related to financial collateral (including cash collateral); and Note: The total amount disclosed for an instrument shall be limited to the amount disclosed in part (c) for that instrument.	IFRS 7 - 13C(d)(ii) IFRS 7 - 13D		
	(iii)Disclose the fair value of those financial instruments that have been pledged or received as collateral.	IFRS 7 - 13C(d)(ii) IFRS 7 - B48		
	(e) the net amount after deducting the amounts in part (d) above from the amounts in part (c) above.	IFRS 7 - 13C(e)		
	(f) A description of resulting measurement differences in the amounts disclosed in parts (a) to (e) of this question. Note: When making the disclosures in this question the financial instruments are disclosed at their recognised amounts.	IFRS 7 - B42		

		Sources	Y-NM-NA	Comments
	(g) Where disclosures made in accordance with parts (a) to (e) (to extent relevant) is provided by counterparty have:(i) amounts that are individually significant in terms of total counterparty amounts been separately disclosed?	IFRS 7 - B52		
	(ii) are the remaining individually insignificant counterparty amounts been aggregated into one line item?	IFRS 7 - B52		
263.	Financial liabilities - offsetting - tabular format The information required by this paragraph shall be presented in a tabular format, separately for financial liabilities, unless another format is more appropriate.	IFRS 7 - 13C		
264.	Financial liabilities - - descriptions and rights Has the entity included with regard to the arrangements disclosed in question 4.15.52C above, descriptions of:			
	(a) The types of rights of set off and similar arrangements?	IFRS 7 - 13E		
	(b) The nature of those rights?	IFRS 7 - B50IFRS 7 - 13E		
	(c) The entity's conditional rights?	IFRS 7 - 13EIFRS 7 - B50		
	(d) For instruments subject to rights of set off that are not contingent on a future event but that do meet the remaining criteria of IAS 32 paragraph 42, the reasons why the criteria are not met?	IFRS 7 - 13EIFRS 7 - B50		
	(e) For any financial collateral received or pledged, the terms of the collateral agreement (for example, when the collateral is restricted)?	IFRS 7 - B50IFRS 7 - 13E		
265.	Financial Instruments - off-setting - note linkage Where the information required by questions 4.15.52A to 4.15.52C.2 as above is disclosed in more than one note to the financial statements, an entity shall cross-refer between those notes.	IFRS 7 - 13F		
266.	Qualitative risk disclosures For each type of risk arising from financial instruments, an entity shall disclose:			
	(a) the exposures to risk and how they arise;	IFRS 7 - 33		
	(b) its objectives, policies and processes for managing the risk and the methods used to measure the risk;	IFRS 7 - 33		
	(c) any changes from the previous period in the exposures to risk and how they arise; and	IFRS 7 - 33		
	(d) any changes from the previous period in the entity’s objectives, policies and processes for managing the risk and the methods to measure the risk.	IFRS 7 - 33		

		Sources	Y-NM-NA	Comments
267.	Quantitative risk disclosures For each type of risk arising from financial instruments, an entity shall disclose:			
	(a) summary quantitative data about the entity's exposure to that risk at the reporting date; and	IFRS 7 - 34		
	(b) concentrations of risk if not apparent from the quantitative data prepared.	IFRS 7 - 34		
268.	Quantitative risk disclosures Disclose further information that is representative where the quantitive data disclosed at the reporting date is unrepresentative of an entity's exposure to risk during the period.	IFRS 7 - 35		
269.	Credit risk Unless credit risk is not material, disclose by class of financial instrument:			
	(a) the amount that best represents its maximum exposure to credit risk at the reporting date 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 - 36		
	(b) in respect of the amount disclosed in (a), a description of collateral held as security and other credit enhancements;	IFRS 7 - 36		
	(c) information about the credit quality of financial assets that are neither past due nor impaired; and	IFRS 7 - 36		
	(d) the carrying amount of financial assets that would otherwise be past due or impaired whose terms have been renegotiated.	IFRS 7 - 36		
270.	Credit Risk Disclose by class of financial instrument:			
	(a) the amount that best represents its maximum exposure to credit risk at the reporting date 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); Note: This disclosure is not required for financial instruments whose carrying amount best represents the maximum exposure to credit risk	IFRS 7 - 36(a)		
	(b) a description of collateral held as security	IFRS 7 - 36(b)		

		Sources	Y-NM-NA	Comments
	(c) the financial effect of collateral held as security (eg a quantification of the extent to which collateral mitigates credit risk) in respect of the amount that best represents the maximum exposure to credit risk (whether the maximum exposure to credit risk is separately disclosed or is represented by the carrying amount of a financial instrument);	IFRS 7 - 36(b)		
	(d) a description of other credit enhancements;	IFRS 7 - 36(b)		
	(e)the financial effect of other credit enhancements (eg a quantification of the extent to which other credit enhancements mitigate credit risk) in respect of the amount that best represents the maximum exposure to credit risk (whether the maximum exposure to credit risk	IFRS 7 - 36(b)		
	is separately disclosed or is represented by the carrying amount of a financial instrument);			
	(f) information about the credit quality of financial instruments that are neither past due nor impaired.	IFRS 7 - 36(c)		
271.	Credit risk – Financial Assets that are either past due or impaired Unless credit risk is not material disclose by class of financial asset:	IFRS 7 - 37		
	(a) an analysis of the age of financial assets that are past due as at the reporting date but not impaired;	IFRS 7 - 37		
	(b) an analysis of financial assets that are individually determined to be impaired as at the reporting date, including the factors the entity considered in determining that they are impaired; and	IFRS 7 - 37		
	(c) for the amounts disclosed in (a) and (b), a description of collateral held by the entity as security and other credit enhancements and, unless impracticable, an estimate of their fair value.	IFRS 7 - 37		
272.	Credit Risk - Financial Assets that are past due or impaired Disclose by class of financial asset:	IFRS 7 - 37		
	(a) an analysis of the age of financial assets that are past due as at the end of the reporting date but not impaired; and	IFRS 7 - 37(a)		
	(b) an analysis of financial assets that are individually determined to be impaired as at the reporting date, including the factors the entity considered in determining that they are impaired.	IFRS 7 - 37(b)		

		Sources	Y-NM-NA	Comments
273.	Credit risk – Collateral and other credit enhancements obtained Unless credit risk is not material, where 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 and such assets meet the recognition criteria in other standards, an entity shall disclose:	IFRS 7 - 38		
	(a) the nature and carrying amount of the assets obtained; and	IFRS 7 - 38		
	(b) when the assets are not readily convertible into cash, its policies for disposing of such assets or for using them in its operations.	IFRS 7 - 38		
274.	Credit risk – Collateral and other credit enhancements obtained when an 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 (eg guarantees) and such assets meet the recognition criteria in other standards, an entity shall for such assets held at the reporting date disclose:	IFRS 7 - 38(a)		
	(a) the nature and carrying amount of the assets ; and	IFRS 7 - 38(a)		
	(b) when the assets are not readily convertible into cash, its policies for disposing of such assets or for using them in its operations.	IFRS 7 - 38(b)		
275.	Liquidity risk Unless liquidity risk is not material, disclose:	IFRS 7 - 39		
	(a) a maturity analysis for financial liabilities that shows the remaining contractual maturities; and	IFRS 7 - 39		
	(b) a description of how the entity manages the liquidity risk inherent in the financial liabilities appearing in the maturity analysis.	IFRS 7 - 39		
276.	Liquidity Risk Unless liquidity risk is not material, disclose:	IFRS 7 - 39(a)		
	(a) a maturity analysis for non-derivative financial liabilities (including issued financial guarantee contracts) that shows the remaining contractual maturities;	IFRS 7 - 39(a)		
	(b) a description of how it manages the liquidity risk in the above;	IFRS 7 - 39(c)		
	(c) a maturity analysis for derivative financial liabilities; Note: the maturity analysis shall include 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 (see IFRS 7 B11B .	IFRS 7 - 39(b)		

		Sources	Y-NM-NA	Comments
	(d) a description of how it manages the liquidity risk in the above;	IFRS 7 - 39(c)		
277.	Market Risk – Sensitivity analysis not prepared by the entity Unless market risk is not material, where the entity does not prepare a sensitivity analysis then disclose:	IFRS 7 - 40		
	(a) a sensitivity analysis for each type of market risk to which the entity is exposed at the reporting date, showing how profit or loss and equity would have been affected by changes in the relevant risk variable that were reasonably possible at that date;	IFRS 7 - 40		
	(b) the methods and assumptions used in preparing the sensitivity analysis; and	IFRS 7 - 40		
	(c) changes from the previous period in the methods and assumptions used, and the reasons for such changes.	IFRS 7 - 40		
278.	Market Risk – Sensitivity analysis Where market risk is material, and the entity prepares a sensitivity analysis (such as value-at-risk) that reflects interdependencies between risk variables, which is used to manage financial risks, that sensitivity analysis may be used for disclosure purposes and the entity shall disclose:	IFRS 7 - 41		
	(a) the sensitivity analysis;	IFRS 7 - 41		
	(b) an explanation of the method used in preparing such a sensitivity analysis, and of the main parameters and assumptions underlying the data provided; and	IFRS 7 - 41		
	(c) an explanation of the objective of the method used and of limitations that may result in the information not fully reflecting the fair value of the assets and liabilities involved.	IFRS 7 - 41		
279.	Market risk - Sensitivity analyses unrepresentative of a risk inherent in a financial instrument When the sensitivity analysis disclosed is unrepresentative of a risk inherent in a financial instrument then disclose:	IFRS 7 - 42		
	(a) that fact; and	IFRS 7 - 42		
	(b) the reason why the entity believes the sensitivity analyses are unrepresentative.	IFRS 7 - 42		
280.	Qualitative risk disclosures For each type of risk arising from financial instruments, an entity shall disclose:	IFRS 7 - 44		
	(a) the exposures to risk and how they arise (no comparative required);	IFRS 7 - 33, 44		

		Sources	Y-NM-NA	Comments
	(b) its objectives, policies and processes for managing the risk and the methods used to measure the risk (no comparative required);	IFRS 7 - 33, 44		
	(c) any changes from the previous period in the exposures to risk and how they arise (no comparative required); and	IFRS 7 - 33, 44		
	(d) any changes from the previous period in the entity's objectives, policies and processes for managing the risk and the methods to measure the risk.	IFRS 7 - 33, 44		
281.	Quantitative risk disclosures For each type of risk arising from financial instruments, an entity shall disclose:	IFRS 7 - 34, 44		
	(a) summary quantitative data about the entity's exposure to that risk at the reporting date (no comparative required); and	IFRS 7 - 34, 44		
	(b) concentrations of risk if not apparent from the quantitative data prepared (no comparative required).	IFRS 7 - 34, 44		
	Disclose further information that is representative where the quantitive data disclosed at the reporting date is unrepresentative of an entity's exposure to risk during the period (no comparative required).	IFRS 7 - 35, 44		
282.	Credit risk Unless credit risk is not material, disclose by class of financial instrument:	IFRS 7 - 36, 44		
	(a) the amount that best represents its maximum exposure to credit risk at the reporting date without taking account of any collateral held or other credit enhancements (eg netting agreements that do not qualify for offset in accordance with IAS 32) (no comparative required);	IFRS 7 - 36, 44		
	(b) in respect of the amount disclosed in (a), a description of collateral held as security and other credit enhancements (no comparative required);	IFRS 7 - 36, 44		
	(c) information about the credit quality of financial assets that are neither past due nor impaired (no comparative required); and	IFRS 7 - 36, 44		
	(d) the carrying amount of financial assets that would otherwise be past due or impaired whose terms have been renegotiated (no comparative required).	IFRS 7 - 36, 44		
283.	Credit risk – Financial Assets that are either past due or impaired Unless credit risk is not material disclose by class of financial asset:	IFRS 7 - 37, 44		

		Sources	Y-NM-NA	Comments
	(a) an analysis of the age of financial assets that are past due as at the reporting date but not impaired (no comparative required);	IFRS 7 - 37, 44		
	(b) an analysis of financial assets that are individually determined to be impaired as at the reporting date, including the factors the entity considered in determining that they are impaired (no comparative required); and	IFRS 7 - 37, 44		
	(c) for the amounts disclosed in (a) and (b), a description of collateral held by the entity as security and other credit enhancements and, unless impracticable, an estimate of their fair value (no comparative required).	IFRS 7 - 37, 44		
284.	Credit risk – Collateral and other credit enhancements obtained Unless credit risk is not material, where 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 and such assets meet the recognition criteria	IFRS 7 - 38, 44		
	(a) the nature and carrying amount of the assets obtained (no comparative required); and	IFRS 7 - 38, 44		
	(b) when the assets are not readily convertible into cash, its policies for disposing of such assets or for using them in its operations (no comparative required).	IFRS 7 - 38, 44		
285.	Liquidity risk Unless liquidity risk is not material, disclose:	IFRS 7 - 39, 44		
	(a) a maturity analysis for financial liabilities that shows the remaining contractual maturities (no comparative required); and	IFRS 7 - 39, 44		
	(b) a description of how the entity manages the liquidity risk inherent in the financial liabilities appearing in the maturity analysis (no comparative required).	IFRS 7 - 39, 44		
286.	Market Risk – Sensitivity analysis not prepared by the entity Unless market risk is not material, where the entity does not prepare a sensitivity analysis then disclose:	IFRS 7 - 40, 44		
	(a) a sensitivity analysis for each type of market risk to which the entity is exposed at the reporting date, showing how profit or loss and equity would have been affected by changes in the relevant risk variable that were reasonably possible at that date	IFRS 7 - 40, 44		
	(b) the methods and assumptions used in preparing the sensitivity analysis (no comparative required); and	IFRS 7 - 40, 44		
	(c) changes from the previous period in the methods and assumptions used, and the reasons for such changes (no comparative required).	IFRS 7 - 40, 44		

		Sources	Y-NM-NA	Comments
287.	Market Risk – Sensitivity analysis Where market risk is material, and the entity prepares a sensitivity analysis (such as value-at-risk) that reflects interdependencies between risk variables, which is used to manage financial risks, that sensitivity analysis may be used for disclosure purposes			
	(a) the sensitivity analysis (no comparative required);	IFRS 7 - 41, 44		
	(b) an explanation of the method used in preparing such a sensitivity analysis, and of the main parameters and assumptions underlying the data provided (no comparative required); and	IFRS 7 - 41, 44		
	(c) an explanation of the objective of the method used and of limitations that may result in the information not fully reflecting the fair value of the assets and liabilities involved (no comparative required).	IFRS 7 - 41, 44		
288.	Market risk - Sensitivity analyses which are unrepresentative of a risk When the sensitivity analysis disclosed is unrepresentative of a risk inherent in a financial instrument then disclose:			
	(a) that fact (no comparative required); and	IFRS 7 - 42, 44		
	(b) the reason why the entity believes the sensitivity analyses are unrepresentative (no comparative required).	IFRS 7 - 42, 44		
289.	If the entity adopts IFRSs before 1 January 2006 and chooses not to present comparative information in accordance with IAS 32, IAS 39 and IFRS 4 in its first year of transition, disclose:			
	(a) this fact and the basis used to prepare this information;			
	(b) disclose the nature of the main adjustments that would make the information comply with IAS 32, IAS 39 and IFRS 4.			
290.	If the entity adopts IFRSs before 1 January 2006 and chooses not to present comparative information in accordance with IAS 32, IAS 39 and IFRS 4 in its first year of transition, disclose:			
	(c) As any adjustment between the balance sheet at the comparative period's reporting date (i.e. the balance sheet that includes comparative information under previous GAAP) and the balance sheet at the start of the first IFRS reporting period (i.e. the first period that includes information that complies with IAS 32, IAS 39 and IFRS 4) is treated as a change in accounting policy			
	(i) That the treatment is in accordance with the transitional provisions of IFRS 1;			

		Sources	Y-NM-NA	Comments
	(ii) The nature of the change in accounting policy;			
	(iii) A description of the transitional provisions;			
	(iv) Whether application of the transitional provisions might have an impact on future periods			
	(v) For the prior period and to the extent possible, each line item in the balance sheet affected by the change;			
	(vi) For the current period and to the extent possible, each line item in the financial statements affected by the change.			
291.	For previously recognised financial assets and financial liabilities that, at the date of transition to IFRS, are designated as financial assets or financial liabilities through profit or loss or as available for sale, disclose:			
	(a) the fair value of financial assets or financial liabilities designated into each category;			
	(b) the classification and carrying amount under previous GAAP.			
292.	If the entity adopts IFRSs before 1 January 2006 and chooses not to present comparative information in accordance with IAS 39 and IFRS 4 in its first year of transition, disclose:			
	(a) this fact and the basis used to prepare this information;			
	(b) disclose the nature of the main adjustments that would make the information comply with IAS 39 and IFRS 4.			
293.	If the entity adopts IFRSs before 1 January 2006 and chooses not to present comparative information in accordance with IAS 39 and IFRS 4 in its first year of transition, disclose:			
	(c) As any adjustment between the balance sheet at the comparative period's reporting date (i.e. the balance sheet that includes comparative information under previous GAAP) and the balance sheet at the start of the first IFRS reporting period (i.e. the first period that includes information that complies with IAS 39 and IFRS 4) is treated as a change in accounting policy			
	(i) That the treatment is in accordance with the transitional provisions of IFRS 1;			
	(ii) The nature of the change in accounting policy;			
	(iii) A description of the transitional provisions;			
	(iv) Whether application of the transitional provisions might have an impact on future periods			

		Sources	Y-NM-NA	Comments
	(v) For the prior period and to the extent possible, each line item in the balance sheet affected by the change;			
	(vi) For the current period and to the extent possible, each line item in the financial statements affected by the change.			
294.	For previously recognised financial assets and financial liabilities that, at the date of transition to IFRS, are designated as financial assets or financial liabilities through profit or loss or as available for sale, disclose:			
	(a) the fair value of financial assets or financial liabilities designated into each category;			
	(b) the classification and carrying amount under previous GAAP.			
295.	Disclosures in respect of business combinations The entity (the acquirer) shall disclose information that enables users of its financial statements to evaluate the nature and financial effect of a business combination that has occurred during the current reporting period.	IFRS 3 (2008) - 59(a)		
296.	Disclosures in respect of business combinations The entity (the acquirer) shall disclose the following information for each material business combination that occurs during the reporting period:			
	(a) the name of the acquiree.	IFRS 3 (2008) - 60 & B64(a)		
	(b) a description of the acquiree.	IFRS 3 (2008) - 60 & B64(a)		
	(c) the acquisition date.	IFRS 3 (2008) - 60 & B64(b)		
	(d) the percentage of voting equity interests acquired.	IFRS 3 (2008) - 60 & B64(c)		
	(e) the primary reasons for the business combination.	IFRS 3 (2008) - 60 & B64(d)		
	(f) a description of how the entity (the acquirer) obtained control of the acquiree.	IFRS 3 (2008) - 60 & B64(d)		
	(g) a qualitative description of the factors that make up the goodwill recognised, such as expected synergies from combining operations of the acquiree and the entity (the acquirer), intangible assets that do not qualify for separate recognition or other factors.	IFRS 3 (2008) - 60 & B64(e)		
297.	Disclosure of total fair value of consideration transferred Disclose the acquisition-date fair value of the total consideration transferred.	IFRS 3 (2008) - 60 & B64(f)		

		Sources	Y-NM-NA	Comments
298.	Disclosure of each major class of consideration 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;	IFRS 3 (2008) - 60 & B64(f)(i)		
	(b) other tangible or intangible assets, including a business or subsidiary of the acquirer;	IFRS 3 (2008) - 60 & B64(f)(ii)		
	(c) liabilities incurred (for example a liability for contingent consideration); and	IFRS 3 (2008) - 60 & B64(f)(iii)		
	(d) equity interests of the entity (the acquirer), including: (i) the number of instruments or interests issued or issuable; and	IFRS 3 (2008) - 60 & B64(f)(iv)		
	(ii) the method of determining the fair value of those instruments or interests.	IFRS 3 (2008) - 60 & B64(f)(iv)		
	(iia) the method of measuring the fair value of those instruments or interests.	IFRS 3 (2008) - 60 & B64(f)(iv)		
299.	Business combinations involving contingent consideration For contingent consideration arrangements:			
	(a) disclose the amount recognised as of the acquisition date;	IFRS 3 (2008) - 60 & B64(g)(i)		
	(b) disclose a description of the arrangement;	IFRS 3 (2008) - 60 & B64(g)(ii)		
	(c) disclose the basis for determining the amount of the payment;	IFRS 3 (2008) - 60 & B64(g)(ii)		
	(d) disclose an estimate of the range of outcomes (undiscounted).	IFRS 3 (2008) - 60 & B64(g)(iii)		
	(e) If a range of outcomes regarding contingent consideration cannot be estimated: (i) disclose this fact; and	IFRS 3 (2008) - 60 & B64(g)(iii)		
	(ii) disclose the reasons why a range cannot be estimated.	IFRS 3 (2008) - 60 & B64(g)(iii)		
	(f) If the maximum amount of the payment is unlimited, the entity (the acquirer) shall disclose that fact.	IFRS 3 (2008) - 60 & B64(g)(iii)		

		Sources	Y-NM-NA	Comments
300.	Business combinations involving indemnification assets For indemnification assets:			
	(a) disclose the amount recognised as of the acquisition date;	IFRS 3 (2008) - 60 & B64(g)(i)		
	(b) disclose a description of the arrangement;	IFRS 3 (2008) - 60 & B64(g)(ii)		
	(c) disclose the basis for determining the amount of the payment;	IFRS 3 (2008) - 60 & B64(g)(ii)		
	(d) disclose an estimate of the range of outcomes (undiscounted).	IFRS 3 (2008) - 60 & B64(g)(iii)		
	(e) If a range of outcomes regarding indemnity assets cannot be estimated: (i) disclose this fact; and	IFRS 3 (2008) - 60 & B64(g)(iii)		
	(ii) disclose the reasons why a range cannot be estimated.	IFRS 3 (2008) - 60 & B64(g)(iii)		
	(f) If the maximum amount of the payment is unlimited, the entity (the acquirer) shall disclose that fact.	IFRS 3 (2008) - 60 & B64(g)(iii)		
301.	Acquired receivables arising in a business combination For acquired receivables disclose:			
	(a) the fair value of each of the major classes of receivables (such as loans, direct finance leases and any other class of receivables);	IFRS 3 (2008) - 60 & B64(h)(i)		
	(b) the gross contractual amounts receivable (such as loans, direct finance leases and any other class of receivables); and	IFRS 3 (2008) - 60 & B64(h)(ii)		
	(c) the best estimate at the acquisition date of the contractual cash flows not expected to be collected (such as loans, direct finance leases and any other class of receivables).	IFRS 3 (2008) - 60 & B64(h)(iii)		
302.	Amounts recognised for each major class of asset and liability Disclose the amounts recognised as of the acquisition date for each major class of assets acquired and liabilities assumed.	IFRS 3 (2008) - 60 & B64(i)		
303.	Contingent liabilities recognised in a business combination For each contingent liability recognised (in accordance with paragraph 23 of IFRS 3 (2008)), the entity shall disclose the following for each class of provision:			

		Sources	Y-NM-NA	Comments
	(a) a brief description of the nature of the obligation;	IFRS 3 (2008) - 60 & B64(j)		
	(b) the expected timing of any resulting outflows of economic benefits;	IFRS 3 (2008) - 60 & B64(j)		
	(c) an indication of the uncertainties about the amount or timing of those outflows. Where necessary to provide adequate information, an entity shall disclose the major assumptions made concerning future events (as addressed in paragraph 48 of IFRS 3 (2008) ; and	IFRS 3 (2008) - 60 & B64(j)		
	(d) the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.	IFRS 3 (2008) - 60 & B64(j)		
304.	Contingent liabilities not recognised in a business combination If a contingent liability is not recognised because its fair value cannot be measured reliably, the acquirer shall disclose:			
	(a) the reasons why the liability cannot be measured reliably;	IFRS 3 (2008) - 60 & B64(j)(ii)		
	(b) an estimate of its financial effect (measured under paragraphs 36–52 of IAS 37);	IFRS 3 (2008) - 60 & B64(j)(i)		
	(c) an indication of the uncertainties relating to the amount or timing of any outflow; and	IFRS 3 (2008) - 60 & B64(j)(i)		
	(d) the possibility of any reimbursement.	IFRS 3 (2008) - 60 & B64(j)(i)		
305.	Disclosure of tax deductible goodwill Disclose the total amount of goodwill that is expected to be deductible for tax purposes.	IFRS 3 (2008) - 60 & B64(k)		
306.	Transactions recognised separately from business combination For transactions that are recognised separately from the acquisition of assets and assumption of liabilities in the business combination (in accordance with paragraph 51 of IFRS 3 (2008) :			
	(a) a description of each transaction;	IFRS 3 (2008) - 60 & B64(l)(i)		
	(b) how the acquirer accounted for each transaction;	IFRS 3 (2008) - 60 & B64(l)(ii)		

		Sources	Y-NM-NA	Comments
	(c) the amounts recognised for each transaction;	IFRS 3 (2008) - 60 & B64(l)(iii)		
	(d) the line item in the financial statements in which each amount is recognised; and	IFRS 3 (2008) - 60 & B64(l)(iii)		
	(e) if the transaction is the effective settlement of a pre-existing relationship, the method used to determine the settlement amount.	IFRS 3 (2008) - 60 & B64(l)(iv)		
307.	Acquisition related costs Disclose separately:			
	(a) the amount of acquisition-related costs;	IFRS 3 (2008) - 60 & B64(m)		
	(b) the amount of those costs recognised as an expense; and	IFRS 3 (2008) - 60 & B64(m)		
	(c) the line item or items in the statement of comprehensive income in which those expenses are recognised.	IFRS 3 (2008) - 60 & B64(m)		
308.	Issue costs not recognised Disclose separately:			
	(a) the amount of any issue costs not recognised as an expense; and	IFRS 3 (2008) - 60 & B64(m)		
	(b) how they were recognised.	IFRS 3 (2008) - 60 & B64(m)		
309.	Bargain purchases In respect of a bargain purchase disclose:			
	(a) the amount of any gain recognised (in accordance with paragraph 34 of IFRS 3(2008) ;	IFRS 3 (2008) - 60 & B64(n)(i)		
	(b) the line item in the statement of comprehensive income in which the gain is recognised; and	IFRS 3 (2008) - 60 & B64(n)(i)		
	(c) a description of the reasons why the transaction resulted in a gain.	IFRS 3 (2008) - 60 & B64(n)(ii)		
310.	Business combinations resulting in less that 100% of equity interests of the acquiree For each business combination in which the acquirer holds less than 100 per cent of the equity interests in the acquiree at the acquisition date disclose:			
	(a) the amount of the non-controlling interest in the acquiree recognised at the acquisition date;	IFRS 3 (2008) - 60 & B64(o)(i)		

		Sources	Y-NM-NA	Comments
	(b) the measurement basis for that amount; and	IFRS 3 (2008) - 60 & B64(o)(i)		
	(c) for each non-controlling interest in an acquiree measured at fair value, the valuation techniques and key model inputs used for determining that value.	IFRS 3 (2008) - 60 & B64(o)(ii)		
	(ca) for each non-controlling interest in an acquiree measured at fair value, the valuation technique(s) and significant inputs used to measure that value.	IFRS 3 (2008) - B64 (o)(ii)		
311.	Business Combinations achieved in stages For a business combination achieved in stages disclose:			
	(a) the acquisition-date fair value of the equity interest in the acquiree held by the entity (the acquirer) immediately before the acquisition date; and	IFRS 3 (2008) - 60 & B64(p)(i)		
	(b) the amount of any gain or loss recognised as a result of remeasuring to fair value the equity interest in the acquiree held by the entity (the acquirer) before the business combination (per paragraph 42 of IFRS 3 (2008) and;	IFRS 3 (2008) - 60 & B64(p)(ii)		
	(c) the line item in the statement of comprehensive income in which that gain or loss is recognised.	IFRS 3 (2008) - 60 & B64(p)(ii)		
312.	Disclosure of effects of business combinations on revenue and profit Disclose the following information:			
	(a) the amounts of revenue of the acquiree since the acquisition date included in the consolidated statement of comprehensive income for the reporting period;	IFRS 3 (2008) - 60 & B64(q)(i)		
	(b) the amounts of profit or loss of the acquiree since the acquisition date included in the consolidated statement of comprehensive income for the reporting period; and	IFRS 3 (2008) - 60 & B64(q)(i)		
	(c) the revenue of the combined entity for the current reporting period as though the acquisition date for all business combinations that occurred during the year had been as of the beginning of the annual reporting period.	IFRS 3 (2008) - 60 & B64(q)(ii)		
	(d) the profit or loss of the combined entity for the current reporting period as though the acquisition date for all business combinations that occurred during the year had been as of the beginning of the annual reporting period.	IFRS 3 (2008) - 60 & B64(q)(ii)		
	(e) If disclosure of any of the information required by questions (a) to (d) above is impracticable, the entity (the acquirer) shall disclose:(i) this fact; and	IFRS 3 (2008) - 60 & B64(q)		
	(ii) the reasons why the disclosure is impracticable.	IFRS 3 (2008) - 60 & B64(q)		

		Sources	Y-NM-NA	Comments
313.	Disclosure of effects of acquisitions of joint operation on performance that meets the definition of a business under IFRS 3. Disclose the following information:			
	(a) the amounts of revenue of the acquiree since the acquisition date included in the statement of comprehensive income for the reporting period;	IFRS 3 (2008) - 64(q)(i) IFRS 11 - B33A		
	(b) the amounts of profit or loss of the acquiree since the acquisition date included in the statement of comprehensive income for the reporting period; and	IFRS 3 (2008) - 64(q)(i) IFRS 11 - B33A		
	(c) the revenue of the combined entity for the current reporting period as though the acquisition date for all business combinations that occurred during the year had been as of the beginning of the annual reporting period.	IFRS 3 (2008) - 64(q)(ii) IFRS 11 - B33A		
	(d) the profit or loss of the combined entity for the current reporting period as though the acquisition date for all business combinations that occurred during the year had been as of the beginning of the annual reporting period.	IFRS 3 (2008) - 64(q)(ii) IFRS 11 - B33A		
	(e) If disclosure of any of the information required by questions (a) to (d) above is impracticable, the entity (the acquirer)shall disclose:			
	(i) this fact; and	IFRS 3 (2008) - B64(q) IFRS 11 - B33A		
	(ii) the reasons why the disclosure is impracticable.	IFRS 3 (2008) - B64(q) IFRS 11 - B33A		
314.	Disclosures for individually immaterial business combinations that are collectively material For individually immaterial business combinations occurring during the reporting period that are material collectively, the entity (the acquirer) shall disclose in aggregate the following information:			
	(A) a qualitative description of the factors that make up the goodwill recognised, such as expected synergies from combining operations of the acquiree and the entity (the acquirer), intangible assets that do not qualify for separate recognition or other factors.	IFRS 3 (2008) - 60, B64(e) & B65		

	Sources	Y-NM-NA	Comments
(B) the acquisition-date fair value of the total consideration transferred.	IFRS 3 (2008) - 60, B64(f) & B65		
(C) 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;	IFRS 3 (2008) - 60, B64(f)(i) & B65		
(b) other tangible or intangible assets, including a business or subsidiary of the acquirer;	IFRS 3 (2008) - 60, B64(f)(ii) & B65		
(c) liabilities incurred (for example a liability for contingent consideration); and	IFRS 3 (2008) - 60, B64(f)(iii) & B65		
(d) equity interests of the entity (the acquirer), including: (i) the number of instruments or interests issued or issuable; and	IFRS 3 (2008) - 60, B64(f)(iv) & B65		
(ii) the method of determining the fair value of those instruments or interests.	IFRS 3 (2008) - 60, B64(f)(iv) & B65		
(D) For contingent consideration arrangements:(a) disclose the amount recognised as of the acquisition date;	IFRS 3 (2008) - 60, B64(g)(i) & B65		
(b) disclose a description of the arrangement;	IFRS 3 (2008) - 60, B64(g)(ii) & B65		
(c) disclose the basis for determining the amount of the payment;	IFRS 3 (2008) - 60, B64(g)(ii) & B65		
(d) disclose an estimate of the range of outcomes (undiscounted).	IFRS 3 (2008) - 60, B64(g)(iii) & B65		
(e) If a range of outcomes regarding contingent consideration cannot be estimated:(i) disclose this fact; and	IFRS 3 (2008) - 60, B64(g)(iii) & B65		
(ii) disclose the reasons why a range cannot be estimated.	IFRS 3 (2008) - 60, B64(g)(iii) & B65		

	Sources	Y-NM-NA	Comments
(f) If the maximum amount of the payment is unlimited, the entity (the acquirer) shall disclose that fact.	IFRS 3 (2008) - 60, B64(g)(iii) & B65		
(F) For indemnification assets:(a) disclose the amount recognised as of the acquisition date;	IFRS 3 (2008) - 60, B64(g)(i) & B65		
(b) disclose a description of the arrangement;	IFRS 3 (2008) - 60, B64(g)(ii) & B65		
(c) disclose the basis for determining the amount of the payment;	IFRS 3 (2008) - 60, B64(g)(ii) & B65		
(d) disclose an estimate of the range of outcomes (undiscounted).	IFRS 3 (2008) - 60, B64(g)(iii) & B65		
(e) If a range of outcomes regarding indemnity assets cannot be estimated:(i) disclose this fact; and	IFRS 3 (2008) - 60, B64(g)(iii) & B65		
(ii) disclose the reasons why a range cannot be estimated.	IFRS 3 (2008) - 60, B64(g)(iii) & B65		
(f) If the maximum amount of the payment is unlimited, the entity (the acquirer) shall disclose that fact.	IFRS 3 (2008) - 60, B64(g)(iii) & B65		
(G) For acquired receivables disclose:(a) the fair value of each of the major classes of receivables (such as loans, direct finance leases and any other class of receivables);	IFRS 3 (2008) - 60, B64(h)(i) & B65		
(b) the gross contractual amounts receivable (such as loans, direct finance leases and any other class of receivables); and	IFRS 3 (2008) - 60, B64(h)(ii) & B65		
(c) the best estimate at the acquisition date of the contractual cash flows not expected to be collected (such as loans, direct finance leases and any other class of receivables).	IFRS 3 (2008) - 60, B64(h)(iii) & B65		
(H) Disclose the amounts recognised as of the acquisition date for each major class of assets acquired and liabilities assumed.	IFRS 3 (2008) - 60, B64(i) & B65		

	Sources	Y-NM-NA	Comments
(I) For each contingent liability recognised (in accordance with paragraph 23 of IFRS 3 (2008)), the entity shall disclose the following for each class of provision:(a) a brief description of the nature of the obligation;	IFRS 3 (2008) - 60, B64(j) & B65		
(b) the expected timing of any resulting outflows of economic benefits;	IFRS 3 (2008) - 60, B64(j) & B65		
(c) an indication of the uncertainties about the amount or timing of those outflows. Where necessary to provide adequate information, an entity shall disclose the major assumptions made concerning future events (as addressed in paragraph 48 of IFRS 3 (2008) ; and	IFRS 3 (2008) - 60, B64(j) & B65		
(d) the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.	IFRS 3 (2008) - 60, B64(j) & B65		
(J) If a contingent liability is not recognised because its fair value cannot be measured reliably, the acquirer shall disclose:(a) the reasons why the liability cannot be measured reliably;	IFRS 3 (2008) - 60, B64(j)(ii) & B65		
(b) an estimate of its financial effect (measured under paragraphs 36–52 of IAS 37);	IFRS 3 (2008) - 60, B64(j)(i) & B65		
(c) an indication of the uncertainties relating to the amount or timing of any outflow; and	IFRS 3 (2008) - 60, B64(j)(i) & B65		
(d) the possibility of any reimbursement.	IFRS 3 (2008) - 60, B64(j)(i) & B65		
(K) Disclose the total amount of goodwill that is expected to be deductible for tax purposes.	IFRS 3 (2008) - 60, B64(k) & B65		
(L) For transactions that are recognised separately from the acquisition of assets and assumption of liabilities in the business combination (in accordance with paragraph 51 of IFRS 3 (2008) :(a) a description of each transaction;	IFRS 3 (2008) - 60, B64(l)(i) & B65		
(b) how the acquirer accounted for each transaction;	IFRS 3 (2008) - 60, B64(l)(ii) & B65		
(c) the amounts recognised for each transaction;	IFRS 3 (2008) - 60, B64(l)(iii) & B65		
(d) the line item in the financial statements in which each amount is recognised; and	IFRS 3 (2008) - 60, B64(l)(iii) & B65		

	Sources	Y-NM-NA	Comments
(e) if the transaction is the effective settlement of a pre-existing relationship, the method used to determine the settlement amount.	IFRS 3 (2008) - 60, B64(l)(iv) & B65		
(M) In respect of acquisition related costs disclose separately: (a) the amount of acquisition-related costs;	IFRS 3 (2008) - 60, B64(m) & B65		
(b) the amount of those costs recognised as an expense; and	IFRS 3 (2008) - 60, B64(m) & B65		
(c) the line item or items in the statement of comprehensive income in which those expenses are recognised.	IFRS 3 (2008) - 60, B64(m) & B65		
(N) In respect of issue costs not recognised as an expense disclose separately:(a) the amount of any issue costs not recognised as an expense; and	IFRS 3 (2008) - 60, B64(m) & B65		
(b) how they were recognised.	IFRS 3 (2008) - 60, B64(m) & B65		
(O) In respect of a bargain purchase disclose:(a) the amount of any gain recognised (in accordance with paragraph 34 of IFRS 3(2008) ;	IFRS 3 (2008) - 60, B64(n)(i) & B65		
(b) the line item in the statement of comprehensive income in which the gain is recognised; and	IFRS 3 (2008) - 60, B64(n)(i) & B65		
(c) a description of the reasons why the transaction resulted in a gain.	IFRS 3 (2008) - 60, B64(n)(ii) & B65		
(P) For each business combination in which the acquirer holds less than 100 per cent of the equity interests in the acquiree at the acquisition date disclose:(a) the amount of the non-controlling interest in the acquiree recognised at the acquisition date;	IFRS 3 (2008) - 60, B64(o)(i) & B65		
(b) the measurement basis for that amount; and	IFRS 3 (2008) - 60, B64(o)(i) & B65		
(c) for each non-controlling interest in an acquiree measured at fair value, the valuation techniques and key model inputs used for determining that value.	IFRS 3 (2008) - 60, B64(o)(ii) & B65		
(Q) For a business combination achieved in stages disclose:(a) the acquisition-date fair value of the equity interest in the acquiree held by the entity (the acquirer) immediately before the acquisition date; and	IFRS 3 (2008) - 60, B64(p)(i) & B65		

		Sources	Y-NM-NA	Comments
	(b) the amount of any gain or loss recognised as a result of remeasuring to fair value the equity interest in the acquiree held by the entity (the acquirer) before the business combination (per paragraph 42 of IFRS 3 (2008) and;	IFRS 3 (2008) - 60, B64(p)(ii) & B65		
	(c) the line item in the statement of comprehensive income in which that gain or loss is recognised.	IFRS 3 (2008) - 60, B64(p)(ii) & B65		
	(R) In respect of the effects of business combinations on revenue and profit disclose the following information:(a) the amounts of revenue of the acquiree since the acquisition date included in the consolidated statement of comprehensive income for the reporting period;	IFRS 3 (2008) - 60, B64(q)(i) & B65		
	(b) the amounts of profit or loss of the acquiree since the acquisition date included in the consolidated statement of comprehensive income for the reporting period; and	IFRS 3 (2008) - 60, B64(q)(i) & B65		
	(c) the revenue of the combined entity for the current reporting period as though the acquisition date for all business combinations that occurred during the year had been as of the beginning of the annual reporting period.	IFRS 3 (2008) - 60, B64(q)(ii) & B65		
	(d) the profit or loss of the combined entity for the current reporting period as though the acquisition date for all business combinations that occurred during the year had been as of the beginning of the annual reporting period.	IFRS 3 (2008) - 60, B64(q)(ii) & B65		
	(e) If disclosure of any of the information required by questions (a) to (d) above is impracticable, the entity (the acquirer) shall disclose:(i) this fact; and	IFRS 3 (2008) - 60, B64(q) & B65		
	(ii) the reasons why the disclosure is impracticable.	IFRS 3 (2008) - 60, B64(q) & B65		
315.	Business combinations effected after reporting date The acquirer shall disclose information that enables users of its financial statements to evaluate the nature and financial effect of a business combination that has occurred after the end of the reporting period but before the financial statements are authorised for issue.	IFRS 3 (2008) - 59(b)		
316.	Business combinations effected after reporting date 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, the entity (as the acquirer) shall disclose the following information for each business combination that occurs during the reporting period (unless the initial accounting for the business combination is incomplete at the time the financial statements are authorised for issue and in that situation the entity shall describe which disclosures could not be made and the reasons why they cannot be made).			

	Sources	Y-NM-NA	Comments
(A) the name of the acquiree.	IFRS 3 (2008) - 60, B64(a) & B66		
(B) a description of the acquiree.	IFRS 3 (2008) - 60, B64(a) & B66		
(C) the acquisition date.	IFRS 3 (2008) - 60, B64(b) & B66		
(D) the percentage of voting equity interests acquired.	IFRS 3 (2008) - 60, B64(c) & B66		
(E) the primary reasons for the business combination.	IFRS 3 (2008) - 60, B64(d) & B66		
(F) a description of how the entity (the acquirer) obtained control of the acquiree.	IFRS 3 (2008) - 60, B64(d) & B66		
(G) a qualitative description of the factors that make up the goodwill recognised, such as expected synergies from combining operations of the acquiree and the entity (the acquirer), intangible assets that do not qualify for separate recognition or other factors.	IFRS 3 (2008) - 60, B64(e) & B66		
(H) the acquisition-date fair value of the total consideration transferred.	IFRS 3 (2008) - 60, B64(f) & B66		
(I) 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;	IFRS 3 (2008) - 60, B64(f)(i) & B66		
(b) other tangible or intangible assets, including a business or subsidiary of the acquirer;	IFRS 3 (2008) - 60, B64(f)(ii) & B66		
(c) liabilities incurred (for example a liability for contingent consideration); and	IFRS 3 (2008) - 60, B64(f)(iii) & B66		
(J) equity interests of the entity (the acquirer), including: (i) the number of instruments or interests issued or issuable; and	IFRS 3 (2008) - 60, B64(f)(iv) & B66		
(ii) the method of determining the fair value of those instruments or interests.	IFRS 3 (2008) - 60, B64(f)(iv) & B66		

	Sources	Y-NM-NA	Comments
(K) For contingent consideration arrangements:(a) disclose the amount recognised as of the acquisition date;	IFRS 3 (2008) - 60, B64(g)(i) & B66		
(b) disclose a description of the arrangement;	IFRS 3 (2008) - 60, B64(g)(ii) & B66		
(c) disclose the basis for determining the amount of the payment;	IFRS 3 (2008) - 60, B64(g)(ii) & B66		
(d) disclose an estimate of the range of outcomes (undiscounted).	IFRS 3 (2008) - 60, B64(g)(iii) & B66		
(e) If a range of outcomes regarding contingent consideration cannot be estimated:(i) disclose this fact; and	IFRS 3 (2008) - 60, B64(g)(iii) & B66		
(ii) disclose the reasons why a range cannot be estimated.	IFRS 3 (2008) - 60, B64(g)(iii) & B66		
(f) If the maximum amount of the payment is unlimited, the entity (the acquirer) shall disclose that fact.	IFRS 3 (2008) - 60, B64(g)(iii) & B66		
(L) For indemnification assets:(a) disclose the amount recognised as of the acquisition date;	IFRS 3 (2008) - 60, B64(g)(i) & B66		
(b) disclose a description of the arrangement;	IFRS 3 (2008) - 60, B64(g)(ii) & B66		
(c) disclose the basis for determining the amount of the payment;	IFRS 3 (2008) - 60, B64(g)(ii) & B66		
(d) disclose an estimate of the range of outcomes (undiscounted).	IFRS 3 (2008) - 60, B64(g)(iii) & B66		
(e) If a range of outcomes regarding indemnity assets cannot be estimated:(i) disclose this fact; and	IFRS 3 (2008) - 60, B64(g)(iii) & B66		

	Sources	Y-NM-NA	Comments
(ii) disclose the reasons why a range cannot be estimated.	IFRS 3 (2008) - 60, B64(g)(iii) & B66		
(f) If the maximum amount of the payment is unlimited, the entity (the acquirer) shall disclose that fact.	IFRS 3 (2008) - 60, B64(g)(iii) & B66		
(M) For acquired receivables:(a) the fair value of each of the major classes of receivables (such as loans, direct finance leases and any other class of receivables);	IFRS 3 (2008) - 60, B64(h)(i) & B66		
(b) the gross contractual amounts receivable (such as loans, direct finance leases and any other class of receivables); and	IFRS 3 (2008) - 60, B64(h)(ii) & B66		
(c) the best estimate at the acquisition date of the contractual cash flows not expected to be collected (such as loans, direct finance leases and any other class of receivables).	IFRS 3 (2008) - 60, B64(h)(iii) & B66		
(N) Disclose the amounts recognised as of the acquisition date for each major class of assets acquired and liabilities assumed.	IFRS 3 (2008) - 60, B64(i) & B66		
(O) For each contingent liability recognised (in accordance with paragraph 23 of IFRS 3 (2008)), the entity shall disclose the following for each class of provision:(a) a brief description of the nature of the obligation;	IFRS 3 (2008) - 60, B64(j) & B66		
(b) the expected timing of any resulting outflows of economic benefits;	IFRS 3 (2008) - 60, B64(j) & B66		
(c) an indication of the uncertainties about the amount or timing of those outflows. Where necessary to provide adequate information, an entity shall disclose the major assumptions made concerning future events (as addressed in paragraph 48 of IFRS 3 (2008) ; and	IFRS 3 (2008) - 60, B64(j) & B66		
(d) the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.	IFRS 3 (2008) - 60, B64(j) & B66		
(P) If a contingent liability is not recognised because its fair value cannot be measured reliably, the acquirer shall disclose:(a) the reasons why the liability cannot be measured reliably;	IFRS 3 (2008) - 60, B64(j)(ii) & B66		
(b) an estimate of its financial effect (measured under paragraphs 36–52 of IAS 37);	IFRS 3 (2008) - 60, B64(j)(i) & B66		

	Sources	Y-NM-NA	Comments
(c) an indication of the uncertainties relating to the amount or timing of any outflow; and	IFRS 3 (2008) - 60, B64(j)(i) & B66		
(d) the possibility of any reimbursement.	IFRS 3 (2008) - 60, B64(j)(i) & B66		
(Q) Disclose the total amount of goodwill that is expected to be deductible for tax purposes.	IFRS 3 (2008) - 60, B64(k) & B66		
(R) For transactions that are recognised separately from the acquisition of assets and assumption of liabilities in the business combination (in accordance with paragraph 51 of IFRS 3 (2008) :(a) a description of each transaction;	IFRS 3 (2008) - 60, B64(l)(i) & B66		
(b) how the acquirer accounted for each transaction;	IFRS 3 (2008) - 60, B64(l)(ii) & B66		
(c) the amounts recognised for each transaction;	IFRS 3 (2008) - 60, B64(l)(iii) & B66		
(d) the line item in the financial statements in which each amount is recognised; and	IFRS 3 (2008) - 60, B64(l)(iii) & B66		
(e) if the transaction is the effective settlement of a pre-existing relationship, the method used to determine the settlement amount.	IFRS 3 (2008) - 60, B64(l)(iv) & B66		
(S) In respect of acquisition related costs disclose separately: (a) the amount of acquisition-related costs;	IFRS 3 (2008) - 60, B64(m) & B66		
(b) the amount of those costs recognised as an expense; and	IFRS 3 (2008) - 60, B64(m) & B66		
(c) the line item or items in the statement of comprehensive income in which those expenses are recognised.	IFRS 3 (2008) - 60, B64(m) & B66		
(T) In respect of issue costs not recognised as an expense disclose separately:(a) the amount of any issue costs not recognised as an expense; and	IFRS 3 (2008) - 60, B64(m) & B66		
(b) how they were recognised.	IFRS 3 (2008) - 60, B64(m) & B66		
(U) In respect of a bargain purchase disclose:(a) the amount of any gain recognised (in accordance with paragraph 34 of IFRS 3(2008) ;	IFRS 3 (2008) - 60, B64(n)(i) & B66		

	Sources	Y-NM-NA	Comments
(b) the line item in the statement of comprehensive income in which the gain is recognised; and	IFRS 3 (2008) - 60, B64(n)(i) & B66		
(c) a description of the reasons why the transaction resulted in a gain.	IFRS 3 (2008) - 60, B64(n)(ii) & B66		
(V) For each business combination in which the acquirer holds less than 100 per cent of the equity interests in the acquiree at the acquisition date:(a) the amount of the non-controlling interest in the acquiree recognised at the acquisition date;	IFRS 3 (2008) - 60, B64(o)(i) & B66		
(b) the measurement basis for that amount; and	IFRS 3 (2008) - 60, B64(o)(i) & B66		
(c) for each non-controlling interest in an acquiree measured at fair value, the valuation techniques and key model inputs used for determining that value.	IFRS 3 (2008) - 60, B64(o)(ii) & B66		
(W) For a business combination achieved in stages:(a) the acquisition-date fair value of the equity interest in the acquiree held by the entity (the acquirer) immediately before the acquisition date; and	IFRS 3 (2008) - 60, B64(p)(i) & B66		
(b) the amount of any gain or loss recognised as a result of remeasuring to fair value the equity interest in the acquiree held by the entity (the acquirer) before the business combination (per paragraph 42 of IFRS 3 (2008) and;	IFRS 3 (2008) - 60, B64(p)(ii) & B66		
(c) the line item in the statement of comprehensive income in which that gain or loss is recognised.	IFRS 3 (2008) - 60, B64(p)(ii) & B66		
(Y) Where the initial accounting for a business combination that occurred after the end of the reporting period and the initial accounting is incomplete at the time the financial statements are authorised for issue and in that situation the entity: (i) shall describe which disclosures in this question could not be made; and	IFRS 3 (2008) - 60, B64(q) & B66		
(ii) the reasons why the disclosures cannot be made.	IFRS 3 (2008) - 60, B64(q) & B66		

		Sources	Y-NM-NA	Comments
317.	Financial effect of adjustments relating to business combinations The entity (as the acquirer) shall disclose information that enables users of its financial statements to evaluate the financial effects of adjustments recognised in the current reporting period that relate to business combinations that occurred in the period.	IFRS 3 (2008) - 61		
318.	Financial effect of adjustments relating to business combinations The entity (as the acquirer) shall disclose information that enables users of its financial statements to evaluate the financial effects of adjustments recognised in the current reporting period that relate to business combinations that occurred in previous reporting periods.	IFRS 3 (2008) - 61		
319.	Financial effect of adjustments relating to business combinations The entity (as the acquirer) shall disclose the following information for each material business combination or in the aggregate for individually immaterial business combinations that are material collectively:			
	(A) Initial accounting for business combination not complete If the initial accounting for a business combination is incomplete (per IFRS 3 2008 paragraph 45 for particular assets, liabilities, non-controlling interests or items of consideration and the amounts recognised in the financial statements for the business combination thus have been determined only provisionally disclose:(i) the reasons why the initial accounting for the business combination is incomplete;	IFRS 3 (2008) - 61 & B67(a)(i)		
	(ii) the assets, liabilities, equity interests or items of consideration for which the initial accounting is incomplete; and	IFRS 3 (2008) - 61 & B67(a)(ii)		
	(iii) the nature of any measurement period adjustments recognised during the reporting period (per IFRS 3(2008) paragraph 49).	IFRS 3 (2008) - 61 & B67(a)(iii)		
	(iv) the amount of any measurement period adjustments recognised during the reporting period (per IFRS 3(2008) paragraph 49).	IFRS 3 (2008) - 61 & B67(a)(iii)		
	(B) Unsettled contingent consideration 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 disclose:(i) any changes in the recognised amounts (including any differences arising upon settlement);	IFRS 3 (2008) - 61 & B67(b)(i)		

	Sources	Y-NM-NA	Comments
(ii) any changes in the range of outcomes (undiscounted) and the reasons for those changes;	IFRS 3 (2008) - 61 & B67(b)(ii)		
(iii) the reason for the above changes;	IFRS 3 (2008) - 61 & B67(b)(ii)		
(iv) the valuation techniques used to measure contingent consideration; and	IFRS 3 (2008) - 61 & B67(b)(iii)		
(v) the key model inputs used in such a valuation model used to measure contingent consideration.	IFRS 3 (2008) - 61 & B67(b)(iii)		
(C) Contingent liabilities recognised in a business combination In respect of contingent liabilities recognised in a business combination, the entity (the acquirer) shall disclose:(i) the carrying amount at the beginning and the end of the period;	IFRS 3 (2008) - 61 & B67(c)		
(ii) additional provisions made in the period, including increases to existing provisions;	IFRS 3 (2008) - 61 & B67(c)		
(iii) amounts used (i.e. incurred and charged against the provision) during the period;	IFRS 3 (2008) - 61 & B67(c)		
(iv) unused amounts reversed in the period;	IFRS 3 (2008) - 61 & B67(c)		
(v) the increase during the period in the discounted amount arising from the passage of time;	IFRS 3 (2008) - 61 & B67(c)		
(vi) the effect of any change in the discount rate;	IFRS 3 (2008) - 61 & B67(c)		
(vii) for each class of provision disclose a brief description of the nature of the obligation and the expected timing of those cash flows (Where necessary to provide adequate information, disclose the major assumptions made concerning future events).	IFRS 3 (2008) - 61 & B67(c)		
(viii) the amount of any expected reimbursement, stating the amount of any asset that has been recognised for the expected reimbursement.	IFRS 3 (2008) - 61 & B67(c)		
(D) Gains and losses recognised in current period relating to business combinations In respect any gain or loss recognised in the current reporting that relates to the identifiable assets acquired or liabilities assumed in a business combination that was effected in the current or previous and is of such a size, nature or incidence that disclosure is relevant to understanding the combined entity's financial statements reporting period disclose:(i) the amount of any gain or loss;	IFRS 3 (2008) - 61 & B67(e)		

		Sources	Y-NM-NA	Comments
	(ii) an explanation of any gain or loss.	IFRS 3 (2008) - 61 & B67(e)		
320.	Disclosure of additional information to meet the disclosure requirements of IFRS 3 If the specific disclosures required by IFRS 3 and other IFRSs do not meet the objectives set out questions 4.16.1 to 4.16.23 above, the entity (the acquirer) shall disclose whatever additional information is necessary to meet those objectives.	IFRS 3 (2008) - 63		
	Events after the reporting period (balance sheet date)			
321.	Adjusting events after the balance sheet date If an entity receives information after the balance sheet date about conditions that existed at the balance sheet date, update disclosures that relate to these conditions, in the light of that new information.	IAS 10 - 19		
322.	Non-adjusting events after the balance sheet date For each material category of non-adjusting event after the balance sheet date; disclose:			
	(a) the nature of the event;	IAS 10 - 21(a)		
	(b) an estimate of its financial effect, or a statement that such an estimate cannot be made.	IAS 10 - 21(b)		
	Related Party Disclosures			
323.	Disclosure of name of parent An entity shall disclose the name of its parent. Note: Relationships between a parent and its subsidiaries shall be disclosed irrespective of whether there have been transactions between them.	IAS 24 (2009) - (13)		
324.	Disclosure of name of ultimate controlling party An entity shall disclose the name of its ultimate controlling party if different to its parent. Note: Relationships between a parent and its subsidiaries shall be disclosed irrespective of whether there have been transactions between them.	IAS 24 (2009) - (13)		
325.	Disclosure of next most senior parent that prepares consolidated financial statements Disclose the name of the next most senior parent (where neither the entity's parent nor the ultimate controlling party produces consolidated financial statements available for public use) Note: Relationships between a parent and its subsidiaries shall be disclosed irrespective of whether there have been transactions between them.	IAS 24 (2009) - (13)		
326.	Key management personnel compensation(a) Disclose key management personnel compensation for each of the following categories:	IAS 24 (2009) - 17		
	(i) short-term employee benefits;	IAS 24 (2009) - (17)(a)		

		Sources	Y-NM-NA	Comments
	(ii) post-employment benefits;	IAS 24 (2009) - (17)(b)		
	(iii) other long-term benefits;	IAS 24 (2009) - (17)(c)		
	(iv) termination benefits; and	IAS 24 (2009) - (17)(d)		
	(v) share-based payment.	IAS 24 (2009) - (17)(e)		
327.	Key management personnel compensation(b) Disclose the total for the items in (a) (i) to (v) above.	IAS 24 (2009) - (17)		
328.	Key Management Personnel services provided by separate management entity Disclose the amounts incurred by the entity for the provision of key management personnel services that are provided by a separate management personnel entity	IAS 24 (2009) - 18A		
329.	Disclosure of Related Party Transactions If there have been related party transactions during the periods covered by the financial statements: Note: Where the entity is controlled, jointly controlled or significantly influenced by a government and it has taken advantage of the paragraph 25 disclosure exemption in IAS 24(2009) please answer not applicable to this question if this is so the case and answer question 4.18.14			
	(a) disclose the nature of the related party relationship;	IAS 24 (2009) - (18)		
	(b) disclose information about those transactions and outstanding balances, including commitments, necessary for users to understand the potential effect of the relationship on the financial statements, at a minimum, such disclosures shall include: (i) the amount of the transactions;	IAS 24 (2009) - (18)(a)		
	(ii) the amount of outstanding balances, including commitments, and:	IAS 24 (2009) - (18)(b)		
	(iii) their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and	IAS 24 (2009) - (18)(b)(i)		
	(iv) details of any guarantees given or received;	IAS 24 (2009) - (18)(b)(ii)		
	(v) provisions for doubtful debts related to the amount of outstanding balances; and	IAS 24 (2009) - (18)(c)		
	(vi) the expense recognised during the period in respect of bad or doubtful debts due from related parties.	IAS 24 (2009) - (18)(d)		

		Sources	Y-NM-NA	Comments
	(viii) transactions where a parent or subsidiary in a defined benefit plan that shares risks between group entities.	IAS 24 (2009) - (22)		
330.	Disclosure of Related Party Transactions by separate category The disclosures required by question 4.18.11 above shall be made separately for each of the following categories: Note: Items of a similar nature may be disclosed 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. Note: Where the entity is controlled, jointly controlled or significantly influenced by a government and it has taken advantage of the paragraph 25 disclosure exemption in IAS 24(2009) please answer not applicable to this question if this is so the case and answer question 4.19.8A			
	(a) the parent;	IAS 24 (2009) - (19)		
	(b) entities with joint control or significant influence over the entity;	IAS 24 (2009) - (19)(b)		
	(c) subsidiaries;	IAS 24 (2009) - (19)(c)		
	(d) associates;	IAS 24 (2009) -		
	(e) joint ventures in which the entity is a venturer;	IAS 24 (2009) - (19)(e)		
	(f) key management personnel of the entity or its parent; and	IAS 24 (2009) -		
	(g) other related parties.	IAS 24 (2009) -		
331.	Related party transactions - arm's length transactions DO NOT disclose that related party transactions were made on terms equivalent to those that prevail in arm's length transactions unless such terms can be substantiated. Note: Where the entity is controlled, jointly controlled or significantly influenced by a government and it has taken advantage of the paragraph 25 disclosure exemption in IAS 24(2009) please answer not applicable to this question if this is so the case and answer question 4.18.14	IAS 24 (2009) - (23)		
332.	Related party transactions - Government-related entity taken exemption Where the government-related entity applies the exemption in paragraph 25 of IAS 24 (2009) it shall :			

		Sources	Y-NM-NA	Comments
	(a) disclose the name of the government ;	IAS 24 (2009) - (26)(a)		
	(b) disclose the nature of its relationship with the reporting entity (i.e. control, joint control or significant influence);	IAS 24 (2009) - (26)(a)		
	(c) disclose 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: (i) the nature and amount of each individually significant transaction; and	IAS 24 (2009) - (26)(b)(i)		
	(ii) for other transactions that are collectively, but not individually, significant, a qualitative or quantitative indication of their extent. (Types of transactions include those listed in paragraph 21 of IAS 24(2009)	IAS 24 (2009) - (26)(b)(ii)		
	Concession Operators and Concession Providers			
333.	Concession Operators and Concession Providers All aspects of a service concession arrangement should be considered in determining the appropriate disclosures in the notes to the financial statements. Provide the following disclosures individually for each service concession arrangement entered into by a concession operator or concession provider, or in aggregate for each class of service concession arrangements. A class is a grouping of service concession arrangements involving services of a similar nature (e.g., toll collections, telecommunications and water treatment services):			
	(a) a description of the arrangement;	SIC 29 - 6(a)		
	(b) significant terms of the arrangement that may affect the amount, timing and certainty of future cash flows (e.g. the period of the concession, re-pricing dates and the basis upon which re-pricing or re-negotiation is determined)	SIC 29 - 6(b)		
334.	Concession Operators and Concession Providers(c) the nature and extent (e.g. quantity, time period or amount as appropriate) of:	SIC 29 - 6(c)		
	(i) rights to use specified assets;	SIC 29 - 6(c)		
	(ii) obligations to provide or rights to expect provision of services;	SIC 29 - 6(c)		
	(iii) obligations to acquire or build items of property, plant or equipment;	SIC 29 - 6(c)		
	(iv) obligation to deliver or rights to receive specified assets at the end of the concession period;	SIC 29 - 6(c)		
	(v) renewal and termination options;	SIC 29 - 6(c)		
	(vi) other rights and obligations;	SIC 29 - 6(c)		

		Sources	Y-NM-NA	Comments
	(d) changes in the arrangement occurring during the period;			
	(e) how the service arrangement has been classified.	SIC 29 - 6(e)		
335.	Amounts of revenue and profits or losses for operators Where the entity is an operator disclose the amount of revenue and profits or losses recognised in the period on exchanging construction services for an intangible or financial asset.	SIC 29 - 6A		
	Non-current Assets Held for Sale and Discontinued Operations			
336.	Assets and liabilities classified as held for sale Disclose on the face of the balance sheet or in the notes the major classes of assets and liabilities that are classified as held for sale. (Note: Disclosure is not required where a disposal group is a newly acquired subsidiary that meets the criteria to be classified as held for sale)	IFRS 5 - 39IFRS 5 - 38		
337.	Non-current assets and disposal groups classified as held for sale In the period in which a non-current asset (or disposal group) has been classified as held for sale or sold, disclose:			
	(a) a description of the non-current asset (or disposal group);	IFRS 5 - 41(a)		
	(b) a description of the facts and circumstances of the sale, or leading to the expected disposal, and the expected manner and timing of that disposal;	IFRS 5 - 41(b)		
	(c) any impairment loss recognised for any initial or subsequent write-down of the asset (or disposal group) to fair value less cost of sale;	IFRS 5 - 41(c)		
	(d) any gain recognised on for any subsequent increase in fair value less costs to sell of the asset (or disposal group);	IFRS 5 - 41(c)		
	(e) if applicable, the segment in which the non-current asset (or disposal group) is presented in accordance with IAS 14 'Segment reporting'.	IFRS 5 - 41(d)		
	(e) if applicable, the reportable segment in which the non-current asset (or disposal group) is presented in accordance with IFRS 8 Operating Segments.	IFRS 5 - 41(d)		

		Sources	Y-NM-NA	Comments
338.	Assets and liabilities classified as held for sale For · non-current assets; and· assets and liabilities of disposal groups classified in the current period as held for sale do NOT reclassify or re-present comparatives to reflect their classification in the current period as held for sale;	IFRS 5 - 40		
339.	Discontinued operations of prior periods Disclose the nature and amount of adjustments 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. Examples of circumstances in which these adjustments may arise include the following · The resolution of uncertainties that arise form the terms of the disposal transaction, such as the resolution of purchase price adjustments and indemnification issues with the purchaser· 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· The settlement of employee benefit plan obligations, provided that the settlement is directly related to the disposal transaction	IFRS 5 - 35		
340.	Reclassifying discontinued operations as continuing If the entity · ceases to classify a component of an entity as held for sale;· reclassifies an asset that was previously classified as held for sale; or· has removed an individual asset from a disposal group classified as held for sale			
	(a) reclassify the results of the component previously presented in discontinued operations as continuing operations for all periods presented;	IFRS 5 - 36		
	(b) describe prior period amounts as having been re-presented;	IFRS 5 - 36		
	(c) describe the facts and circumstances leading to the decision to reclassify;	IFRS 5 - 42		
	(d) describe the effect on the results of operations for the period and any prior period presented.	IFRS 5 - 42		

		Sources	Y-NM-NA	Comments
	Share-based Payments			
341.	Share-based Payments For share-based payment arrangements disclose:			
	(a) a description of each type of share-based payment arrangement that existed during the period, including the general terms and conditions of each arrangement, such as vesting requirements, the maximum term of options granted and the method of settlement (e.g. cash or equity); Note: substantially similar arrangements may be aggregated.	IFRS 2 - 45 (a)		
	(b) the number of share options:			
	(i) outstanding at the beginning of the period;	IFRS 2 - 45(b)		
	(ii) granted during the period;	IFRS 2 - 45(b)		
	(iii) forfeited during the period;	IFRS 2 - 45 (b)		
	(iv) exercised during the period;	IFRS 2 - 45(b)		
	(v) expired during the period;	IFRS 2 - 45(b)		
	(vi) outstanding at the end of the period;	IFRS 2 - 45(b)		
	(vii) exercisable at the end of the period;	IFRS 2 - 45(b)		
	(c) the weighted average exercise prices of share options:			
	(i) outstanding at the beginning of the period;	IFRS 2 - 45(c)		
	(ii) granted during the period;	IFRS 2 - 45(c)		
	(iii) forfeited during the period;	IFRS 2 - 45(c)		
	(iv) exercised during the period;	IFRS 2 - 45(c)		
	(v) expired during the period;	IFRS 2 - 45(c)		
	(vi) outstanding at the end of the period;	IFRS 2 - 45(c)		
	(vii) exercisable at the end of the period;	IFRS 2 - 45(c)		
	(d) for share options exercised during the period the weighted average share price at the date of exercise. Alternatively, if options were exercised on a regular basis throughout the period, disclose the weighted average share price during the period;	IFRS 2 - 45(d)		

		Sources	Y-NM-NA	Comments
	(e) the range of exercise prices of share options outstanding at the end of the period. If the range of prices is wide, divide outstanding options into ranges that are meaningful for assessing the number and timing of additional shares that may be issued and the cash that would be received on exercise of those options;	IFRS 2 - 45(e)		
	(f) the weighted average remaining contractual life of share options outstanding at the end of the period;	IFRS 2 - 45(e)		
	(g) any other information necessary to enable the users of the financial statements to understand the nature and extent of share-based payment arrangements that existed during the period.	IFRS 2 - 52		
342.	Fair values of options granted Where · share options or share appreciation rights (SARs) have been issued in a share-based payment transaction; and · the fair value of goods and services received in return have been measured indirectly (i.e. by reference to the fair value of the share options granted), disclose:			
	(a) the option pricing model used;	IFRS 2 - 47(a)		
	(b) the weighted average share price factored into the model;	IFRS 2 - 47(a)		
	(c) the exercise price factored into the model;	IFRS 2 - 47(a)		
	(d) the expected volatility factored into the model;	IFRS 2 - 47(a)		
	(e) the option life factored into the model;	IFRS 2 - 47(a)		
	(f) the expected dividends factored into the model;	IFRS 2 - 47(a)		
	(g) the risk-free interest rate factored into the model;	IFRS 2 - 47(a)		
	(h) any other inputs to the model, including the method used and assumptions made to incorporate the effects of expected early exercise;	IFRS 2 - 47(a)		
	(i) how expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility;	IFRS 2 - 47(a)		
	(j) whether and how any other features of the option grant were incorporated into the measurement of fair value, such as a market condition;	IFRS 2 - 47(a)		
	(k) any other information necessary to enable users of the financial statements to understand how the fair value of the options was determined.	IFRS 2 - 52		

		Sources	Y-NM-NA	Comments
343.	Group Settled Share based payments - fair value Where the entity has entered into group cash-settled share-based payments where another member of the group (for example the parent company) has the obligation to make the payments to the suppliers of goods or services (for example employees), in terms of arriving at the fair value of the equity instruments involved in the transaction disclose:			
	(a) the option pricing model used;	IFRS 2 - (47)(a)		
	(b) the weighted average share price factored into the model;	IFRS 2 - (47)(a)		
	(c) the exercise price factored into the model;	IFRS 2 - (47)(a)		
	(d) the expected volatility factored into the model;	IFRS 2 - (47)(a)		
	(e) the option life factored into the model;	IFRS 2 - (47)(a)		
	(f) the expected dividends factored into the model;	IFRS 2 - (47)(a)		
	(g) the risk-free interest rate factored into the model;	IFRS 2 - (47)(a)		
	(h) any other inputs to the model, including the method used and assumptions made to incorporate the effects of expected early exercise;	IFRS 2 - (47)(a)		
	(i) how expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility;	IFRS 2 - (47)(a)		
	(j) whether and how any other features of the option grant were incorporated into the measurement of fair value, such as a market condition;	IFRS 2 - (47)(a)		
	(k) any other information necessary to enable users of the financial statements to understand how the fair value of the options was determined.	IFRS 2 - (52)		
344.	Fair values of other instruments granted Where · equity instruments other than share options have been granted in an equity-settled share-based payment transaction; and· the fair value of goods and services received in return have been measured indirectly (i.e. by reference to the fair value of the instruments granted), disclose:			
	(a) the number of the equity instruments granted;	IFRS 2 - 47(b)		

		Sources	Y-NM-NA	Comments
	(b) the weighted average fair value of the equity instruments at grant date;	IFRS 2 - 47(b)		
	(c) if fair value was not measured on the basis of an observable market price, how it was determined;	IFRS 2 - 47(b)		
	(d) whether and how expected dividends were incorporated into the measurement of fair value;	IFRS 2 - 47(b)		
	(e) whether and how any other features of the equity instruments granted were incorporated into the measurement of fair value;	IFRS 2 - 47(b)		
	(f) any other information necessary to enable users of the financial statements to understand how the fair value of the equity instruments was determined;	IFRS 2 - 52		
345.	Modification of share based payment arrangements If the terms and conditions of share-based payment arrangements involving share options or share appreciation rights were modified during the period, disclose:			
	(a) an explanation of those modifications;	IFRS 2 - 47(c)		
	(b) the incremental fair value granted (as a result of those modifications);	IFRS 2 - 47(c)		
	(c) the option pricing model used to determine the incremental fair value granted;	IFRS 2 - 47(c)		
	(d) the weighted average share price factored into the model;	IFRS 2 - 47(c)		
	(e) the exercise price factored into the model;	IFRS 2 - 47(c)		
	(f) the expected volatility factored into the model;	IFRS 2 - 47(c)		
	(g) the option life factored into the model;	IFRS 2 - 47(c)		
	(h) the expected dividends factored into the model;	IFRS 2 - 47(c)		
	(i) the risk-free interest rate factored into the model;	IFRS 2 - 47(c)		
	(j) the method used and assumptions made to incorporate the effects of expected early exercise into the model;	IFRS 2 - 47(c)		
	(k) how expected volatility used in the model was determined, including an explanation of the extent to which volatility was based on historic volatility;	IFRS 2 - 47(c)		
	(l) whether and how any other features of the modification were incorporated into the measurement of incremental fair value, such as market condition;	IFRS 2 - 47(c)		
	(m) any other information necessary to enable users of the financial statements to understand how the incremental fair value of the equity instruments was determined.	IFRS 2 - 52		

		Sources	Y-NM-NA	Comments
346.	Modification of share based payment arrangements If the terms and conditions of share-based payment arrangements, other than share options and share appreciation rights, were modified during the period, disclose:			
	(a) an explanation of those modifications;	IFRS 2 - 47(c)		
	(b) the incremental fair value granted (as a result of those modifications);	IFRS 2 - 47(c)		
	(c) the incremental number of equity instrument granted;	IFRS 2 - 47(c)		
	(d) if incremental fair value was not measured on the basis of an observable market price, how it was determined;	IFRS 2 - 47(c)		
	(e) whether and how expected dividends were incorporated into the measurement of incremental fair value;	IFRS 2 - 47(c)		
	(f) whether and how any other features of the modification were incorporated into the measurement of incremental fair value;	IFRS 2 - 47(c)		
	(g) any other information necessary to enable users of the financial statements to understand how the incremental fair value of the modification was determined.	IFRS 2 - 52		
347.	Share based payment transactions measured directly If the entity has measured share based payment transactions directly (ie at the fair value of goods and services received), disclose how that fair value was determined (e.g. whether fair value was measured at a market price for those goods and services)	IFRS 2 - 48		
348.	Transaction with parties other than employees measured indirectly If the entity has entered into equity-settled share-based transactions with parties other than employees, and has measured the transaction indirectly at the fair value of the instruments granted (i.e. it has rebutted the presumption that the fair value of goods and services received can be estimated reliably), disclose:			
	(a) that fact;	IFRS 2 - 49		
	(b) an explanation of why the presumption was rebutted.	IFRS 2 - 49		

A5. Statement of Cash Flows

1.	Cash flow statement Report cash flows classified by operating, investing and financing activities. Note: For periods beginning on or after 1.1.2010 only expenditures that result in a recognised asset in the statement of financial position are eligible for classification as investing activities.	IAS 7 - 10		

		Sources	Y-NM-NA	Comments
2.	Cash flows from operating activities Report cash flows from operating activities using either:(a) the direct method, whereby major classes of gross cash receipts and gross cash payments are disclosed: or(b) the indirect method, whereby net profit or loss is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments, and items of income or expense associated with investing of financing cash flows.	IAS 7 - 18		
3.	Cash receipts and payments reported gross Report separately major classes of gross cash receipts and gross cash payments arising from investing and financing activities. However note that the following cash flows from operating, investing or financing may be reported on a net basis: (a) cash receipts and payments on behalf of customers when the cash flows reflect the activities of the customer rather than those of the entity; and (b) cash receipts and payments for items in which the turnover is quick, the amounts are large, and the maturities are short.	IAS 7 - 22IAS 7 - 21		
4.	Cash flows of a financial institution 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; and(c) cash advances and loans made to customers and the repayment of those advances and loans.	IAS 7 - 24		
5.	Cash flows from interest and dividends Disclose cash flows from interest and dividends received and paid separately, and classify each in a consistent manner from period to period as either operating, investing or financing activities.	IAS 7 - 31		
6.	Cash flows arising from taxes on income Disclose and classify cash flows arising from taxes on income separately within operating activities unless they can be separately identified with financing and investing activities.	IAS 7 - 35		
7.	Cash flows from acquisitions and disposals Disclose aggregate cash flows arising from acquisitions and disposals of subsidiaries or other business units separately within investing activities.	IAS 7 - 39		
8.	Cash flows from acquisitions and disposals Present and classify cash flows arising from obtaining or losing control of subsidiaries or other businesses separately within investing activities.	IAS 7 - 39		

		Sources	Y-NM-NA	Comments
9.	Cash flows arising from changes in ownership interests Cash flows arising from changes in ownership interests that do not result in a loss of control shall be classified as cash flows from financing activities. Note: This applies unless the subsidiary is held by an investment entity (as defined in IFRS 10) which is required to be measured at fair value through profit or loss.	IAS 7 - 42A		
10.	Cash flows from acquisitions and disposals Disclose, in aggregate, in respect of both acquisitions and disposals of subsidiaries or other business units during the period each of the following:	IAS 7 - 39		
	(a) the total purchase or disposal consideration;	IAS 7 - 40(a)		
	(b) the portion of the consideration discharged by means of cash and cash equivalents;	IAS 7 - 40(b)		
	(c) the amount of cash and cash equivalents in the subsidiary or business unit acquired or disposed of;	IAS 7 - 40(c)		
	(d) the amount of the assets and liabilities other than cash or cash equivalents acquired or disposed of, summarised by each major category.	IAS 7 - 40(d)		
11.	Cash flows from acquisitions and disposals Disclose, in aggregate, in respect of both obtaining and losing control of subsidiaries or other businesses during the period each of the following:			
	(a) the total consideration paid or received;	IAS 7 - 40(a)		
	(b) the portion of the consideration consisting of cash and cash equivalents;	IAS 7 - 40(b)		
	(c) the amount of cash and cash equivalents in the subsidiaries or other businesses over which control is obtained or lost;	IAS 7 - 40(c)		
	Note: Per IAS 7 40A an entity need not apply this disclosure requirement to an investment in a subsidiary that is required to be measured at fair value through profit or loss.			
	(d) the amount of the assets and liabilities other than cash or cash equivalents in the subsidiaries or other businesses over which control is obtained or lost, summarised by each major category.	IAS 7 - 40(d)		
	Note: Per IAS 7 40A an entity need not apply this disclosure requirement to an investment in a subsidiary that is required to be measured at fair value through profit or loss.			

		Sources	Y-NM-NA	Comments
12.	Cash flows attributable to the exploration for and evaluation of mineral resources Disclose the investing cash flows arising form the exploration for and evaluation of mineral resources:			
	(a) the cash flows attributable to the operating activities arising from the exploration for and evaluation of mineral resources; and	IFRS 6 - 24(b)		
	(b) the cash flows arising from investing activities arising form the exploration for and evaluation of mineral resources.	IFRS 6 - 24(b)		
13.	Significant non-cash transactions Disclose significant investing and financing non-cash transactions in the notes to the accounts, providing all relevant information about these activities.	IAS 7 - 43		
14.	Cash flows attributable to discontinued operations Disclose either in the notes or on the face of the cash flow statement (Note: Disclosure not required for disposal groups that are newly acquired subsidiaries meeting the criteria to be classified as held for sale):	IFRS 5 - 34IFRS 5 - 33(c)		
	(a) the cash flows attributable to the operating, investing and financing activities of discontinued operations.	IFRS 5 - 33(c)		
	(b) Re-present cash flow information for prior periods presented in the financial statements so that the disclosures relate to all operations that have been discontinued by the balance sheet date for the latest period presented.	IFRS 5 - 34		
15.	Evaluate changes in liabilities Do the notes 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? *Liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified in the statement of cash flows as cash flows from financing activities. In addition, the disclosure requirement in paragraph 44A also applies to changes in financial assets (for example, assets that hedge liabilities arising from financing activities) if cash flows from those financial assets were, or future cash flows will be, included in cash flows from financing activities.*	IAS 7 – 44A IAS 7 – 44B		
	To satisfy the requirement above, do the notes disclose the following changes in liabilities arising from financing activities:	IAS 7 – 44B		
	(a) changes from financing cash flows;			
	(b) changes arising from obtaining or losing control of subsidiaries or businesses			

		Sources	Y-NM-NA	Comments
	(c) the effect of changes in foreign exchange rates			
	(d) changes in fair values; and			
	(e) other changes			
16.	If the disclosure requirement in paragraph 44A is fulfilled 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 paragraph 44B, do the notes 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?	IAS 7 – 44D		
17.	If an entity provides the disclosure required by paragraph 44A in combination with disclosures of changes in other assets and liabilities, do the notes disclose the changes in liabilities arising from financing activities separately from changes in those other assets and liabilities?	IAS 7 – 44E		
18.	Reconciliation of the components of cash and cash equivalents Disclose the components of cash and cash equivalents and present a reconciliation of the amounts in its cash flow statement with the equivalent items reported in the balance sheet.	IAS 7 - 45		
19.	Cash not available for use Disclose, together with a commentary by management, the amount of significant cash and cash equivalents held by the entity that are not available for use by the group.	IAS 7 - 48		
20.	Credit risk - Guarantees Although not necessarily recognised on the balance sheet, guaranteeing an obligation of another party creates a liability and exposes the entity to credit risk. This is taken into account in the disclosure of information about the entity's exposure to credit risk.	IAS 32 - 82		
21.	Additional cash flow information Disclosure of the following information, together with a commentary by management, is ENCOURAGED:			
	(a) amount of undrawn borrowing facilities that may be available for future operating activities and to settle capital commitments, indicating any restrictions on the use of these facilities;	IAS 7 - 50(a)		
	(b) aggregate amounts of the cash flows from each of operating, investing and financing activities related to interests in joint ventures reported using proportionate consolidation;	IAS 7 - 50(b)		
	(c) aggregate amount of cash flows that represent increases in operating capacity separately from those that are required to maintain operating capacity;	IAS 7 - 50(c)		

		Sources	Y-NM-NA	Comments
	(d) amount of cash flows arising from the operating, investing and financing activities of each reported industry and geographical segment.	IAS 7 - 50(d)		
	(da) amount of cash flows arising from the operating, investing and financing activities of each reportable segment.	IAS 7 - 50(d)		

A6. Statement of Changes in Equity

		Sources	Y-NM-NA	Comments
1.	Statement of Changes in Equity Present a statement of changes in equity that shows in that statement:			
	(A) total comprehensive income for the period;	IAS 1 (2007) - 106(a)		
	(B) the total amounts of total comprehensive income attributable to owners of the parent and to non-controlling interests (minority interest);	IAS 1 (2007) - 106(a)		
	(C) for each component of equity, the effects of retrospective application or retrospective restatement recognised in accordance with IAS 8;	IAS 1 (2007) - 106(b)		
	(D) for each component of equity, a reconciliation between the carrying amount at the beginning and end of the period separately disclosing:(a) profit or loss	IAS 1 (2007) - 106(d)(i)		
	(b) each item of other comprehensive income	IAS 1 (2007) - 106(d)(ii)		
	(bb) other comprehensive income	IAS 1 (2007) - 106(d)(ii)		
	(c) transactions with owners in their capacity as owners, showing separately:(i) contributions by owners	IAS 1 (2007) - 106(d)(iii)		
	(ii) distributions to owners	IAS 1 (2007) - 106(d)(iii)		
	(iii) changes in ownership interests in subsidiaries that do not result in a loss of control.	IAS 1 (2007) - 106(d)(iii)		
2.	Information to be presented in SOCIE or notes For each component of equity present an analysis of other comprehensive income by item (either in the statement of changes in equity or in the notes).	IAS 1 (2007) - 106(d)(ii)		
3.	Transactions with owners Show in the statement of changes in equity the amounts of transactions with owners in their capacity as owners showing separately contributions by and distributions to owners.	IAS 1 (2007) - 106(c)		
4.	Components of equity For each component of equity, present a reconciliation between the carrying amount at the beginning and the end of the period, separately disclosing each change.	IAS 1 (2007) - 106(d)		

		Sources	Y-NM-NA	Comments
5.	Proposed Dividends An entity shall present, either in the statement of changes in equity or in the notes, the amount of dividends recognised as distributions to owners during the period, and the related amount of dividends per share.	IAS 1 (2007) - 107		
6.	Impairment losses For each class of asset, disclose:			
	(a) the amount of impairment losses on revalued assets recognised directly in equity during the period;	IAS 36 - 126(c)		
	(b) the amount of reversals of impairment losses on revalued assets recognised directly in equity during the period.	IAS 36 - 126(d)		
7.	Tax relating to items charged or credited to equity Disclose separately the aggregate current and deferred tax relating to items that are charged or credited to equity.	IAS 12 - 81(a)		

A7. Statement of Recognised Income and Expense

1.	Tax relating to items charged or credited to equity Disclose separately the aggregate current and deferred tax relating to items that are charged or credited to equity.	IAS 12 - 81(a)		

A8. Capital Disclosure

1.	Capital An entity shall disclose information that enables the users of its financial statements to evaluate the entity's objectives, policies and processes for managing capital.	IAS 1 (2007) - 134		
2.	Capital - Qualitative information Disclose qualitative information (based on the information provided internally to the entity's key management personnel) about the entity's objectives, policies and processes for managing capital, including but not limited to:			
	(a) a general description of what the entity manages as capital;	IAS 1 (2007) - 135(a)(i)		
	(b) when an entity is subject to externally imposed capital requirements, the nature of those requirements and how those requirements are incorporated into the management of capital; and	IAS 1 (2007) - 135(a)(ii)		
	(c) How the entity is meeting its objectives for managing capital.	IAS 1 (2007) - 135(a)(iii)		

		Sources	Y-NM-NA	Comments
3.	Capital - quantitative data Disclose summary quantitative data (based on the information provided internally to the entity's key management personnel) about what the entity manages as capital. Note: 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).	IAS 1 (2007) - 135(b)		
4.	Capital - changes from the previous period In respect of capital an entity shall disclose:			
	(a) Any changes in the entity's objectives, policies and processes for managing capital from the previous period; and	IAS 1 (2007) - 135(c)		
	(b) Any changes in what the entity manages as capital.	IAS 1 (2007) - 135(c)		
5.	Capital - externally imposed capital requirements Where the entity has externally imposed capital requirements placed upon it disclose:			
	(a) whether during the period the entity has complied with any externally imposed capital requirements to which it is subject; and	IAS 1 (2007) - 135(d)		
	(b) when the entity has not complied with such externally imposed capital requirements, the consequences of such non-compliance.	IAS 1 (2007) - 135(d)		
6.	Capital Disclosure Requirements - aggregate Information Where aggregate disclosure of capital requirements and how capital is managed would not provide useful information or distorts the financial statements user's understanding of the entity's capital resources, has the entity disclosed separate information for each capital requirement for which the entity is subject to ?	IAS 1 (2007) - 136		

A9. Fair Value Hierarchy Transfers

		Sources	Y-NM-NA	Comments
1.	Fair value disclosure - general information 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.	IFRS 13 - (91)(a)		
	(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 - (91)(b)		

		Sources	Y-NM-NA	Comments
2.	Fair value - additional disclosure If the disclosures provided in accordance with this IFRS and other IFRSs are insufficient to meet the objectives in question 11.1, an entity shall disclose additional information necessary to meet those objectives.	IFRS 13 - (92)		
3.	Fair value measurement - minimum disclosure requirements Disclose, at a minimum, the following information for each class of assets and liabilities measured at fair value (including measurements based on fair value within the scope of this IFRS) in the statement of financial position after initial recognition:			
	(A) for recurring and non-recurring fair value measurements, the fair value measurement at the end of the reporting period.	IFRS 13 - (93)(a)		
	(B) for non-recurring fair value measurements, the reasons for the measurement.	IFRS 13 - (93)(a)		
	(C) for recurring and non-recurring fair value measurements, the level of the fair value hierarchy within which the fair value measurements are categorised in their entirety (Level 1, 2 or 3).	IFRS 13 - (93)(b)		
	(D) for assets and liabilities held at the end of the reporting period that are measured at fair value on a recurring basis disclose:(i) the amounts of any transfers between Level 1 and Level 2 of the fair value hierarchy and the reasons for those transfers. Note: Transfers into each level shall be disclosed and discussed separately from transfers out of each level.	IFRS 13 - (93)(c) IFRS 13 - (95)		
	(ii) the reasons for those transfers between Level 1 and Level 2 of the fair value hierarchy. Note: Transfers into each level shall be disclosed and discussed separately from transfers out of each level.	IFRS 13 - (93)(c) IFRS 13 - (95)		
	(iii) the entity's policy for determining when transfers between level 1 and level 2 are deemed to have occurred Note 1: Transfers into each level shall be disclosed and discussed separately from transfers out of each level. Note 2: These policies are required to be consistently followed. Note 3: The policy about the timing of recognising transfers shall be the same for transfers into the levels as for transfers out of the levels.	IFRS 13 - (95) IFRS 13 - (93)(c)		
	(E) For recurring and non-recurring fair value measurements categorised within Level 2 and Level 3 of the fair value hierarchy disclose:(i) A description of the valuation technique(s).	IFRS 13 - (93)(d)		
	(ii) The inputs used in the fair value measurement.	IFRS 13 - (93)(d)		

	Sources	Y-NM-NA	Comments
(iii) If there has been a change in valuation technique (for example a changing from a market approach to an income approach or the use of an additional valuation technique), the entity shall disclose:(I) that change; and	IFRS 13 - (93)(d)		
(II) the reason(s) for making that change.	IFRS 13 - (93)(d)		
(F) for recurring and non-recurring fair value measurements categorised within Level 3 of the fair value hierarchy, an entity shall provide quantitative information about the significant unobservable inputs used in the fair value measurement .	IFRS 13 - (93)(d)		
(G) For recurring fair value measurements categorised within Level 3 of the fair value hierarchy disclose:(i) a reconciliation from the opening balances to the closing balances.	IFRS 13 - (93)(e)		
(ii) Disclose separately in the reconciliation changes during the period attributable to the following:(I) total gains or losses for the period recognised in profit or loss.	IFRS 13 - (93)(e)(i)		
(II) the line item(s) in profit or loss in which the above gains or losses are recognised.	IFRS 13 - (93)(e)(i)		
(III) total gains or losses for the period recognised in other comprehensive income.	IFRS 13 - (93)(e)(ii)		
(IV) the line item(s) in other comprehensive income in which the above gains or losses are recognised.	IFRS 13 - (93)(e)(ii)		
(V) purchases, sales, issues and settlements (each of those types of changes disclosed separately).	IFRS 13 - (93)(e)(iii)		
(VI) the amounts of any transfers into or out of Level 3 of the fair value hierarchy. Note: Transfers into Level 3 shall be disclosed and discussed separately from transfers out of Level 3.	IFRS 13 - 13(95) IFRS 13 - (93)(e)(iv)		
(VII) the reasons for the transfers into or out of level 3. Note: Transfers into Level 3 shall be disclosed and discussed separately from transfers out of Level 3.	IFRS 13 - (93)(e)(iv) IFRS 13 - (95)		
(VIII) the entity's policy for determining when transfers into or out of level 3 are deemed to have occurred . Note 1: Transfers into Level 3 shall be disclosed and discussed separately from transfers out of Level 3. Note 2: These policies are required to be consistently followed. Note 3: The policy about the timing of recognising transfers shall be the same for transfers into the levels as for transfers out of the levels.	IFRS 13 - (95) IFRS 13 - (93)(e)(iv)		

	Sources	Y-NM-NA	Comments
(H) for recurring fair value measurements categorised within Level 3 of the fair value hierarchy disclose:(i) the amount of the total gains or losses for the period (as required to be disclosed under question 11.2.1 G (ii) I and II) included in profit or loss that is attributable to the change in unrealised gains or losses relating to those assets and liabilities held at the end of the reporting period; and	IFRS 13 - (93)(f)		
(ii) the line item(s) in profit or loss in which those unrealised gains or losses are recognised.	IFRS 13 - (93)(f)		
(I) for recurring and non-recurring fair value measurements categorised within Level 3 of the fair value hierarchy, a description of the valuation processes used by the entity (including, for example, how an entity decides its valuation policies and procedures and analyses changes in fair value measurements from period to period).	IFRS 13 - (93)(g)		
(J) For recurring fair value measurements categorised within Level 3 of the fair value hierarchy disclose:(i) for all such measurements, a narrative description of the sensitivity of the fair value measurement to changes in unobservable inputs if a change in those inputs to a different amount might result in a significantly higher or lower fair value measurement.	IFRS 13 - (93)(h)(i)		
(ii) If there are interrelationships between those inputs and other unobservable inputs used in the fair value measurement, an entity shall also provide a 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. Note: To comply with that disclosure requirement, the narrative description of the sensitivity to changes in unobservable inputs shall include, at a minimum, the unobservable inputs disclosed when complying with question11.2.1 (F) above.	IFRS 13 - (93)(h)(i)		
(K) 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 :(i) state that fact.	IFRS 13 - (93)(h)(ii)		
(ii) disclose the effect of those changes.	IFRS 13 - (93)(h)(ii)		
(iii) disclose how the effect of a change to reflect a reasonably possible alternative assumption was calculated.	IFRS 13 - (93)(h)(ii)		
(L)For recurring and non-recurring fair value measurements, if the highest and best use of a non-financial asset differs from its current use, an entity shall disclose that fact and why the non-financial asset is being used in a manner that differs from its highest and best use.	IFRS 13 - (93)(i)		

		Sources	Y-NM-NA	Comments
5.	Assets and liabilities not measured at fair value but fair value is disclosed For each class of assets and liabilities not measured at fair value in the statement of financial position but for which the fair value is disclosed, an entity shall disclose: Note: For such assets and liabilities, an entity does not need to provide the other disclosures required by IFRS 13.			
	(a) the level of the fair value hierarchy within which the fair value measurements are categorised in their entirety (Level 1, 2 or 3).	IFRS 13 - (97)		
	(b) a description of the valuation technique(s).	IFRS 13 - (97)		
	(c) The inputs used in the fair value measurement.	IFRS 13 - (97)		
	(d) If there has been a change in valuation technique (eg changing from a market approach to an income approach or the use of an additional valuation technique), the entity shall disclose:(i) that change; and	IFRS 13 - (97)		
	(ii) the reason(s) for making that change.	IFRS 13 - (97)		
	(e) if the highest and best use of a non-financial asset differs from its current use, an entity shall disclose that fact and why the non-financial asset is being used in a manner that differs from its highest and best use.	IFRS 13 - (97)		
6.	Liabilities measured at fair value For a liability measured at fair value and issued with an inseparable third-party credit enhancement, an issuer shall disclose the existence of that credit enhancement and whether it is reflected in the fair value measurement of the liability.	IFRS 13 - (98)		
7.	Presentation of quantitative disclosures in tabular format An entity shall present the quantitative disclosures required by IFRS 13 in a tabular format unless another format is more appropriate.	IFRS 13 - (99)		
8.	Fair value - additional disclosure If the disclosures provided in accordance with IFRS 13 Fair Value Measurement (and other IFRSs) are insufficient to meet the objectives in question 11.1, an entity shall disclose additional information necessary to meet those objectives	IFRS 13 - (92)		

End of Checklist

IFRS disclosure checklist 2017

Section B: Additional Disclosures

	Sources	Y-NM-NA	Comments
B1. First time adoption			
1. Historical information presented under previous GAAP In any financial statements containing historical summaries or comparative information in accordance with previous GAAP:			
(a) label the previous GAAP information prominently as not being prepared under IFRSs; and	IFRS 1 (2008) - 22(a)		
(b) disclose the nature of the main adjustments that would make it comply with IFRS. The entity need not quantify those adjustments.	IFRS 1 (2008) - 22(b)		
2. First-time adoption of IFRS If the entity did not present financial statements for previous periods disclose that fact in its first IFRS financial statements.	IFRS 1 (2008) - 28		
3. Resuming the preparation of annual financial statements in accordance with IFRSs The entity, that has applied IFRSs in a previous period (but the most recent previous annual financial statements did not contain an explicit and unreserved statement of compliance with IFRSs) shall disclose:			
(a) the reason it stopped applying IFRSs;	IFRS 1 (2008) - 23A(a		
(b) the reason it is resuming the application of IFRSs; and	IFRS 1 (2008) - 23A(b)		
(c) an explanation of the reasons for electing to apply IFRSs as if it had never stopped applying IFRSs.	IFRS 1 (2008) - 23B		
4. Explanation of transition to IFRSs An entity shall explain how the transition from previous GAAP to IFRSs affected its reported financial position, financial performance and cash flows.	IFRS 1 (2008) - 23		
5. First-time adoption of IFRS - Reconciliations Explain how the transition from previous GAAP to IFRSs affected the entity's reported financial position, financial performance and cash flows. Such explanation should include:			
(a) reconciliations of its equity reported under previous GAAP to its equity under IFRSs for both of the following dates:(i) the date of transition to IFRS;	IFRS 1 (2008) - 24(a)(i)		
(ii) the end of the latest period presented in the entity's most recent annual financial statements under previous GAAP;	IFRS 1 (2008) - 24(a)(ii)		

Section B – Additional Disclosures

		Sources	Y-NM-NA	Comments
	(b) a reconciliation to its total comprehensive income in accordance with IFRSs for the latest period in the entity's most recent annual financial statements. The starting point for that reconciliation shall be the total comprehensive income in accordance with previous GAAP for the same period or, if an entity did not report such a total, profit or loss reported under previous GAAP.	IFRS 1 (2008) - 24(b)		
	(c) if the entity recognised or reversed any impairment losses for the first time in preparing its opening IFRS statement of financial position, the disclosures that IAS 36 'Impairment of Assets' would have required if the entity had recognised those impairment losses or reversals in the period beginning with the date of transition to IFRSs (See the Help box for the relevant IAS 36 disclosures);	IFRS 1 (2008) - 24(c)		
	(d) give sufficient detail in the reconciliations required by IFRS 1(2008) 24 (a) and (b), as specified in question 2.9A.1 (a) and (b) above, to enable users to understand the material adjustments to the statement of financial position and statement of comprehensive income.	IFRS 1 (2008) - 25		
	(e) if an entity presented a cash flow statement under its previous GAAP, explain the material adjustments to the cash flow statement; and	IFRS 1 (2008) - 25		
	(f) if the entity becomes aware of the errors made under previous GAAP in the reconciliations required by IFRS 1 (2008) :24 (a) and (b), as specified in questions 2.9.1 (a) and (b) above, distinguish between the correction of those errors from changes in accounting policies.	IFRS 1 (2008) - 26		
6.	Comparative information To comply with IAS 1, an entity's first IFRS financial statements shall include at least three statements of financial position, two statements of comprehensive income, two separate income statements (if presented), two statements of cash flows and two statements of changes in equity and related notes, including comparative information.	IFRS 1 (2008) - 21		
7.	Comparative information To comply with IAS 1, an entity's first IFRS financial statements shall include at least three statements of financial position, two statements of 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, including comparative information.	IFRS 1 (2008) - (21)		

		Sources	Y-NM-NA	Comments
8.	First Time Adoption - Comparative Information An entity's first IFRS financial statements shall include at least three statements of financial position, two statements of 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, including comparative information for all periods presented.	IFRS 1 (2008) - 21		
9.	Changes in accounting policies or use of exemptions under IFRS 1 Disclose:			
	(a) the changes between the entity's first IFRS interim financial report and its first IFRS financial statements;	IFRS 1 (2008) - 27A		
	(b) update the reconciliations required by IFRS 1 paragraphs 24(a) and (b) as per questions 2.9A.1(a) and (b) above;	IFRS 1 (2008) - 27A		
10.	Early application of amendments to IFRS 1 - Additional exemptions for First-time adopters Disclose that the amendments to IFRS 1 - Additional exemptions for First-time adopters have been applied early.	IFRS 1 (2008) - 39A		
	(1) Amendments to IFRS 1: Accounting policy changes in the year of adoption	IFRS 1 (2008) - 39E		
	(2) Amendments to IFRS 1: Revaluation basis as deemed cost	IFRS 1 (2008) - 39E		
	(3) Amendments to IFRS 1: Use of deemed cost for operations subject to rate regulation	IFRS 1 (2008) - 39E		
	(1) Amendments to IFRS 1: Repeated Application of IFRS 1.	IFRS 1 (2008) - 39P		
	(2) Amendments to IFRS 1: Borrowing Costs.	IFRS 1 (2008) - 39Q		
	(4) Amendments to IFRS 1: Comparative Information for a first time adopter	IFRS 1 (2008) - 39R		
11.	Use of deemed cost after severe hyperinflation Disclose in the entity's first IFRS financial statements an explanation of how, and why, the entity had a functional currency that had both of the characteristics of severe hyperinflation .	IFRS 1 (2008) - 31C		
12.	Use of deemed cost after severe hyperinflation Disclose in the entity's first IFRS financial statements an explanation of how, and why, the entity ceased to have a functional currency that had both of the characteristics of severe hyperinflation.	IFRS 1 (2008) - 31C		

Section B – Additional Disclosures

		Sources	Y-NM-NA	Comments
13.	First-time adoption of IFRS - Deemed Cost - Intangibles If the entity uses fair value in its opening IFRS statement of financial position as deemed cost for an intangible asset that meets the criteria in IAS 38 for revaluation, the entity's first financial statements shall disclose, for each line item in the opening IFRS statement of financial position:			
	(a) the aggregate of those fair values; and	IFRS 1 (2008) - (30)		
	(b) the aggregate adjustment to the carrying amounts reported under previous GAAP.	IFRS 1 (2008) - (30)		
14.	Deemed Cost of Intangibles - Rate Regulation Disclose the basis on which carrying amounts of intangible assets were determined under previous GAAP.	IFRS 1 (2008) - 31B		
15.	First time adoption of IFRS If the entity uses fair value in its opening IFRS balance sheet as deemed cost for an item of property, plant and equipment the entity's first financial statements shall disclose, for each line item in the opening IFRS balance sheet:			
16.	First time adoption of IFRS - Deemed Cost - PPE 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 the entity's first financial statements shall disclose, for each line item in the opening IFRS statement of financial position:			
	(a) the aggregate of those fair values; and	IFRS 1 (2008) - (30)		
	(b) the aggregate adjustment to the carrying amounts reported under previous GAAP.	IFRS 1 (2008) - (30)		
17.	Use of Deemed Cost for Oil and Gas Assets in the development or production phase Where the entity, at the date of transition to IFRSs, has elected to measure oil and gas assets in the development or production phase at the amount determined for the cost centre under the entity's previous GAAP disclose:			
	(a) that fact; and	IFRS 1 (2008) - 31A		
	(b) the basis on which the carrying amounts determined under the previous GAAP were allocated.	IFRS 1 (2008) - 31A		
18.	Deemed Cost of PPE - Rate Regulation Disclose the basis on which carrying amounts of property, plant and equipment were determined under previous GAAP.	IFRS 1 (2008) - 31B		

		Sources	Y-NM-NA	Comments
19.	First-time adoption of IFRS - Investment Property If the entity uses fair value in its opening IFRS statement of financial position as deemed cost for an investment property the entity's first financial statements shall disclose, for each line item in the opening IFRS statement of financial position:			
	(a) the aggregate of those fair values; and	IFRS 1 (2008) - (30)		
	(b) the aggregate adjustment to the carrying amounts reported under previous GAAP.	IFRS 1 (2008) - (30)		
20.	Use of deemed cost - separate financial statements If the entity uses a deemed cost in its opening IFRS statement of financial position for an investment in a subsidiary, jointly controlled entity or associate in its separate financial statements (see paragraph 23B of IFRS 1), the entity's first IFRS separate financial statements shall disclose:			
	(a) the aggregate deemed cost of those investments for which deemed cost is their previous GAAP carrying amount;	IFRS 1 (2008) - 31(a)		
	(b) the aggregate deemed cost of those investments for which deemed cost is fair value; and	IFRS 1 (2008) - 31(b)		
	(c) the aggregate adjustment to the carrying amounts reported under previous GAAP.	IFRS 1 - 44A IFRS 1 (2008) - 31(c)		
21.	Limited exemption for comparatives Note: The entity need not provide the disclosures required by the amendment to IFRS 7 'Improving Disclosures about financial instruments' FOR: (1) any annual or interim period, including any statement of financial position, presented within an annual comparative period ending before 31 December 2009; or (2) any statement of financial position as at the beginning of the earliest comparative period as at a date before 31 December 2009. An entity taking advantage of this exemption is required to disclose that fact.	IFRS 1 (2008) - 39C IFRS 1 (2008) - E3		
22.	Limited exemption for comparatives For question 4.15.59A(c) and (d): The entity need not provide the disclosures required by the amendment to IFRS 7 'Improving Disclosures about financial instruments' FOR:(1) any annual or interim period, including any statement of financial position, presented within an annual comparative period ending before 31 December 2009; or(2) any statement of financial position as at the beginning of the earliest comparative period as at a date before 31 December 2009. An entity taking advantage of this exemption is required to disclose that fact.	IFRS 1 (2008) - 39C IFRS 1 (2008) - E3		

		Sources	Y-NM-NA	Comments
23.	Designation of financial assets and financial liabilities on first time adoption For previously recognised financial assets and financial liabilities that, at the date of transition to IFRS, are designated as financial assets or financial liabilities through profit or loss or as available for sale, disclose:			
	(a) the fair value of financial assets or financial liabilities designated into each category at the date of designation; and	IFRS 1 (2008) - (29)		
	(b) the classification and carrying amount in the previous financial statements.	IFRS 1 (2008) - (29)		
24.	Designation of Financial Assets on First Time Adoption For previously recognised financial assets that, at the date of transition to IFRS, are designated as financial assets measured at fair value through profit or loss disclose:			
	(a) Fair value of financial assets so designated at the date of designation;	IFRS 1 (2008) - (29)		
	(b) Their classification; and	IFRS 1 (2008) - (29)		
	(c) Their carrying amount in the previous financial statements.	IFRS 1 (2008) - (29)		
25.	Designation of Financial Liabilities on First Time Adoption Disclose the following:			
	(a) Fair value of financial liabilities so designated at the date of designation;	IFRS 1 (2008) - (29A)		
	(b) Their classification; and	IFRS 1 (2008) - (29A)		
	(c) Their carrying amount in the previous financial statements.	IFRS 1 (2008) - (29A)		

B2. Hyperinflation

		Sources	Y-NM-NA	Comments
1.	Hyperinflationary currencies If the entity reports in the currency of a hyperinflationary currency, disclose:	IAS 29		
	(a) the fact 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 balance sheet date;	IAS 29 - 39(a)		

		Sources	Y-NM-NA	Comments
	(b) whether the financial statements are based on a historical cost or a current cost approach.	IAS 29 - 39(b)		
2.	Gain/loss on net monetary position Disclose the gain or loss on the net monetary position included in net income arising from stating comparatives in terms of the measuring unit current at the balance sheet date.	IAS 29 - 9		
3.	Hyperinflationary currency - price index Disclose the identity and level of the price index at the balance sheet date and the movement in the index during the current and the previous reporting period.	IAS 29 - 39(c)		

B3. Earnings per Share

		Sources	Y-NM-NA	Comments
1.	Earnings per share Present on the face of the income statement basic and diluted earnings per share for profit or loss attributable to the ordinary equity holders of the parent entity	IAS 33 - 66		
2.	Earnings per share Present on the face of the income statement basic and diluted earnings per share for profit or loss attributable to the ordinary equity holders of the parent entity for each class of ordinary shares that has a different right to share in profit for the period	IAS 33 - 66		
3.	EPS from continuing operations Present on the face of the income statement basic and diluted earnings per share for profit or loss from continuing operations attributable to the ordinary equity holders of the parent	IAS 33 - 66		
4.	EPS from continuing operations Present on the face of the income statement basic and diluted earnings per share for profit or loss from continuing operations attributable to the ordinary equity holders of the parent entity for each class of ordinary shares that has a different right to share in profit for the period	IAS 33 - 66		
5.	EPS from continuing operations Present in the statement of comprehensive income basic and diluted earnings per share for profit or loss from continuing operations attributable to the ordinary equity holders of the parent entity for each class of ordinary shares that has a different right to share in profit for the period.	IAS 33 - 66		
6.	EPS from continuing operations If an entity presents the components of profit of loss in a separate income statement (see paragraph 81 of IAS 1 Revised 2007) it presents basic and diluted earnings per share as required in 3.44A above.	IAS 33 - 67A		

		Sources	Y-NM-NA	Comments
7.	EPS from continuing operations If an entity presents items of profit of loss in a separate statement of profit or loss (as described in paragraph 10A of IAS 1 (as amended in June 2011) it presents basic and diluted earnings per share in that separate statement, as required in 3.44A above.	IAS 33 - (67A)		
8.	EPS for discontinued operation Disclose basic and diluted amounts per share for discontinued operations on the face of the income statement or in the notes to the financial statements	IAS 33 - 68		
9.	EPS for discontinued operations Disclose basic and diluted amounts per share for discontinued operations on the face of the statement of comprehensive income in the notes to the financial statements.	IAS 33 - 68		
10.	EPS for discontinued operations If an entity presents the components of profit of loss in a separate income statement (see paragraph 81 of IAS 1 Revised 2007) it presents basic and diluted earnings per share for the discontinued operations as required in 3.45A above.	IAS 33 - 68A		
11.	EPS for discontinued operations If an entity presents items of profit or loss in a separate statement of profit or loss (as described in paragraph 10A of IAS 1 (as amended in June 2011) it presents basic and diluted earnings per share for the discontinued operations, in that separate statement or in the notes, as required in 3.45A above.	IAS 33 - (68A)		
12.	Prominence of EPS Present basic and diluted earnings per share with equal prominence for all periods presented.	IAS 33 - 66		
13.	Negative EPS Disclose basic and diluted EPS even if the amounts so disclosed are negative. (i.e. a loss per share)	IAS 33 - 69		
14.	Earnings per share Disclose:			
	(a) the amounts used as the numerators in calculating basic and diluted earnings per share, and a reconciliation of those amounts to profit or loss attributable to the parent entity for the period. Include in the reconciliation the individual effect of each class of instruments that affects earnings per share;	IAS 33 - 70(a)		
	(b) the weighted average number of ordinary shares used as the denominator in calculating basic and diluted earnings per share, and a reconciliation of these denominators to each other. Include in the reconciliation the individual effect of each class of instruments that affects earnings per share;	IAS 33 - 70(b)		

		Sources	Y-NM-NA	Comments
	(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 antidilutive for the periods presented;	IAS 33 - 70(c)		
	(d) a description of ordinary share transactions or potential ordinary share transactions, that occur after the balance sheet date and that would have changed significantly the number of ordinary shares or potential ordinary shares outstanding at the end of the period if those transactions had occurred before the end of the reporting period. Note: Where, after the year end, the number of ordinary or potential ordinary shares outstanding increases as a result of a capitalisation, bonus issue or share split, or decreases as a result of a reverse share split, this disclosure does not apply. This is because the denominator used in the calculation of basic and diluted earnings per share presented on the face of the income statement already reflect those changes. The help screen gives examples of transactions which are relevant for the purposes of this disclosure	IAS 33 - 70(d) IAS 33 - 64		
15.	EPS - Contracts generating potential ordinary shares Disclosure of the terms and conditions of financial instruments and other contracts which generate potential ordinary shares affecting the measurement of basic and diluted EPS is ENCOURAGED, even if such disclosure is not specifically required by IAS 32 (Financial instruments: disclosure and presentation.)	IAS 33 - 72		
16.	Disclosure of additional EPS figures Where an entity discloses, in addition to basic and diluted EPS, amounts per share using a reported component of the income statement other than one required by IAS 33 'Earnings per Share':			
	(a) disclose basic and diluted amounts per share relating to that component with equal prominence (such amounts being calculated using the weighted average number of ordinary shares determined in accordance with IAS 33 'Earnings per Share');	IAS 33 - 73		
	(b) present those additional basic and diluted EPS amounts in the notes to the financial statements, NOT on the face of the income statement;	IAS 33 - 73		
	(c) disclose the basis on which the numerator(s) is (are) determined, including whether amounts per share are before tax or after tax;	IAS 33 - 73		
	(d) if a component of the income statement is used that is not reported as a line item in the income statement, disclose a reconciliation between the component used and a line item that is reported in the income statement.	IAS 33 - 73		

		Sources	Y-NM-NA	Comments
B4. Agriculture				
1.	Agricultural activity If not published elsewhere in information published with the financial statements, describe:	IAS 41 - 46(b) IAS 41 - 46(a)		
	(a) the nature of the entity's activities involving each group of biological asset; and	IAS 41 - 46(a)		
	(b) non-financial measures or estimates of the physical quantities of (i) each group of the entity's biological assets at the end of the period;	IAS 41 - 46(b)		
	(ii) output of agricultural produce during the year.	IAS 41 - 46(b)		
2.	Fair value of agricultural assets Disclose the methods and significant assumptions applied in determining the fair value of each group of agricultural produce at the point of harvest and each group of biological assets.	IAS 41 - 47		
3.	Biological assets carried at historic cost If an entity measures biological assets at their cost less any accumulated depreciation and any accumulated impairment losses at the end of the period, disclose for such biological assets:	IAS 41 - 54(d) IAS 41 - 54(e)		
	(a) the depreciation method used;	IAS 41 - 54(d)		
	(b) the useful lives or the depreciation rates used.	IAS 41 - 54(e)		
4.	Gains and losses on biological assets 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 estimated point-of-sale costs of biological assets	IAS 41 - 40		
5.	Disposal of biological assets If, during the current period, the entity measures biological assets at their cost less any accumulated depreciation and any accumulated impairment losses, disclose any gain or loss recognised on disposal of such biological assets.	IAS 41 - 55		
6.	Fair value of agricultural produce Disclose the fair value less estimated point-of-sale costs of agricultural produce harvested during the period, determined at the point of harvest	IAS 41 - 48		
7.	Agricultural activity Disclose:	IAS 41 - 49		

		Sources	Y-NM-NA	Comments
	(a) the existence and carrying amounts of biological assets whose title is restricted, and the carrying amounts of biological assets pledged as security for liabilities;	IAS 41 - 49		
	(b) the amount of commitments for the development or acquisition of biological assets;	IAS 41 - 49		
8.	Biological Assets Present a reconciliation of changes in the carrying amount of biological assets between the beginning and the end of the current period including:	IAS 41 - 51 IAS 41 - 55 IAS 41 - 50		
	(a) the gain or loss arising from changes in fair value less estimated point-of-sale costs;	IAS 41 - 50		
	(b) increases due to purchases;	IAS 41 - 50		
	(c) decreases attributable 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	IAS 41 - 50		
	(d) decreases due to harvest;	IAS 41 - 50		
	(e) increases resulting from business combinations;	IAS 41 - 50		
	(f) net exchange differences arising on the translation of financial statements into a different presentation currency, and on the translation of a foreign operation into the presentation currency of the reporting entity;	IAS 41 - 50		
	(g) other changes.	IAS 41 - 50		
9.	Biological Assets If, during the current period, an entity measures biological assets at their cost less any accumulated depreciation and any accumulated impairment losses the reconciliation should disclose amounts related to such biological assets separately. In addition, the reconciliation should include the following amounts included in net profit or loss related to those biological assets:			
	(a) impairment losses;	IAS 41 - 55		
	(b) reversals of impairment losses; and	IAS 41 - 55		
	(c) depreciation.	IAS 41 - 55		
10.	Biological Assets The fair value less estimated point of sale costs of a biological asset can change due to both physical changes and price changes in the market. Separate disclosure of physical and price changes is useful in appraising current period performance and future prospects, particularly when there is a production cycle of more than one year. In such cases, an entity is ENCOURAGED to disclose, by group or otherwise, the amount of change in fair value less estimated point-of-sale costs included in net profit or loss due to physical changes and due to price changes.	IAS 41 - 51		

Section B – Additional Disclosures

		Sources	Y-NM-NA	Comments
	This information is generally less useful when the production cycle is less than one year.			
11.	Biological Assets If an entity measures biological assets at their cost less any accumulated depreciation and any accumulated impairment losses at the end of the period, the entity should disclose for such biological assets:			
	(a) a description of the biological assets;	IAS 41 - 54(a)		
	(b) an explanation of why fair value cannot be measured reliably;	IAS 41 - 54(b)		
	(c) if possible, the range of estimates within which fair value is highly likely to lie;	IAS 41 - 54(c)		
	(d) the gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period.	IAS 41 - 54(f)		
12.	Biological assets 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, an entity should disclose for those biological assets:	IAS 41 - (a) (b) (c)		
	(a) a description of the biological assets;	IAS 41 - 56(a)		
	(b) an explanation of why fair value has become reliably measurable;	IAS 41 - 56(b)		
	(c) the effect of the change;	IAS 41 - 56(c)		
	(d) if possible, the range of estimates within which fair value is highly likely to lie;	IAS 41 - 54(c)		
	(e) the depreciation method used;	IAS 41 - 54(d)		
	(f) the useful lives or the depreciation rates used;	IAS 41 - 54(e)		
	(g) the gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period;	IAS 41 - 54(f)		
	(h) impairment losses; and	IAS 41 - 55(a)		
	(i) reversals of impairment losses.	IAS 41 - 55(b)		

		Sources	Y-NM-NA	Comments
13.	Government grants for agricultural activity Disclose the following related to the entity's agricultural activity:			
	(a) the nature and extent of government grants recognised in the financial statements	IAS 41 - 57		
	(b) unfulfilled conditions and other contingencies attaching the government grants; and	IAS 41 - 57		
	(c) significant decreases expected in the level of government grants.	IAS 41 - 57		
14.	Biological Assets Provide a description of each group of biological assets.	IAS 41 - 41		
15.	Biological Assets An entity is ENCOURAGED 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, as appropriate. 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 provide information that may be helpful in assessing the timing of future cash flows. An entity discloses the basis for making any such distinctions.	IAS 41 - 43		
16.	In the reporting period when Agriculture: Bearer Plants (Amendments to IAS 16 and IAS 41) is first applied has the entity disclosed the quantitative information required by paragraph 28(f) of IAS 8 for each prior period presented? *Note that an entity need not disclose the quantitative information required by paragraph 28(f) of IAS 8 for the current period.*	IAS 41 - 63		

B5. Insurance contracts

1.	Insurers - Comparatives Except where indicated, the entity need not provide comparatives for disclosures required by IFRS 4 'Insurance Contracts' if it is either · adopting IFRS 4 for the first time; or· is a first-time adopter of IFRS	IFRS 4 -42 IFRS 4 -40		

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		Sources	Y-NM-NA	Comments
2.	Insurers - Transition If the entity is a first-time adopter or it is adopting IFRS 4 'Insurance Contracts' for the first time, and it is impracticable to apply a particular requirement of paragraphs 10 to 35 of IFRS 4 to comparative information, disclose that fact. (NB With the exception of paragraphs 15-19 it is highly unlikely to be impracticable to apply these paragraphs to comparative information.) Note: Paragraphs 10 to 12 deal with the unbundling of deposit components. Paragraphs 13 to 35 deal with the following measurement and recognition issues relating to insurance contracts: · 13-14: Temporary exemption from some other IFRSs· 15-19: Liability adequacy test· 20: Impairment of reinsurance assets· 21-30: Changes in accounting policies· 31-33: Insurance contracts acquired in a business combination or portfolio transfer· 34-35: Discretionary participation features	IFRS 4 -43		
3.	Insurers - Explanation of recognised amounts Disclose:			
	(a) the accounting policies for insurance contracts and related assets, liabilities, income and expense (NB Comparatives required even if the entity is applying IFRS 4 'Insurance Contracts' for the first time, or is a first-time adopter of IFRS);	IFRS 4 -37(a)		
	(b) the recognised assets liabilities, income and expense (and if the entity presents its cash flow statement using the direct method, cash flows) arising from insurance contracts. (NB Comparatives required even if the entity is applying IFRS 4 'Insurance Contracts' for the first time, or is a first-time adopter of IFRS);	IFRS 4 -37(b)		
4.	Insurers - Explanation of recognised amounts(c) If the insurer is a cedant:	IFRS 4 -37(b)		
	(i) gains and losses recognised in profit or loss on buying reinsurance;	IFRS 4 -37(b)		
	(ii) if it 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;	IFRS 4 -37(b)		
	(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) above;	IFRS 4 -37(c)		
	(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;	IFRS 4 -37(d)		

		Sources	Y-NM-NA	Comments
	(f) reconciliations of changes in insurance liabilities, reinsurance assets and, if any, related deferred acquisition costs.	IFRS 4 - 37(e)		
5.	Insurers - Nature and extent of risks arising from insurance contracts Disclose:			
	(a) the entity's objectives in managing risks arising from insurance contracts and its policies for mitigating those risks;	IFRS 4 -39(a)		
	(a) its objectives, policies and processes for managing risks arising from insurance contracts and the methods used to manage those risks.	IFRS 4 - 39(a)		
	(b) 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;	IFRS 4 -39(b)		
6.	Insurers - Nature and extent of risks arising from insurance contracts(c) information about insurance risk (both before and after risk mitigation by reinsurance), including information about:			
	(i) the sensitivity to profit or loss and equity to changes in variables that have a material effect on them;	IFRS 4 -39(c)		
	(i) sensitivity to insurance risk (see Help screen);	IFRS 4 - 39(c)(i)		
	(ii) concentrations of insurance risk;	IFRS 4 -39(c)		
	(ii) concentrations of insurance risk, including a description of how management determines concentrations and a description of the shared characteristic that identifies each concentration (eg type of insured event, geographical area, or currency);	IFRS 4 - 39(c)(ii)		
	(iii) actual claims compared with previous estimates (i.e. claims development). The disclosure about claims development shall go 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 ten 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 -39(c)		
	(d) the information about exposures to interest rate risk and credit risk that IAS 32 would require if the insurance contracts were within the scope of IAS 32 (see Help! screen);	IFRS 4 -39(d)		
	(d) information about credit risk, liquidity risk and market risk that paragraphs 31–42 of IFRS 7 would require if the insurance contracts were within the scope of IFRS 7 (See Help screen);	IFRS 4 - 39(d)		

		Sources	Y-NM-NA	Comments
	(e) information about exposures to interest rate risk or market risk under 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.	IFRS 4 -39(e)		
7.	Insurers - Transition If the entity is a first-time adopter or it is adopting IFRS 4 'Insurance Contracts' for the first time, and it is impracticable to prepare information about claims development that occurred before the beginning of the earliest period for which it prepares IFRS-compliant comparative information, disclose that fact	IFRS 4 -44		
	B6. Operating Segments	IFRS8		
1.	Operating segments Disclose information to enable users to evaluate the nature and financial effects of the business activities in which the entity engages and the economic environment in which it operates.	IFRS 8 - 20		
2.	General Information An entity shall disclose the following general information:			
	(a) factors used to identify the entity's reportable segments, including the basis of organisation ;	IFRS 8 - 22(a)		
	(b) types of products and services from which each reportable segment derives its revenues.	IFRS 8 - 22(b)		
3.	General Information An entity shall disclose the following general information:			
	(a) factors used to identify the entity's reportable segments.	IFRS 8 - 22(a)		
	(b) The basis of organisation (including how the management has decided to organise the entity) .	IFRS 8 - 22(a)		
	(c) whether operating segments have been aggregated.	IFRS 8 - 22(a)		
	(d) Where the aggregation criteria has been applied disclose:(i) the judgements made in applying the aggregation criteria;	IFRS 8 - 22(aa)		
	(ii) which operating segments have been aggregated using those judgements; and	IFRS 8 - 22(aa)		
	(iii) the economic criteria that has been assessed in determining that the aggregated operating segments share similar economic characteristics.	IFRS 8 - 22(aa)		

		Sources	Y-NM-NA	Comments
	(e) the types of products and services from which each reportable segment derives its revenues.	IFRS 8 - 22(b)		
4.	Information about profit or loss, assets and liabilities An entity shall report a measure of profit or loss and total assets for each reportable segment. An entity shall report a measure of liabilities for each reportable segment if such an amount is regularly provided to the chief operating decision maker.	IFRS 8 - 23		
5.	Information about profit or loss, assets and liabilities An entity shall report a measure of profit or loss for each reportable segment. An entity shall report a measure of total assets and liabilities for each reportable segment if such amounts are regularly provided to the chief operating decision maker.	IFRS 8 - 23		
6.	Information about profit or loss, assets and liabilities An entity shall also 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 that measure of segment profit or loss:			
	(a) revenues from external customers;	IFRS 8 - 23(a)		
	(b) revenues from transactions with other operating segments of the same entity;	IFRS 8 - 23(b)		
	(c) interest revenue;	IFRS 8 - 23(c)		
	(d) interest expense;	IFRS 8 - 23(d)		
	(e) depreciation and amortisation;	IFRS 8 - 23(e)		
	(f) material items of income and expense disclosed in accordance with paragraph 86 of IAS 1 Presentation of Financial Statements or paragraph 97 of IAS 1 Presentation of Financial Statements (as revised in 2007);	IFRS 8 - 23(f)		
	(g) the entity's interest in the profit or loss of associates and joint ventures accounted for by the equity method;	IFRS 8 - 23(g)		
	(h) income tax expense or income; and	IFRS 8 - 23(h)		
	(i) material non-cash items other than depreciation and amortisation.	IFRS 8 - 23(i)		

		Sources	Y-NM-NA	Comments
7.	Interest revenue 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.	IFRS 8 - 23		
8.	Reliance on net interest revenue Where a majority of a 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, an entity may report that segment's interest revenue net of its interest expense and disclose that it has done so.	IFRS 8 - 23		
9.	Information reviewed by or regularly provided to the Chief Operating Decision Maker An entity shall 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, and	IFRS 8 - 24(a)		
	(b) the amounts of additions to non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets (see IAS 19 Employee Benefits paragraphs 54-58) and rights arising under insurance contracts. Note: For assets classified according to a liquidity presentation, non-current assets are assets that include amounts expected to be recovered more than twelve months after the balance sheet date.	IFRS 8 - 24(b)		
	(ba) the amounts of additions to non-current assets other than financial instruments, deferred tax assets, net defined benefit assets (see IAS 19 Employee Benefits) and rights arising under insurance contracts. Note: For assets classified according to a liquidity presentation, non-current assets are assets that include amounts expected to be recovered more than twelve months after the balance sheet date.	IFRS 8 - (24)(b)		
10.	Explanation of measurements An entity shall provide an explanation of the measurements of segment profit or loss, segment assets and segment liabilities for each reportable segment. At a minimum, an entity shall disclose the following:			

		Sources	Y-NM-NA	Comments
	(a) the basis of accounting for any transactions between reportable segments.	IFRS 8 - 27(a)		
	(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 paragraph 28). Those differences could include accounting policies and policies for allocation of centrally incurred costs that are necessary for an understanding of the reported segment information.	IFRS 8 - 27(b)		
	(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 paragraph 28). Those differences could include accounting policies and policies for allocation of jointly used assets that are necessary for an understanding of the reported segment information.	IFRS 8 - 27(c)		
	(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 paragraph 28). Those differences could include accounting policies and policies for allocation of jointly utilised liabilities that are necessary for an understanding of the reported segment information.	IFRS 8 - 27(d)		
	(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.	IFRS 8 - 27(e)		
	(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.	IFRS 8 - 27(f)		
11.	Reconciliations Give reconciliations of amounts in the statement of financial position (balance sheet) for reportable segments to the amounts in the entity's statement of financial position (balance sheet) amounts for each date where a statement of financial position (balance sheet) is presented.	IFRS 8 - 21		
12.	Reconciliations An entity shall provide reconciliations of all of the following : Note: All material reconciling items shall be separately identified and described .			
	(a) the total of the reportable segments' revenues to the entity's revenue.	IFRS 8 - 28(a)		

		Sources	Y-NM-NA	Comments
	(b) 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 the entity's profit or loss after those items.	IFRS 8 - 28(b)		
	(c) the total of the reportable segments' assets to the entity's assets.	IFRS 8 - 28(c)		
	(d) the total of the reportable segments' liabilities to the entity's liabilities if segment liabilities are reported in accordance with paragraph 23 of IFRS 8.	IFRS 8 - 28(d)		
	(e) the total of the reportable segments' amounts for every other material item of information disclosed to the corresponding amount for the entity.	IFRS 8 - 28(e)		
13.	Restatement of previously reported information If an entity changes the structure of its internal organisation in a manner that causes the composition of its reportable segments to change, the corresponding information for earlier periods, including interim periods, shall be restated unless the information is not available and the cost to develop it would be excessive. The determination of whether the information is not available and the cost to develop it would be excessive shall be made for each individual item of disclosure. Following a change in the composition of its reportable segments, an entity shall disclose whether it has restated the corresponding items of segment information for earlier periods.	IFRS 8 - 29		
14.	Restatement of previously reported information If an entity has changed the structure of its internal organisation in a manner that causes the composition of its reportable segments to change and if segment information for earlier periods, including interim periods, is not restated to reflect the change, the entity shall disclose in the year 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.	IFRS 8 - 30		

		Sources	Y-NM-NA	Comments
15.	Entity-wide disclosures - Information about products and services An entity shall 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 would be excessive, in which case that fact shall be disclosed. Note: The amounts of revenues reported shall be based on the financial information used to produce the entity's financial statements.	IFRS 8 - 32		
16.	Entity-wide disclosures - Information about geographical areas An entity shall report the following geographical information, unless the necessary information is not available and the cost to develop it would be excessive: Note: The amounts reported shall be based on the financial information that is used to produce the entity's financial statements. If the necessary information is not available and the cost to develop it would be excessive, that fact shall be disclosed. An entity may provide, in addition to the information required by this paragraph, subtotals of geographical information about groups of countries.			
17.	(a) revenues from external customers split between those attributable to the entity's country of domicile and all foreign countries in total from which the entity derives revenues. If revenues from external customers attributed to an individual foreign country are material, those revenues shall be disclosed separately. An entity shall disclose the basis for attributing revenues from external customers to individual countries.	IFRS 8 - 33(a)		
	(b) non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets, and rights arising under insurance contracts (i) located in the entity's country of domicile and (ii) located in all foreign countries in total in which the entity holds assets. If assets in an individual foreign country are material, those assets shall be disclosed separately. Note: For assets classified according to a liquidity presentation, non-current assets are assets that include amounts expected to be recovered more than twelve months after the balance sheet date.	IFRS 8 - 33(b)		
18.	Entity-wide disclosures - Information about major customers An entity shall provide information about the extent of its reliance on its major customers. If revenues from transactions with a single external customer amount to 10 per cent or more of an entity's revenues, the entity shall disclose that fact, the total amount of revenues from each such customer, and the identity of the segment or segments reporting the revenues.	IFRS 8 - 34		

		Sources	Y-NM-NA	Comments
	Note: The entity need not disclose the identity of a major customer or the amount of revenues that each segment reports from that customer. For the purposes of this IFRS, a group of entities known to a reporting entity to be under common control shall be considered a single customer, and a government (national, state, provincial, territorial, local or foreign) and entities known to the reporting entity to be under the control of that government shall be considered a single customer.			
19.	Entity-wide disclosures - Information about major customers An entity shall provide information about the extent of its reliance on its major customers. If revenues from transactions with a single external customer amount to 10 per cent or more of an entity's revenues, the entity shall disclose that fact, the total amount of revenues from each such customer, and the identity of the segment or segments reporting the revenues. Note: The entity need not disclose the identity of a major customer or the amount of revenues that each segment reports from that customer. For the purposes of this IFRS, a group of entities known to a reporting entity to be under common control shall be considered a single customer. Judgement is required to assess whether a government (including government agencies and similar bodies whether local, national or international) and entities known to the reporting entity to be under the control of the government are considered a single customer. In assessing this, the reporting entity shall consider the extent of economic integration between those entities.	IFRS 8 - (34)		
20.	Operating Segments - Consolidated and separate financial statements If a financial report contains both the consolidated financial statements of a parent that is within the scope of IFRS 8 as well as the parent's separate financial statements, segmental information is required only in the consolidated financial statements.	IFRS 8 - 4		
21.	Impairment losses arising in operating segments An entity that reports segment information in accordance with IFRS 8 shall disclose for each reportable segment the amount of impairment losses recognised in profit or loss and directly in equity during the period.	IAS 36 - 129(a)		
22.	Reversal of impairment losses in operating segments An entity that reports segment information in accordance with IFRS 8 shall disclose for each reportable segment the amount of reversals of impairment losses recognised in profit or loss and directly in equity during the period.	IAS 36 - 129(a)		

	Sources	Y-NM-NA	Comments
B7. Regulatory deferral accounts			
1. Regulatory deferral account balances - policies Disclose the basis on which regulatory deferral account balances are:			
(i) recognised and derecognised;	IFRS 14 - 32		
(ii) initially and subsequently measured;	IFRS 14 - 32		
(iii) how regulatory deferral account balances are assessed for recoverability; and	IFRS 14 - 32		
(iv) how any impairment loss is allocated.	IFRS 14 - 32		
2. Early Application of IFRS 14: Regulatory Deferral Balances (Issued January 2014) Disclose that IFRS 14: Regulatory Deferral Balances (Issued January 2014) has been applied early.	IFRS 14 - C1		
3. Movements in regulatory deferral account balances - OCI Present in the 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.	IFRS 14 - (22)		
4. Movements in regulatory deferral account balances- OCI Present in the 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 including separate line items for the net movement related to items that (in accordance with other Standards:			
(a) will not be reclassified subsequently to profit or loss; and	IFRS 14 - 22 (a)		
(b) will be reclassified subsequently to profit or loss when specific conditions are met	IFRS 14 - 22 (b)		
5. Movements in regulatory deferral account balances- profit or loss Present a separate line item in the separate statement of profit or loss for the remaining net movement in all regulatory deferral account balances for the reporting period (excluding amounts that are not reflected in profit or loss e.g. amounts acquired). Note: This separate line item 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.	IFRS 14 - 23		

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		Sources	Y-NM-NA	Comments
6.	Movements in regulatory deferral account balances- profit or loss Present a separate line item in the profit or loss section of the statement of profit or loss and other comprehensive income for the remaining net movement in all regulatory deferral account balances for the reporting period (excluding amounts that are not reflected in profit or loss e.g. amounts acquired). Note: This separate line item 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.	IFRS 14 - 23		
7.	Regulatory deferral account balances - income taxes recognised Disclose the impact of the rate regulation on the amounts of current and deferred tax recognised.	IFRS 14 - 34		
8.	Presentation of discontinued operation - regulatory deferral balancesWhen an entity presents a discontinued operation (in accordance with IFRS 5 Non-current Assets Held for Sale and Discontinued Operations) the entity shall 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 discontinued operations.	IFRS 14 - 25		
9.	Earnings per share - rate regulation When an entity presents earnings per share (in accordance with IAS 33 Earnings per Share) the entity shall 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 - 26		
10.	Regulatory deferral account balances - income tax balances Separately disclose any regulatory deferral account balance that relates to taxation and the related movement in that balance.	IFRS 14 - 34		
11.	Regulatory deferral account debits and credits Present separate line items in the statement of financial position for:			
	(a) the total of all regulatory deferral account debit balances; and	IFRS 14 - 20 (a)		
	(b) the total of all regulatory deferral account credit balances.	IFRS 14 - 20 (b)		
	(c) 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.	IFRS 14 - 21		

	Sources	Y-NM-NA	Comments
(d) the separate line items required by (a) and (b) 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.	IFRS 14 - 21		
(ea) Disclose the net movement in regulatory deferral account balances for each material subsidiary split between:			
(i) Amounts recorded in profit or loss	IFRS 14 - B27 IFRS 14 - 35 IFRS 14 - B25 IFRS 14 - B26		
(ii) Amounts recorded in other comprehensive income	IFRS 14 - B25 IFRS 14 - B26 IFRS 14 - B27 IFRS 14 - 35		
(ia) Disclose regulatory deferral debit balances separately from other assets	IFRS 14 - B25 IFRS 14 - B26 IFRS 14 - B27 IFRS 14 - 35		
(iia) Disclose regulatory deferral credit balances separately from other liabilities	IFRS 14 - B25 IFRS 14 - B26 IFRS 14 - B27 IFRS 14 - 35		
(d) the portion of the gain (or loss) that is attributable to derecognising regulatory deferral account balances in the former subsidiary at the date when control is lost.	IFRS 14 - 35 IFRS 14 - B28		
(iva) Disclose regulatory deferral debit balances separately from other assets	IFRS 14 - B25 IFRS 14 - B26 IFRS 14 - B27 IFRS 14 - 35		

	Sources	Y-NM-NA	Comments
(ivb) Disclose regulatory deferral credit balances separately from other liabilities	IFRS 14 - B25IFRS 14 - B26IFRS 14 - B27IFRS 14 - 35		
(x) Disclose the net movement in regulatory deferral account balances for each material subsidiary split between:			
(i) Amounts recorded in profit or loss	IFRS 14 - B25 IFRS 14 - B26 IFRS 14 - B27 IFRS 14 - 35		
(ii) Amounts recorded in other comprehensive income	IFRS 14 - B25 IFRS 14 - B26 IFRS 14 - B27 IFRS 14 - 35		
(iva) Disclose regulatory deferral debit balances separately from other assets	IFRS 14 - B25 IFRS 14 - B26 IFRS 14 - B27 IFRS 14 - 35		
(ivb) Disclose regulatory deferral credit balances separately from other liabilities	IFRS 14 - B27 IFRS 14 - 35 IFRS 14 - B25 IFRS 14 - B26		
(xiiia) Disclose the net movement in regulatory deferral account balances for each material subsidiary split between:			
(i) Amounts recorded in profit or loss	IFRS 14 - B25 IFRS 14 - B26 IFRS 14 - B27 IFRS 14 - 35		

		Sources	Y-NM-NA	Comments
	(ii) Amounts recorded in other comprehensive income	IFRS 14 - B25 IFRS 14 - B26 IFRS 14 - B27 IFRS 14 - 35		
12.	Presentation of deferred tax - regulatory deferral balances When an entity recognises a deferred tax asset or a deferred tax liability as a result of recognising regulatory deferral account balances present the following with the related regulatory deferral account balances and movements in those balances: Note: this is instead of presenting within the total presented in accordance with IAS 12 Income Taxes for deferred tax assets (liabilities) and the tax expense (income)			
	(a) the resulting deferred tax asset (liability); and	IFRS 14 - 24		
	(b) the related movement in that deferred tax asset (liability).	IFRS 14 - 24		
13.	Presentation of disposal group - regulatory deferral balances When an entity presents a disposal group (in accordance with IFRS 5 Non-current Assets Held for Sale and Discontinued Operations) the entity shall 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.	IFRS 14 - 25		
	(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 ; and	IFRS 14 - 29 IFRS 14 - 27 (a)		
	(b) the effects of that rate regulation on its financial position, financial performance and cash flows .	IFRS 14 - 29 IFRS 14 - 27 (b)		
	(a) a brief description of the nature and extent of the rate-regulated activity;	IFRS 14 - 30 (a)		
	(b) a brief description of the nature of the regulatory rate-setting process;	IFRS 14 - 30 (a)		
	(c) the identity of the rate regulator(s).	IFRS 14 - 30 (b)		
	(i) that fact; and	IFRS 14 - 30 (b)		

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	Sources	Y-NM-NA	Comments
(ii) an explanation of how the entity is related.	IFRS 14 - 30 (b)		
(i) demand risk (for example, changes in consumer attitudes, the availability of alternative sources of supply or the level of competition);	IFRS 14 - 30 (c)		
(ii) regulatory risk (for example, the submission or approval of a rate-setting application or the entity's assessment of the expected future regulatory actions); and	IFRS 14 - 30 (c)		
(iii) other risks (for example, currency or other market risks).	IFRS 14 - 30 (c)		
(i) demand risk (for example, changes in consumer attitudes, the availability of alternative sources of supply or the level of competition);	IFRS 14 - 30 (c)		
(ii) regulatory risk (for example, the submission or approval of a rate-setting application or the entity's assessment of the expected future regulatory actions); and	IFRS 14 - 30 (c)		
(iii) other risks (for example, currency or other market risks).	IFRS 14 - 30 (c)		
(a) the amounts that have been recognised in the current period in the statement of financial position as regulatory deferral account balances;	IFRS 14 - 33(a)(i)		
(b) 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; and	IFRS 14 - 33(a)(ii)		
(i) impairments;	IFRS 14 - 33(a)(iii)		
(ii) items acquired or assumed in a business combination;	IFRS 14 - 33(a)(iii)		
(iii) items disposed of;	IFRS 14 - 33(a)(iii)		
(iv) the effects of changes in foreign exchange rates;	IFRS 14 - 33(a)(iii)		
(v) the effects of discount rates;	IFRS 14 - 33(a)(iii)		

		Sources	Y-NM-NA	Comments
14.	Regulatory deferral account balances - rate of return/time value Disclose the rate of return or discount rate used to reflect the time value of money that is applicable to EACH CLASS (each type) of regulatory deferral account balance. Note: This could include a zero rate or a range of rates when applicable.	IFRS 14 - 33(b)		
15.	Regulatory deferral account debits - periods of recovery Disclose the remaining periods over which the entity expects to recover (or amortise) the carrying amount of each class of regulatory deferral account debit balance.	IFRS 14 - 33 (c)		
16.	Regulatory deferral account credits - periods of recovery Disclose the remaining periods over which the entity expects to reverse each class of regulatory deferral account credit balance.	IFRS 14 - 33(c)		
	(a) that fact;	IFRS 14 - 36		
	(b) the reason why it is not recoverable;	IFRS 14 - 36		
	(c) the amount by which the regulatory deferral account balance has been reduced.	IFRS 14 - 36		
	(a) that fact;	IFRS 14 - 36		
	(b) the reason why it is not reversible;	IFRS 14 - 36		
	(c) the amount by which the regulatory deferral account balance has been reduced.	IFRS 14 - 36		
	Rate Regulation - insufficient information disclosed If the disclosures provided in accordance with questions 13.1 to 13.13 or any other disclosures given intended to comply with IFRS 14 are insufficient to meet the objective in question 13.1 disclose additional information that is necessary to meet that objective.	IFRS 14 - 28		

Section B – Additional Disclosures

IFRS disclosure checklist 2017

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		Sources	Y-NM-NA	Comments
C1. Revenue from contracts with customers				
	An entity shall apply this Standard for annual reporting periods beginning on or after 1 January 2018. Earlier application is permitted. 1. If an entity applies IFRS 15 early, it shall disclose that fact.			
1.	Early Application of IFRS 15: Revenue from Contracts with Customers (issued May 2014) Disclose that IFRS 15 Revenue from contracts with customers (issued in May 2014) has been adopted early.	IFRS 15 - C1		
2	Clarifications to IFRS 15 Has the entity disclosed that the clarifications to IFRS 15 Revenue from contracts with customers have been adopted early?	IFRS 15 – C1B		
3	IFRS 15 for first time - retrospective to each prior reporting period Disclose:			
	(a) the expedients that have been used ; and	IFRS 15 - C6(a)		
	(b) to the extent reasonably possible, a qualitative assessment of the estimated effect of applying each of those expedients .	IFRS 15 - C6(b)		
4	IFRS 15 first time - recognising cumulative effect at the date of initial application Disclose :			
	(a) the amount by which each financial statement line item is affected in the current reporting period by the application of this Standard as compared to IAS 11, IAS 18 and related Interpretations that were in effect before the change; and	IFRS 15 - C8(a)		
	(b) an explanation of the reasons for significant changes identified in the above question.	IFRS 15 - C8(b)		
5.	Revenue - practical expedient - discounting Disclose that the following practical expedient has been applied. IFRS 15 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.	IFRS 15 - 129		
6.	Revenue - practical expedient - costs of obtaining contract Disclose that the following practical expedient has been applied.	IFRS 15 - 129		

		Sources	Y-NM-NA	Comments
	IFRS 15 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.			
7.	Revenue - contracts with customers Has the entity disclosed 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 by way of disclosing quantitative and qualitative information about:			
	(a) its contracts with customers	IFRS 15 – 110-112		
	(b) the significant judgements, and changes in the judgements, made in applying IFRS 15 Revenue from Contracts with Customers to those contracts; and	IFRS 15 – 110-112		
	(c) any assets recognised from the costs to obtain or fulfil a contract with a customer.	IFRS 15 – 110-112		
8.	Revenue - contracts with customers Disclose (unless amounts are disclosed separately in the statement of comprehensive):			
	(a) revenue recognised from contracts with customers, which the entity shall disclose separately from its other sources of revenue	IFRS 15 - 113(a)		
	(b) revenue recognised from its other sources of revenue	IFRS 15 - 113(a)		
	(c) any impairment losses recognised (in accordance with IFRS 9 or IAS 39) on any receivables arising from an entity's contracts with customers.	IFRS 15 - 113(b)		
	Note: Such impairment losses shall be disclosed separately from impairment losses from other contracts			
	(d) any impairment losses recognised (in accordance with IFRS 9 or IAS 39) on any contract assets arising from an entity's contracts with customers, which the entity shall disclose separately from impairment losses from other contracts.	IFRS 15 - 113(b)		
	Note: Such impairment losses shall be disclosed separately from impairment losses from other contracts			
9.	Disaggregation of revenue into categories Disclose a disaggregation of 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 - B89 IFRS 15 - B88 IFRS 15 - B87 IFRS 15 - 114		

		Sources	Y-NM-NA	Comments
10.	Disaggregation of revenue - additional information In addition to the information required in section C1.9 above has the entity disclosed sufficient information to enable users of financial statements to understand the relationship between the disclosure of disaggregated revenue (as required by question C1.9 above) and revenue information that is disclosed for each reportable segment in accordance with IFRS 8 if the entity Operating Segments?	IFRS 15 - 115		
11.	Revenue - contract balances Disclose (if not otherwise separately presented or disclosed):			
	(a) the opening and closing balances of the following which have arisen from contracts with customers: (i) receivables	IFRS 15 - 116(a)		
	(ii) contract assets	IFRS 15 - 116(a)		
	(iii) contract liabilities	IFRS 15 - 116(a)		
	(b) revenue recognised in the reporting period that was included in the contract liability balance at the beginning of the period	IFRS 15 - 116(b)		
	(c) revenue recognised in the reporting period from performance obligations satisfied (or partially satisfied) in previous periods	IFRS 15 - 116(c)		
12.	Revenue - relationship between performance and payment Has the entity provided disclosures which explain how:			
	(a) the timing of satisfaction of its performance obligations relates to the typical timing of payment; and	IFRS 15 - 117		
	(b) the effect that those factors have on the contract asset and the contract liability balances?	IFRS 15 - 117		
	Note: This explanation may use qualitative information			
13.	Revenue - explanation of changes in contract balances Has the entity provided disclosures which explain the significant changes in the contract asset and the contract liability balances during the reporting period including for example:			
	(a) changes due to business combinations;	IFRS 15 - 118(a)		

Section C – Standards not yet effective

		Sources	Y-NM-NA	Comments
	(b) cumulative catch-up adjustments to revenue that affect the corresponding contract asset or contract liability, including:	IFRS 15 - 118(b)		
	(i) adjustments arising from a change in the measure of progress;	IFRS 15 - 118(b)		
	(ii) 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;	IFRS 15 - 118(b)		
	(iii) a contract modification;	IFRS 15 - 118(b)		
	(c) impairment of a contract asset;	IFRS 15 - 118(c)		
	(d) a change in the time frame for a right to consideration to become unconditional (ie for a contract asset to be reclassified to a receivable); and	IFRS 15 - 18(d)		
	(e) a change in the time frame for a performance obligation to be satisfied (ie for the recognition of revenue arising from a contract liability).	IFRS 15 - 118(e)		
14.	Revenue -performance obligations - general information 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; and	IFRS 15 - 119(a)		
	Note: 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(b)		
	Note: for example, when payment is typically due, whether the contract has a significant financing component, 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 paragraphs 56–58 of IFRS 15 - See help text);			
	(c) the nature of the goods or services that the entity has promised to transfer	IFRS 15 - 119(c)		
	(d) any performance obligations to arrange for another party to transfer goods or services (ie if the entity is acting as an agent);	IFRS 15 - 119(c)		

		Sources	Y-NM-NA	Comments
	(e) obligations for returns, refunds and other similar obligations; and	IFRS 15 - 119(d)		
	(f) types of warranties and related obligations.	IFRS 15 - 119(e)		
15.	Revenue - transaction price allocated to remaining performance obligations For remaining performance obligations disclose the following:			
	(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;	IFRS 15 - 121 IFRS 15 - 120(a)		
	Note: The entity shall disclose in either of the following ways:(i) on a quantitative basis using the time bands that would be most appropriate for the duration of the remaining performance obligations; or(ii) by using qualitative information.			
	Note: As a practical expedient the entity is not required to make this disclosure if the 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), the entity may recognise revenue in the amount to which the entity has a right to invoice.			
	Note: As a practical expedient the entity is not required to make this disclosure in respect of performance obligations which are part of a contract(s) having an original expected duration of one year or less.			
	(b) an explanation of when the entity expects to recognise as revenue the amounts disclosed in part (a) of this question	IFRS 15 - 121 IFRS 15 - 120(b)		
	Note: The entity shall disclose in either of the following ways:(i) on a quantitative basis using the time bands that would be most appropriate for the duration of the remaining performance obligations; or(ii) by using qualitative information.			
	Note: As a practical expedient the entity is not required to make this disclosure if the 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), the entity may recognise			

		Sources	Y-NM-NA	Comments
	revenue in the amount to which the entity has a right to invoice. Note: As a practical expedient the entity is not required to make this disclosure in respect of performance obligations which are part of a contract(s) having an original expected duration of one year or less.			
16.	Performance obligations - practical expedients Where the entity is applying the practical expedient the entity is not required to make disclosures in question 3.15A.8 above in respect of performance obligations in respect of the if the 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), the entity may recognise revenue in the amount to which the entity has a right to invoice. Note: As a practical expedient the entity is not required to make this disclosure disclosures in question 3.15A.8 above in respect of performance obligations which are part of a contract(s) having an original expected duration of one year or less.			
17.	When the above practical expedient(s) is/are applied disclose:			
	(a) the fact that the entity is applying the practical expedient	IFRS 15 - 122		
	(b) whether any consideration from contracts with customers is not included in the transaction price and, therefore, not included in the information disclosed as required by part (a) and (b) of this question .	IFRS 15 - 122		
18.	Judgements in the application of IFRS 15 Revenue from Contracts with Customers Disclose the judgements made (*) in applying IFRS 15 Revenue from Contracts with Customers that significantly affect the determination of the amount and timing of revenue from contracts with customers. Note1: (*) Changes in judgements should also be disclosed. Note:2 In particular, explain the judgements, and changes in the judgements, used in determining both of the following:(a) the timing of satisfaction of performance obligations; and(b) the transaction price and the amounts allocated to performance obligations	IFRS 15 - 123		
19	As part of the accounting policies, disclosure: (a) for revenue recognition: (i) the methods used to recognise revenue; and	IFRS 15 - 124 (a)		

		Sources	Y-NM-NA	Comments
	Note: For example a description of the output methods or input methods used and how those methods are applied.			
	(ii) an explanation of why the methods used provide a faithful depiction of the transfer of goods or services.	IFRS 15 - 124 (b)		
	(iii) for performance obligations satisfied at a point in time, disclose the significant judgements made in evaluating when a customer obtains control of promised goods or services.	IFRS 15 - 125		
	(b) Further, disclose information about the methods used, including the inputs and assumptions used for all of the following:	IFRS 15 - 126 (a)		
	(i) determining the transaction price	IFRS 15 - 126 (a)		
	Note: This 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	IFRS 15 - 126 (a)		
	(ii) assessing whether an estimate of variable consideration is constrained;	IFRS 15 - 126 (b)		
	(iii) allocating the transaction price	IFRS 15 - 126 (c) IFRS 15 - 126 (b)		
	Note: This includes estimating stand-alone selling prices of promised goods or services and allocating discounts and variable consideration to a specific part of the contract			
	(iv) measuring obligations for returns, refunds and other similar obligations	IFRS 15 - 126 (d)		
20	For assets recognised from the costs to obtain or fulfil a contract with a customer, disclose:			
	(a) Disclose the judgements made in determining the amount of the costs incurred to obtain or fulfil a contract with a customer	IFRS 15 - 127 (a)		
	(b) the method it uses to determine the amortisation for each reporting period.	IFRS 15 - 127 (b)		
21.	For assets recognised from the costs to obtain a contract with a customer Disclose:			
	(a) the closing balances of assets recognised from the costs incurred to obtain a contract with a customer by main category of asset	IFRS 15 - 128(a)		

		Sources	Y-NM-NA	Comments
	(b) the amount of amortisation recognised in the reporting period.	IFRS 15 - 128(b)		
	(c) the amount of any impairment losses recognised in the reporting period.	IFRS 15 - 128(b)		
22.	Assets recognised from the costs to fulfil a contract with a customer Disclose:			
	(a) the closing balances of assets recognised from the costs incurred to fulfil a contract with a customer by main category of asset	IFRS 15 - 128(a)		
	(b) the amount of amortisation recognised in the reporting period.	IFRS 15 - 128(b)		
	(c) the amount of any impairment losses recognised in the reporting period.	IFRS 15 - 128(b)		
23.	Balances arising from revenue from contract with customers Present the contract in the statement of financial position as follows:			
	(a) Any unconditional rights to consideration separately as a receivable .	IFRS 15 - 105 IFRS 15 - 108		
	(b) contract asset	IFRS 15 - 107 IFRS 15 - 105		
24.	Balances arising from revenue from contract with customers Present contract liabilities in the statement of financial position. Note IFRS 15 uses the term ‘contract liability’ but does not prohibit an entity from using alternative descriptions in the statement of financial position for those items. If an entity uses an alternative description for a contract liability the entity shall provide sufficient information for a user of the financial statements to distinguish between other liabilities and contract liabilities.	IFRS 15 - 106 IFRS 15 - 105		

	Sources	Y-NM-NA	Comments

C2. Financial instruments - disclosures required by IFRS 9 (2014)

IFRS 9 introduces consequential amendments to a number of standards. The majority of the additional disclosures arising from the implementation of IFRS 9 are contained within the consequential amendments to IFRS 7. Due to the volume of amendments to IFRS 7 the complete requirements of IFRS7 once IFRS 9 has been adopted have been included below rather than just the amended paragraphs. For other standards only the additional or changed requirements introduced by IFRS 9 have been included below. Note that as this is a disclosure checklist only those amendments relating to disclosure have been included.

Note: Regardless of whether an entity decides to continue applying the hedging guidance in IAS 39 or adopt the requirements of IFRS 9 the full disclosure requirements of the amended IFRS 7 still apply, including those covering hedging disclosures.

This section therefore covers the following requirements:
1. Disclosures required by IFRS 9 relating to early application
2. Disclosures required by IFRS 7 on the initial application of IFRS 9
3. Amended IFRS 7 in full (excluding requirements covered in 2. above)
4. Consequential amendments to IAS 1
5. Consequential amendments to IAS 21
6. Consequential amendments to IFRS 1

Disclosures relating to early application

		Sources	Y-NM-NA	Comments
1.	An entity shall apply this Standard for annual periods beginning on or after 1 January 2018. Earlier application is permitted. If an entity elects to apply this Standard early, <u>it must disclose that fact</u> and apply all of the requirements in this Standard at the same time (but see also paragraphs 7.1.2, 7.2.21 and 7.3.2). It shall also, at the same time, apply the amendments in Appendix C.	IFRS 9 (2014) p7.1.1		
2.	Despite the requirements in paragraph 7.1.1, for annual periods beginning before 1 January 2018, an entity may elect to early apply only the requirements for the presentation of gains and losses on financial liabilities designated as at fair value through profit or loss in paragraphs 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. <u>If an entity elects to apply only those paragraphs, it shall disclose that fact and provide on an ongoing basis the related disclosures set out in paragraphs 10–11 of IFRS 7</u> (as amended by IFRS 9 (2010)). (See also paragraphs 7.2.2 and 7.2.15.)	IFRS 9 (2014) p7.1.2		

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		Sources	Y-NM-NA	Comments
3.	Despite the requirement in paragraph 7.2.1, an entity that adopts the classification and measurement requirements of this Standard (which include the requirements related to amortised cost measurement for financial assets and impairment in Sections 5.4 and 5.5) shall provide the disclosures set out in paragraphs 42L–42O of IFRS 7 but need not restate prior periods. The entity may restate prior periods if, and only if, it is possible without the use of hindsight. If an entity does not restate prior periods, the entity shall recognise any difference between the previous carrying amount and the carrying amount at the beginning of the annual reporting period that includes the date of initial application in the opening retained earnings (or other component of equity, as appropriate) of the annual reporting period that includes the date of initial application. However, if an entity restates prior periods, the restated financial statements must reflect all of the requirements in this Standard. If an entity's chosen approach to applying IFRS 9 results in more than one date of initial application for different requirements, this paragraph applies at each date of initial application (see paragraph 7.2.2). This would be the case, for example, if an entity elects to early apply only the requirements for the presentation of gains and losses on financial liabilities designated as at fair value through profit or loss in accordance with paragraph 7.1.2 before applying the other requirements in this Standard.	IFRS 9 (2014) p7.2.15		
	Disclosures relating to the initial application of IFRS 9			
4.	In the reporting period that includes the date of initial application of IFRS 9, the entity shall 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); (b) the new measurement category and carrying amount determined in accordance with IFRS 9; (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. In accordance with paragraph 7.2.2 of IFRS 9, 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. An entity shall present these quantitative disclosures in a table unless another format is more appropriate.	IFRS 7 p42I		

		Sources	Y-NM-NA	Comments
5.	In the reporting period that includes the date of initial application of IFRS 9, an entity shall 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. (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. In accordance with paragraph 7.2.2 of IFRS 9, 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.	IFRS 7 p42J		
6.	In the reporting period that an entity first applies the classification and measurement requirements for financial assets in IFRS 9 (ie when the entity transitions from IAS 39 to IFRS 9 for financial assets), it shall present the disclosures set out in paragraphs 42L–42O of this IFRS as required by paragraph 7.2.15 of IFRS 9.	IFRS 7 p42K		
7.	When required by paragraph 42K, an entity shall 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 (ie not resulting from a change in measurement attribute on transition to IFRS 9); and (b) the changes in the carrying amounts arising from a change in measurement attribute on transition to IFRS 9. The disclosures in this paragraph 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.	IFRS 7 p42L		
8.	When required by paragraph 42K, an entity shall 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; and (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. The disclosures in this paragraph need not be made after the annual reporting period in which the entity initially	IFRS 7 p42M		

		Sources	Y-NM-NA	Comments
	applies the classification and measurement requirements for financial assets in IFRS 9.			
9.	When required by paragraph 42K, an entity shall 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; and (b) the interest revenue or expense recognised. If an entity treats the fair value of a financial asset or a financial liability as the new gross carrying amount at the date of initial application (see paragraph 7.2.11 of IFRS 9), the disclosures in this paragraph shall be made for each reporting period until derecognition. Otherwise, the disclosures in this paragraph 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.	IFRS 7 p42N		
10.	When an entity presents the disclosures set out in paragraphs 42K–42N, those disclosures, and the disclosures in paragraph 25 of this IFRS, must permit reconciliation between: (a) the measurement categories presented in accordance with IAS 39 and IFRS 9; and (b) the class of financial instrument as at the date of initial application.	IFRS 7 p42O		
11.	On the date of initial application of Section 5.5 of IFRS 9, an entity is required to disclose information that would permit the reconciliation of the ending impairment allowances in accordance with IAS 39 and the provisions in accordance with IAS 37 to the opening loss allowances determined in accordance with IFRS 9. For financial assets, this disclosure shall be provided by the related financial assets' measurement categories in accordance with IAS 39 and IFRS 9, and shall show separately the effect of the changes in the measurement category on the loss allowance at that date.	IFRS 7 p42P		
12.	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; and (b) IAS 39 for the current period.	IFRS 7 p42Q		
13.	In accordance with paragraph 7.2.4 of IFRS 9, 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 paragraphs B4.1.9B–B4.1.9D of IFRS 9 based on the facts and circumstances that existed at the initial	IFRS 7 p42R		

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		Sources	Y-NM-NA	Comments
	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 paragraphs B4.1.9B–B4.1.9D of IFRS 9. An entity shall 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 paragraphs B4.1.9B–B4.1.9D of IFRS 9 until those financial assets are derecognised.			
14.	In accordance with paragraph 7.2.5 of IFRS 9, 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 paragraphs B4.1.12(c) of IFRS 9 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 paragraph B4.1.12 of IFRS 9. An entity shall 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 paragraph B4.1.12 of IFRS 9 until those financial assets are derecognised.	IFRS 7 p42S		
	IFRS 7 disclosure requirements, as amended by IFRS 9			
	Classes of financial instruments and level of disclosure			
	When this IFRS requires disclosures by class of financial instrument, an entity shall 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. An entity shall provide sufficient information to permit reconciliation to the line items presented in the statement of financial position.	IFRS 7 p6		
	Significance of financial instruments for financial position and performance			
	An entity shall disclose information that enables users of its financial statements to evaluate the significance of	IFRS 7 p7		

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		Sources	Y-NM-NA	Comments
	financial instruments for its financial position and performance.			
	Statement of financial position **Categories of financial assets and financial liabilities**			
15.	The carrying amounts of each of the following categories, as specified in IFRS 9, shall be disclosed either in the statement of financial position or in the notes: a) financial assets measured at fair value through profit or loss, showing separately (i) those designated as such upon initial recognition or subsequently in accordance with paragraph 6.7.1 of IFRS 9 and (ii) those mandatorily measured at fair value through profit or loss in accordance with IFRS 9. (b)–(d) [deleted] e) financial liabilities at fair value through profit or loss, showing separately (i) those designated as such upon initial recognition or subsequently in accordance with paragraph 6.7.1 of IFRS 9 and (ii) those that meet the definition of held for trading in IFRS 9. f) financial assets measured at amortised cost. g) financial liabilities measured at amortised cost. h) financial assets measured at fair value through other comprehensive income, showing separately (i) financial assets that are measured at fair value through other comprehensive income in accordance with paragraph 4.1.2A of IFRS 9; and (ii) investments in equity instruments designated as such upon initial recognition in accordance with paragraph 5.7.5 of IFRS 9.	IFRS 7 p8		
	Financial assets or financial liabilities at fair value through profit or loss			
16.	If the entity has designated as measured at fair value through profit or loss a financial asset (or group of financial assets) that would otherwise be measured at fair value through other comprehensive income or amortised cost, it shall disclose: (a) the maximum exposure to *credit risk* (see paragraph 36(a)) 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 (see paragraph 36(b)). (c) the amount of change, during the period and cumulatively, in the fair value of the financial asset (or group of financial assets) that is attributable to changes in the credit risk of the financial asset determined either: i. as the amount of change in its fair value that is not attributable to changes in	IFRS 7 p9		

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		Sources	Y-NM-NA	Comments
	market conditions that give rise to *market risk*; ii. or using an alternative method the entity believes more faithfully represents the amount of change in its fair value that is attributable to changes in the credit risk of the asset. Changes in market conditions that give rise to market risk include changes in an observed (benchmark) 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 financial asset was designated.			
17.	If the entity has designated a financial liability as at fair value through profit or loss in accordance with paragraph 4.2.2 of IFRS 9 and is required to present the effects of changes in that liability's credit risk in other comprehensive income (see paragraph 5.7.7 of IFRS 9), it shall 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 (see paragraphs B5.7.13–B5.7.20 of IFRS 9 for guidance on determining the effects of changes in a liability's credit risk). (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 period including the reason for such transfers. (d) if a liability is derecognised during the period, the amount (if any) presented in other comprehensive income that was realised at derecognition.	IFRS 7 p10		
18.	If an entity has designated a financial liability as at fair value through profit or loss in accordance with paragraph 4.2.2 of IFRS 9 and 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 paragraphs 5.7.7 and 5.7.8 of IFRS 9), it shall disclose: (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 (see paragraphs B5.7.13–B5.7.20 of IFRS 9 for guidance on determining the effects of changes in a liability's credit risk); and (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.	IFRS 7 p10A		

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19.	The entity shall also disclose: (a) a detailed description of the methods used to comply with the requirements in paragraphs 9(c), 10(a) and 10A(a) and paragraph 5.7.7(a) of IFRS 9, including an explanation of why the method is appropriate. (b) if the entity believes that the disclosure it has given, either in the statement of financial position or in the notes, to comply with the requirements in paragraph 9(c), 10(a) or 10A(a) or paragraph 5.7.7(a) of IFRS 9 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 and the factors it believes are relevant. (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 (see paragraphs 5.7.7 and 5.7.8 of IFRS 9). If an entity is required to present the effects of changes in a liability's credit risk in profit or loss (see paragraph 5.7.8 of IFRS 9), the disclosure must include a detailed description of the economic relationship described in paragraph B5.7.6 of IFRS 9.	IFRS 7 p11		
	Investments in equity instruments designated at fair value through other comprehensive income			
20.	If an entity has designated investments in equity instruments to be measured at fair value through other comprehensive income, as permitted by paragraph 5.7.5 of IFRS 9, it shall 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. (c) the fair value of each such investment at the end of the reporting period. (d) dividends recognised during the period, showing separately those related to investments derecognised during the reporting period and those related to investments held at the end of the reporting period. (e) any transfers of the cumulative gain or loss within equity during the period including the reason for such transfers.	IFRS 7 p11A		
21.	If an entity derecognised investments in equity instruments measured at fair value through other comprehensive income during the reporting period, it shall disclose: (a) the reasons for disposing of the investments. (b) the fair value of the investments at the date of derecognition.	IFRS 7 p11B		

		Sources	Y-NM-NA	Comments
	(c) the cumulative gain or loss on disposal.			
	Reclassification			
	12– 12A [Deleted]			
22.	An entity shall disclose if, in the current or previous reporting periods, it has reclassified any financial assets in accordance with paragraph 4.4.1 of IFRS 9. For each such event, an entity shall disclose: (a) the date of reclassification. (b) a detailed explanation of the change in business model and a qualitative description of its effect on the entity's financial statements. (c) the amount reclassified into and out of each category.	IFRS 7 p12B		
23.	For each reporting period following reclassification until derecognition, an entity shall disclose for 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 paragraph 4.4.1 of IFRS 9: (a) the effective interest rate determined on the date of reclassification; and (b) the interest revenue recognised.	IFRS 7 p12C		
24.	If, since its last annual reporting date, an 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 it shall disclose: (a) the fair value of the financial assets at the end of the reporting period; and (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.	IFRS 7 p12D		
	13 [Deleted]			
	Offsetting financial assets and financial liabilities			
	The disclosures in paragraphs 13B–13E supplement the other disclosure requirements of this IFRS and are required for all recognised financial instruments that are set off in accordance with paragraph 42 of IAS 32. These disclosures 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 paragraph 42 of IAS 32.	IFRS 7 p13A		
	An entity shall disclose information to enable users of its financial statements to evaluate the effect or potential			

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25.	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 paragraph 13A.	IFRS 7 p13B		
26.	To meet the objective in paragraph 13B, an entity shall disclose, at the end of the reporting period, the following quantitative information separately for recognised financial assets and recognised financial liabilities that are within the scope of paragraph 13A: (a) the gross amounts of those recognised financial assets and recognized 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 paragraph 13C(b), including: i. amounts related to recognised financial instruments that do not meet some or all of the offsetting criteria in paragraph 42 of IAS 32; and ii. amounts related to financial collateral (including cash collateral); and (e) the net amount after deducting the amounts in (d) from the amounts in (c) above. The information required by this paragraph shall be presented in a tabular format, separately for financial assets and financial liabilities, unless another format is more appropriate.	IFRS 7 p13C		
27.	The total amount disclosed in accordance with paragraph 13C(d) for an instrument shall be limited to the amount in paragraph 13C(c) for that instrument.	IFRS 7 p13D		
28.	An entity shall include a description in the disclosures 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 paragraph 13C(d), including the nature of those rights.	IFRS 7 p13E		
29.	If the information required by paragraphs 13B–13E is disclosed in more than one note to the financial statements, an entity shall cross-refer between those notes.	IFRS 7 p13F		
	Collateral			
30.	An entity shall disclose: (a) the carrying amount of financial assets it has pledged as collateral for liabilities or contingent liabilities, including amounts that have been	IFRS 7 p14		

		Sources	Y-NM-NA	Comments
	reclassified in accordance with paragraph 3.2.23(a) of IFRS 9; and (b) the terms and conditions relating to its pledge.			
31.	When an entity holds collateral (of financial or non-financial assets) and is permitted to sell or repledge the collateral in the absence of default by the owner of the collateral, it shall 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; and (c) the terms and conditions associated with its use of the collateral.	IFRS 7 p15		
	Allowance account for credit losses			
	16 [Deleted]			
32.	The carrying amount of financial assets measured at fair value through other comprehensive income in accordance with paragraph 4.1.2A of IFRS 9 is not reduced by a loss allowance and an entity shall not present the loss allowance separately in the statement of financial position as a reduction of the carrying amount of the financial asset. However, an entity shall disclose the loss allowance in the notes to the financial statements.	IFRS 7 p16A		
	Compound financial instruments with multiple embedded derivatives			
33.	If an entity has issued an instrument that contains both a liability and an equity component (see paragraph 28 of IAS 32) and the instrument has multiple embedded derivatives whose values are interdependent (such as a callable convertible debt instrument), it shall disclose the existence of those features.	IFRS 7 p17		
	Defaults and breaches			
34.	For *loans payable* recognised at the end of the reporting period, an entity shall 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; and (c) whether the default was remedied, or the terms of the loans payable were renegotiated, before the financial statements were authorised for issue.	IFRS 7 p18		
35.	If, during the period, there were breaches of loan agreement terms other than those described in paragraph 18, an entity shall disclose the same information as required by paragraph 18 if those breaches permitted the lender to demand accelerated repayment (unless the breaches were remedied, or the terms of the loan were	IFRS 7 p19		

		Sources	Y-NM-NA	Comments
	renegotiated, on or before the end of the reporting period).			
	Statement of comprehensive income			
	Items of income, expense, gains or losses			
36.	An entity shall disclose the following items of income, expense, gains or losses either in the statement of comprehensive income or in the notes: (a) net gains or net losses on: i. financial assets or financial liabilities measured at fair value through profit or loss, showing separately those on financial assets or financial liabilities designated as such upon initial recognition or subsequently in accordance with paragraph 6.7.1 of IFRS 9, and those on financial assets or financial liabilities that are mandatorily measured at fair value through profit or loss in accordance with IFRS 9 (eg financial liabilities that meet the definition of held for trading in IFRS 9). For financial liabilities designated as at fair value through profit or loss, an entity shall show separately the amount of gain or loss recognised in other comprehensive income and the amount recognised in profit or loss. (ii)–(iv) [deleted] v. financial liabilities measured at amortised cost. vi. financial assets measured at amortised cost. vii. investments in equity instruments designated at fair value through other comprehensive income in accordance with paragraph 5.7.5 of IFRS 9. viii. financial assets measured at fair value through other comprehensive income in accordance with paragraph 4.1.2A of IFRS 9, showing separately the amount of gain or loss recognized 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. (b) total interest revenue and total interest expense (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 paragraph 4.1.2A of IFRS 9 (showing these amounts separately); or financial liabilities that are not measured at fair value through profit or loss.	IFRS 7 p20		

		Sources	Y-NM-NA	Comments
	(c) fee income and expense (other than amounts included in determining the effective interest rate) arising from: i. financial assets and financial liabilities that are not at fair value through profit or loss; and ii. 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) [deleted] (e) [deleted]			
37.	An entity shall disclose an analysis of the gain or loss recognised in the statement of comprehensive income arising from the derecognition of financial assets measured at amortised cost, showing separately gains and losses arising from derecognition of those financial assets. This disclosure shall include the reasons for derecognising those financial assets.	IFRS 7 p20A		
	Other disclosures			
	Accounting policies			
38.	In accordance with paragraph 117 of IAS 1 *Presentation of Financial Statements* (as revised in 2007), an entity discloses its significant accounting policies comprising the measurement basis (or bases) used in preparing the financial statements and the other accounting policies used that are relevant to an understanding of the financial statements.	IFRS 7 p21		
	Hedge accounting			
39.	An entity shall apply the disclosure requirements in paragraphs 21B–24F for those risk exposures that an entity hedges and for which it elects to apply hedge accounting. Hedge accounting disclosures shall provide information about: (a) an entity's risk management strategy and how it is applied to manage risk; (b) how the entity's hedging activities may affect the amount, timing and uncertainty of its future cash flows; and (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.	IFRS 7 p21A		
40.	An entity shall 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	IFRS 7 p21B		

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	the financial statements and at the same time. Without the information incorporated by cross-reference, the financial statements are incomplete.			
41.	When paragraphs 22A–24F require the entity to separate by risk category the information disclosed, the entity shall 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 shall determine risk categories consistently for all hedge accounting disclosures.	IFRS 7 p21C		
42.	To meet the objectives in paragraph 21A, an entity shall (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 shall use the same level of aggregation or disaggregation it uses for disclosure requirements of related information in this IFRS and IFRS 13 *Fair Value Measurement*.	IFRS 7 p21D		
	The risk management strategy			
	22 [Deleted]			
43.	An entity shall explain its risk management strategy for each risk category of risk exposures that it decides to hedge and for which hedge accounting is applied. This explanation should enable users of financial statements to evaluate (for example): (a) how each risk arises. (b) how the entity manages each risk; this includes whether the entity hedges an item in its entirety for all risks or hedges a risk component (or components) of an item and why. (c) the extent of risk exposures that the entity manages.	IFRS 7 p22A		
44.	To meet the requirements in paragraph 22A, the information should include (but is not limited to) a description of: (a) the hedging instruments that are used (and how they are used) to hedge risk exposures; (b) how the entity determines the economic relationship between the hedged item and the hedging instrument for the purpose of assessing hedge effectiveness; and (c) how the entity establishes the hedge ratio and what the sources of hedge ineffectiveness are.	IFRS 7 p22B		
45.	When an entity designates a specific risk component as a hedged item (see paragraph 6.3.7 of IFRS 9) it shall provide, in addition to the disclosures required by paragraphs 22A and 22B, qualitative or quantitative information about:	IFRS 7 p22C		

		Sources	Y-NM-NA	Comments
	(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); and (b) how the risk component relates to the item in its entirety (for example, the designated risk component historically covered on average 80 per cent of the changes in fair value of the item as a whole).			
	The amount, timing and uncertainty of future cash flows			
	23 [Deleted]			
46.	Unless exempted by paragraph 23C, an entity shall 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.	IFRS 7 p23A		
47.	To meet the requirement in paragraph 23A, an entity shall provide a breakdown that discloses: (a) a profile of the timing of the nominal amount of the hedging instrument; and (b) if applicable, the average price or rate (for example strike or forward prices etc) of the hedging instrument.	IFRS 7 p23B		
48.	In situations in which an entity frequently resets (ie discontinues and restarts) hedging relationships because both the hedging instrument and the hedged item frequently change (ie 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 paragraph B6.5.24(b) of IFRS 9) the entity: (a) is exempt from providing the disclosures required by paragraphs 23A and 23B. (b) shall disclose: i. information about what the ultimate risk management strategy is in relation to those hedging relationships; ii. a description of how it reflects its risk management strategy by using hedge accounting and designating those particular hedging relationships; and iii. 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.	IFRS 7 p23C		

		Sources	Y-NM-NA	Comments
49.	An entity shall disclose by risk category a description of the sources of hedge ineffectiveness that are expected to affect the hedging relationship during its term.	IFRS 7 p23D		
50.	If other sources of hedge ineffectiveness emerge in a hedging relationship, an entity shall disclose those sources by risk category and explain the resulting hedge ineffectiveness.	IFRS 7 p23E		
51.	For cash flow hedges, an entity shall 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.	IFRS 7 p23F		
	The effects of hedge accounting on financial position and performance			
	24 [Deleted]			
52.	An entity shall disclose, in a tabular format, the following amounts related to items designated as hedging instruments separately by risk category for each type of hedge (fair value hedge, cash flow hedge or hedge of a net investment in a foreign operation): (a) the carrying amount of the hedging instruments (financial assets separately from financial liabilities); (b) the line item in the statement of financial position that includes the hedging instrument; (c) the change in fair value of the hedging instrument used as the basis for recognising hedge ineffectiveness for the period; and (d) the nominal amounts (including quantities such as tonnes or cubic metres) of the hedging instruments.	IFRS 7 p24A		
53.	An entity shall disclose, in a tabular format, the following amounts related to hedged items separately by risk category for the types of hedges as follows: (a) for fair value hedges: i. the carrying amount of the hedged item recognised in the statement of financial position (presenting assets separately from liabilities); ii. 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); iii. the line item in the statement of financial position that includes the hedged item; iv. the change in value of the hedged item used as the basis for recognising hedge ineffectiveness for the period; and v. the accumulated amount of fair value hedge adjustments remaining in the statement of financial position for any	IFRS 7 p24B		

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	hedged items that have ceased to be adjusted for hedging gains and losses in accordance with paragraph 6.5.10 of IFRS 9. (b) for cash flow hedges and hedges of a net investment in a foreign operation: i. the change in value of the hedged item used as the basis for recognising hedge ineffectiveness for the period (ie for cash flow hedges the change in value used to determine the recognized hedge ineffectiveness in accordance with paragraph 6.5.11(c) of IFRS 9); ii. the balances in the cash flow hedge reserve and the foreign currency translation reserve for continuing hedges that are accounted for in accordance with paragraphs 6.5.11 and 6.5.13(a) of IFRS 9; and iii. 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.			
54.	An entity shall disclose, in a tabular format, the following amounts separately by risk category for the types of hedges as follows: (a) for fair value hedges: i. hedge ineffectiveness—ie 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 paragraph 5.7.5 of IFRS 9); and ii. the line item in the statement of comprehensive income that includes the recognised hedge ineffectiveness. (b) for cash flow hedges and hedges of a net investment in a foreign operation: i. hedging gains or losses of the reporting period that were recognised in other comprehensive income; ii. hedge ineffectiveness recognised in profit or loss; iii. the line item in the statement of comprehensive income that includes the recognised hedge ineffectiveness; iv. 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	IFRS 7 p24C		

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	are no longer expected to occur, and amounts that have been transferred because the hedged item has affected profit or loss); v. the line item in the statement of comprehensive income that includes the reclassification adjustment (see IAS 1); and vi. for hedges of net positions, the hedging gains or losses recognised in a separate line item in the statement of comprehensive income (see paragraph 6.6.4 of IFRS 9).			
55.	When the volume of hedging relationships to which the exemption in paragraph 23C applies is unrepresentative of normal volumes during the period (ie the volume at the reporting date does not reflect the volumes during the period) an entity shall disclose that fact and the reason it believes the volumes are unrepresentative.	IFRS 7 p24D		
56.	An entity shall provide a reconciliation of each component of equity and an analysis of other comprehensive income in accordance with IAS 1 that, taken together: (a) differentiates, at a minimum, between the amounts that relate to the disclosures in paragraph 24C(b)(i) and (b)(iv) as well as the amounts accounted for in accordance with paragraph 6.5.11(d)(i) and (d)(iii) of IFRS 9; (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 paragraph 6.5.15 of IFRS 9; and (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 paragraph 6.5.16 of IFRS 9.	IFRS 7 p24E		
57.	An entity shall disclose the information required in paragraph 24E separately by risk category. This disaggregation by risk may be provided in the notes to the financial statements.	IFRS 7 p24F		
	Option to designate a credit exposure as measured at fair value through profit or loss			
58.	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 it shall disclose:	IFRS 7 p24G		

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	(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 paragraph 6.7.1 of IFRS 9, a reconciliation of each of the nominal amount and the fair value at the beginning and at the end of the period; (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 paragraph 6.7.1 of IFRS 9; and (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 paragraph 6.7.4 of IFRS 9 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).			
	Fair value			
59.	Except as set out in paragraph 29, for each class of financial assets and financial liabilities (see paragraph 6), an entity shall disclose the fair value of that class of assets and liabilities in a way that permits it to be compared with its carrying amount.	IFRS 7 p25		
60.	In disclosing fair values, an entity shall group financial assets and financial liabilities into classes, but shall offset them only to the extent that their carrying amounts are offset in the statement of financial position.	IFRS 7 p26		
	27– 27B [Deleted]			
61.	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 (ie a Level 1 input) nor based on a valuation technique that uses only data from observable markets (see paragraph B5.1.2A of IFRS 9). In such cases, the entity shall disclose by class of financial asset or financial liability: (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 paragraph B5.1.2A(b) of IFRS 9). (b) the aggregate difference yet to be recognised in profit or loss at the beginning and end of the period and a reconciliation of changes in the balance of this difference. (c) why the entity concluded that the transaction price was not the best evidence of fair value, including a	IFRS 7 p28		

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	description of the evidence that supports the fair value.			
62.	Disclosures of fair value are not required: (a) when the carrying amount is a reasonable approximation of fair value, for example, for financial instruments such as short-term trade receivables and payables; (b) [deleted] (c) for a contract containing a discretionary participation feature (as described in IFRS 4) if the fair value of that feature cannot be measured reliably; or (d) for lease liabilities.	IFRS 7 p29		
63.	In the case described in paragraph 29(c), an entity shall 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 fair value information has not been disclosed for these instruments because their fair value cannot be measured reliably; (b) a description of the financial instruments, their carrying amount, and an explanation of why fair value cannot be measured reliably; (c) information about the market for the instruments; (d) information about whether and how the entity intends to dispose of the financial instruments; and (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, and the amount of gain or loss recognised.	IFRS 7 p30		
	Nature and extent of risks arising from financial instruments			
	An entity shall 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.	IFRS 7 p31		
	The disclosures required by paragraphs 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 p32		
	Providing qualitative disclosures in the context of quantitative disclosures enables users to link related disclosures and hence form an overall picture of the nature and extent of risks arising from financial instruments. The interaction between qualitative and quantitative disclosures contributes to disclosure of information in a way that better enables users to evaluate an entity's exposure to risks.	IFRS 7 p32A		

		Sources	Y-NM-NA	Comments
	Qualitative disclosures			
64.	For each type of risk arising from financial instruments, an entity shall disclose: (a) the exposures to risk and how they arise; (b) its objectives, policies and processes for managing the risk and the methods used to measure the risk; and (c) any changes in (a) or (b) from the previous period.	IFRS 7 p33		
	Quantitative disclosures			
65.	For each type of risk arising from financial instruments, an entity shall disclose: (a) summary quantitative data about its exposure to that risk at the end of the reporting period. This disclosure shall be based on the information provided internally to key management personnel of the entity (as defined in IAS 24 *Related Party Disclosures*), for example the entity's board of directors or chief executive officer. (b) the disclosures required by paragraphs 35A–42, to the extent not provided in accordance with (a). (c) concentrations of risk if not apparent from the disclosures made in accordance with (a) and (b).	IFRS 7 p34		
66.	If the quantitative data disclosed as at the end of the reporting period are unrepresentative of an entity's exposure to risk during the period, an entity shall provide further information that is representative.	IFRS 7 p35		
	Credit risk			
	Scope and objectives			
67.	An entity shall apply the disclosure requirements in paragraphs 35F–35N to financial instruments to which the impairment requirements in IFRS 9 are applied. However: (a) for trade receivables, contract assets and lease receivables, paragraph 35J(a) applies to those trade receivables, contract assets or lease receivables on which lifetime expected credit losses are recognized in accordance with paragraph 5.5.15 of IFRS 9, if those financial assets are modified while more than 30 days past due; and (b) paragraph 35K(b) does not apply to lease receivables.	IFRS 7 p35A		
68.	The credit risk disclosures made in accordance with paragraphs 35F–35N shall enable users of financial statements to understand the effect of credit risk on the amount, timing and uncertainty of future cash flows. To achieve this objective, credit risk disclosures shall provide: (a) information about an entity's credit risk management practices and how they relate to the recognition and measurement of expected credit losses, including the methods, assumptions and information used to measure expected credit losses;	IFRS 7 p35B		

		Sources	Y-NM-NA	Comments
	(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; and (c) information about an entity's credit risk exposure (ie the credit risk inherent in an entity's financial assets and commitments to extend credit) including significant credit risk concentrations.			
69.	An entity need not duplicate information that is already presented elsewhere, provided that the information is incorporated by cross-reference from the financial statements to other statements, such as a management commentary or risk report that is available to users of the financial statements on the same terms as the financial statements and at the same time. Without the information incorporated by cross-reference, the financial statements are incomplete.	IFRS 7 p35C		
70.	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.	IFRS 7 p35D		
71.	If the disclosures provided in accordance with paragraphs 35F–35N are insufficient to meet the objectives in paragraph 35B, an entity shall disclose additional information that is necessary to meet those objectives.	IFRS 7 p35E		
	The credit risk management practices			
72.	An entity shall explain its credit risk management practices and how they relate to the recognition and measurement of expected credit losses. To meet this objective an entity shall disclose information that enables users of financial statements to understand and evaluate: (a) how an entity determined whether the credit risk of financial instruments has increased significantly since initial recognition, including, if and how: i. financial instruments are considered to have low credit risk in accordance with paragraph 5.5.10 of IFRS 9, including the classes of financial instruments to which it applies; and ii. the presumption in paragraph 5.5.11 of IFRS 9, that there have been significant increases in credit risk since initial recognition when financial assets are more than 30 days past due, has been rebutted; (b) an entity's definitions of default, including the reasons for selecting those definitions; (c) how the instruments were grouped if expected credit losses were measured on a collective basis;	IFRS 7 p35F		

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		Sources	Y-NM-NA	Comments
	(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; and (f) how the requirements in paragraph 5.5.12 of IFRS 9 for the modification of contractual cash flows of financial assets have been applied, including how an entity: i. 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 paragraph 5.5.5 of IFRS 9; and ii. 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 paragraph 5.5.3 of IFRS 9.			
73.	An entity shall explain the inputs, assumptions and estimation techniques used to apply the requirements in Section 5.5 of IFRS 9. For this purpose an entity shall disclose: (a) the basis of inputs and assumptions and the estimation techniques used to: i. measure the 12-month and lifetime expected credit losses; ii. determine whether the credit risk of financial instruments has increased significantly since initial recognition; and iii. determine whether a financial asset is a credit-impaired financial asset. (b) how forward-looking information has been incorporated into the determination of expected credit losses, including the use of macroeconomic information; and (c) changes in the estimation techniques or significant assumptions made during the reporting period and the reasons for those changes.	IFRS 7 p35G		
	Quantitative and qualitative information about amounts arising from expected credit losses			
74.	To explain the changes in the loss allowance and the reasons for those changes, an entity shall 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:	IFRS 7 p35H		

		Sources	Y-NM-NA	Comments
	(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: i. financial instruments for which credit risk has increased significantly since initial recognition but that are not credit-impaired financial assets; ii. financial assets that are credit-impaired at the reporting date (but that are not purchased or originated credit-impaired); and iii. trade receivables, contract assets or lease receivables for which the loss allowances are measured in accordance with paragraph 5.5.15 of IFRS 9. (c) financial assets that are purchased or originated credit-impaired. In addition to the reconciliation, an entity shall disclose the total amount of undiscounted expected credit losses at initial recognition on financial assets initially recognised during the reporting period.			
75.	To enable users of financial statements to understand the changes in the loss allowance disclosed in accordance with paragraph 35H, an entity shall 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. The information shall be provided separately for financial instruments that represent the loss allowance as listed in paragraph 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 derecognized (including those that were written-off) during the reporting period; and (d) changes arising from whether the loss allowance is measured at an amount equal to 12-month or lifetime expected credit losses.	IFRS 7 p35I		
76.	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, an entity shall 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	IFRS 7 p35J		

		Sources	Y-NM-NA	Comments
	loss allowance measured at an amount equal to lifetime expected credit losses; and (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.			
77.	To enable users of financial statements to understand the effect of collateral and other credit enhancements on the amounts arising from expected credit losses, an entity shall 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 (eg netting agreements that do not qualify for offset in accordance with IAS 32). (b) a narrative description of collateral held as security and other credit enhancements, including: i. a description of the nature and quality of the collateral held; ii. 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; and iii. information about financial instruments for which an entity has not recognised a loss allowance because of the collateral. (c) quantitative information about the collateral held as security and other credit enhancements (for example, quantification of the extent to which collateral and other credit enhancements mitigate credit risk) for financial assets that are credit-impaired at the reporting date.	IFRS 7 p35K		
78.	An entity shall disclose the contractual amount outstanding on financial assets that were written off during the reporting period and are still subject to enforcement activity.	IFRS 7 p35L		
	Credit risk exposure			
79.	To enable users of financial statements to assess an entity's credit risk exposure and understand its significant credit risk concentrations, an entity shall disclose, by *credit risk rating grades*, the gross carrying amount of financial assets and the exposure to credit risk on loan commitments and financial guarantee contracts. This information shall be provided separately for financial instruments: (a) for which the loss allowance is measured at an amount equal to 12-month expected credit losses;	IFRS 7 p35M		

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		Sources	Y-NM-NA	Comments
	(b) for which the loss allowance is measured at an amount equal to lifetime expected credit losses and that are: i. financial instruments for which credit risk has increased significantly since initial recognition but that are not credit-impaired financial assets; ii. financial assets that are credit-impaired at the reporting date (but that are not purchased or originated credit-impaired); and iii. trade receivables, contract assets or lease receivables for which the loss allowances are measured in accordance with paragraph 5.5.15 of IFRS 9. (c) that are purchased or originated credit-impaired financial assets.			
80.	For trade receivables, contract assets and lease receivables to which an entity applies paragraph 5.5.15 of IFRS 9, the information provided in accordance with paragraph 35M may be based on a provision matrix (see paragraph B5.5.35 of IFRS 9).	IFRS 7 p35N		
81.	For all financial instruments within the scope of this IFRS, but to which the impairment requirements in IFRS 9 are not applied, an entity shall 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 (eg netting agreements that do not quality for offset in accordance with IAS 32); this disclosure is not required for financial instruments whose carrying amount best represents the maximum exposure to credit risk. (b) a description of collateral held as security and other credit enhancements, and their financial effect (eg 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). (c) [deleted] (d) [deleted] 37 [Deleted] *Collateral and other credit enhancements obtained*	IFRS 7 p36		
82.	When an 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 (eg guarantees), and such assets meet the recognition criteria in other IFRSs, an entity shall disclose for such assets held at the reporting date: (a) the nature and carrying amount of the assets; and	IFRS 7 p38		

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		Sources	Y-NM-NA	Comments
	(b) when the assets are not readily convertible into cash, its policies for disposing of such assets or for using them in its operations.			
	Liquidity risk			
83.	An entity shall disclose: (a) a maturity analysis for non-derivative financial liabilities (including issued financial guarantee contracts) that shows the remaining contractual maturities. (b) a maturity analysis for derivative financial liabilities. The maturity analysis shall include 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 (see paragraph B11B). (c) a description of how it manages the liquidity risk inherent in (a) and (b).	IFRS 7 p39		
	Market risk			
	Sensitivity analysis			
84.	Unless an entity complies with paragraph 41, it shall disclose: (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 that date; (b) the methods and assumptions used in preparing the sensitivity analysis; and (c) changes from the previous period in the methods and assumptions used, and the reasons for such changes.	IFRS 7 p40		
85.	If an entity prepares a sensitivity analysis, such as value-at-risk, that reflects interdependencies between risk variables (eg interest rates and exchange rates) and uses it to manage financial risks, it may use that sensitivity analysis in place of the analysis specified in paragraph 40. The entity shall also disclose: (a) an explanation of the method used in preparing such a sensitivity analysis, and of the main parameters and assumptions underlying the data provided; and (b) an explanation of the objective of the method used and of limitations that may result in the information not fully reflecting the fair value of the assets and liabilities involved.	IFRS 7 p41		
	Other market risk disclosures			
86.	When the sensitivity analyses disclosed in accordance with paragraph 40 or 41are unrepresentative of a risk inherent in a financial instrument (for example because the year-end exposure does not reflect the exposure during the year), the entity shall disclose that fact and the	IFRS 7 p42		

		Sources	Y-NM-NA	Comments
	reason it believes the sensitivity analyses are unrepresentative.			
	Transfers of financial assets			
87.	The disclosure requirements in paragraphs 42B–42H relating to transfers of financial assets supplement the other disclosure requirements of this IFRS. An entity shall present the disclosures required by paragraphs 42B–42H in a single note in its financial statements. An entity shall provide the required 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 the purposes of applying the disclosure requirements in those paragraphs, an entity transfers all or a part of a financial asset (the transferred financial asset) if, and 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.	IFRS 7 p42A		
88.	An entity shall 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; and (b) to evaluate the nature of, and risks associated with, the entity's continuing involvement in derecognised financial assets.	IFRS 7 p42B		
89.	For the purposes of applying the disclosure requirements in paragraphs 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. For the purposes of applying the disclosure requirements in paragraphs 42E–42H, 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; or (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 paragraph 3.2.5(a)–(c) of IFRS 9 are met.	IFRS 7 p42C		

		Sources	Y-NM-NA	Comments
	Transferred financial assets that are not derecognised in their entirety			
90.	An entity may have transferred financial assets in such a way that part or all of the transferred financial assets do not qualify for derecognition. To meet the objectives set out in paragraph 42B(a), the entity shall disclose at each reporting date 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 is exposed. (c) a description of the nature of the relationship between the transferred assets and the associated liabilities, including restrictions arising from the transfer on the reporting 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 and the net position (the difference between the fair value of the transferred assets and the associated liabilities). (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 (see paragraphs 3.2.6(c)(ii) and 3.2.16 of IFRS 9), the total carrying amount of the original assets before the transfer, the carrying amount of the assets that the entity continues to recognise, and the carrying amount of the associated liabilities.	IFRS 7 p42D		
	Transferred financial assets that are derecognised in their entirety			
91.	To meet the objectives set out in paragraph 42B(b), when an entity derecognizes transferred financial assets in their entirety (see paragraph 3.2.6(a) and (c)(i) of IFRS 9) but has continuing involvement in them, the entity shall disclose, as a minimum, for each type of continuing involvement at each 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 the carrying amount of 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 information showing how the maximum exposure to loss is determined.	IFRS 7 p42E		

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	(d) the undiscounted cash outflows that would or may be required to repurchase derecognised financial assets (eg the strike price in an option agreement) or other amounts payable to the transferee in respect of the transferred assets. If the cash outflow is variable then the amount disclosed should be based on the conditions that exist at each reporting date. (e) a maturity analysis of the undiscounted cash outflows that would or may be required to repurchase the derecognised financial assets or other amounts payable to the transferee in respect of the transferred assets, showing the remaining contractual maturities of the entity's continuing involvement. (f) qualitative information that explains and supports the quantitative disclosures required in (a)–(e).			
92.	An entity may aggregate the information required by paragraph 42E in respect of 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.	IFRS 7 p42F		
93.	In addition, an entity shall disclose for each type of continuing involvement: (a) the gain or loss recognised at the date of transfer of the assets. (b) income and expenses recognised, both in the reporting period and cumulatively, from the entity's continuing involvement in the derecognised financial assets (eg fair value changes in derivative instruments). (c) if the total amount of proceeds from transfer activity (that qualifies for derecognition) in a reporting period is not evenly distributed throughout the reporting period (eg if a substantial proportion of the total amount of transfer activity takes place in the closing days of a reporting period): i. when the greatest transfer activity took place within that reporting period (eg the last five days before the end of the reporting period), ii. the amount (eg related gains or losses) recognised from transfer activity in that part of the reporting period, and iii. (iii) the total amount of proceeds from transfer activity in that part of the reporting period. An entity shall provide this information for each period for which a statement of comprehensive income is presented.	IFRS 7 p42G		
	Supplementary information			
94.	An entity shall disclose any additional information that it considers necessary to meet the disclosure objectives in paragraph 42B.	IFRS 7 p42H		
	Consequential amendments to IAS 1			
	Paragraph 82 is amended to read as follows:			

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		Sources	Y-NM-NA	Comments
95.	In addition to items required by other IFRSs, the profit or loss section or the statement of profit or loss shall include line items that present the following amounts for the period: (a) revenue, presenting separately interest revenue calculated using the effective interest method; (aa) gains and losses arising from the derecognition of financial assets measured at amortised cost; (b) finance costs; (ba) impairment losses (including reversals of impairment losses or impairment gains) determined in accordance with Section 5.5 of IFRS 9; (c) share of the profit or loss of associates and joint ventures accounted for using the equity method; (ca) 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); (cb) 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; (d) ... *Paragraph 106 is amended to read as follows:*	IAS 1 p82		
96.	An entity shall present a statement of changes in equity as required by paragraph 10. The statement of changes in equity includes the following information: (a) ... (c) [deleted] (d) 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: i. profit or loss; ii. other comprehensive income; and iii. transactions with owners in their capacity as owners, showing separately contributions by and distributions to owners and changes in ownership interests in subsidiaries that do not result in a loss of control.	IAS 1p106		
	Consequential amendments to IAS 21			
97.	*Paragraph 52 is amended to read as follows:* An entity shall disclose:	IAS 21 p52		

		Sources	Y-NM-NA	Comments
	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 in accordance with IFRS 9; and *b)* ...			
	Consequential amendments to IFRS 1			
98.	*Paragraph 29 is amended to read as follows:* An entity is permitted to designate a previously recognised financial asset as a financial asset measured at fair value through profit or loss in accordance with paragraph D19A. The entity shall disclose the fair value of financial assets so designated at the date of designation and their classification and carrying amount in the previous financial statements.	IFRS 1 p29		
99.	*Paragraph 29A is added:* An entity is permitted to designate a previously recognised financial liability as a financial liability at fair value through profit or loss in accordance with paragraph D19. The entity shall disclose the fair value of financial liabilities so designated at the date of designation and their classification and carrying amount in the previous financial statements.	IFRS 1 p29		
100.	*In Appendix E, a heading and paragraphs E1 and E2 are added:* **Exemption from the requirement to restate comparative information for IFRS 9**			
	If an entity's first IFRS reporting period begins before 1 January 2019 and the entity applies the completed version of IFRS 9 (issued in 2014), the comparative information in the entity's first IFRS financial statements need not comply with IFRS 7 *Financial Instruments: Disclosure* or the completed version of IFRS 9 (issued in 2014), to the extent that the disclosures required by IFRS 7 relate to items within the scope of IFRS 9. For such entities, references to the 'date of transition to IFRSs' shall mean, in the case of IFRS 7 and IFRS 9 (2014) only, the beginning of the first IFRS reporting period.	IFRS 1 E1		
	An entity that chooses to present comparative information that does not comply with IFRS 7 and the completed version of IFRS 9 (issued in 2014) in its first year of transition shall: a) apply the requirements of its previous GAAP in place of the requirements of IFRS 9 to comparative information about items within the scope of IFRS 9. b) disclose this fact together with the basis used to prepare this information. c) treat any adjustment between the statement of financial position at the comparative period's reporting date (ie the statement of financial position that	IFRS 1 E2		

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		Sources	Y-NM-NA	Comments
	includes comparative information under previous GAAP) and the statement of financial position at the start of the first IFRS reporting period (ie the first period that includes information that complies with IFRS 7 and the completed version of IFRS 9 (issued in 2014)) as arising from a change in accounting policy and give the disclosures required by paragraph 28(a)–(e) and (f)(i) of IAS 8. Paragraph 28(f)(i) applies only to amounts presented in the statement of financial position at the comparative period's reporting date. d) apply paragraph 17(c) of IAS 1 to provide additional disclosures 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.			

C3. Leases - new disclosures required by IFRS 16

		Sources	Y-NM-NA	Comments
	An entity shall apply this Standard for annual reporting periods beginning on or after 1 January 2019.			
	Disclosure for lessees			
1.	Has the lessee disclosed information about its leases for which it is a lessee in a single note or a separate section in its financial statements? *Note. 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.*	IFRS 16 - 52		
2.	Has the lessee disclosed the following amounts for the reporting period:	IFRS 16 - 53		
	(a) depreciation charge for right-of-use assets by class of underlying asset; Note. This disclosure is not required for a right-of-use asset which meets the definition of investment property and therefore has been disclosed in accordance with IAS 40.	IFRS 16 - 53		
	(b) interest expense on lease liabilities;	IFRS 16 - 53		
	(c) the expense relating to short-term leases accounted for by applying IFRS paragraph 6; Note. This expense need not include the expense relating to leases with a lease term of one month or less;	IFRS 16 - 53		
	(d) the expense relating to leases of low-value assets accounted for by applying IFRS 16 paragraph 6; Note. This expense shall not include the expense relating to short-term leases of low-value assets included above.	IFRS 16 - 53		
	(e) the expense relating to variable lease payments not included in the measurement of lease liabilities;	IFRS 16 - 53		

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		Sources	Y-NM-NA	Comments
	(f) income from subleasing right-of-use assets; Note. This disclosure is not required for a right-of-use asset which meets the definition of investment property and therefore has been disclosed in accordance with IAS 40.	IFRS 16 - 53		
	(g) total cash outflow for leases;	IFRS 16 - 53		
	(h) additions to right-of-use assets. Note. This disclosure is not required for a right-of-use asset which meets the definition of investment property and therefore has been disclosed in accordance with IAS 40.	IFRS 16 - 53		
	(i) gains or losses arising from sale and leaseback transactions; and	IFRS 16 - 53		
	(j) the carrying amount of right-of-use assets at the end of the reporting period by class of underlying asset? Note. This disclosure is not required for a right-of-use asset which meets the definition of investment property and therefore has been disclosed in accordance with IAS 40.	IFRS 16 - 53		
3.	Has the lessee disclosed the above information in a tabular format, unless another format is more appropriate?	IFRS 16 - 54		
4.	Do the amounts disclosed above include costs that a lessee has included in the carrying amount of another asset during the reporting period?	IFRS 16 - 54		
5.	Has the lessee disclosed the amount of its lease commitments for short-term leases accounted for applying paragraph 6 if the portfolio of short-term leases to which it 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 at 4.24.2(c) above relates?	IFRS 16 - 55		
6.	Where the lease measures the right-of-use asset at revalued amounts applying IAS 16, do the notes disclose:	IFRS 16 - 57		
	(a) the effective date of the revaluation;	IFRS 16 - 57		
	(b) whether an independent valuer was involved;	IFRS 16 - 57		
	(c) 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; and	IFRS 16 - 57		
	(d) the revaluation surplus, indicating the change for the period and any restrictions on the distribution of the balance to shareholders?	IFRS 16 - 57		
7.	Has the lessee disclosed a maturity analysis of lease liabilities separately from the maturity analysis of other financial liabilities?	IFRS 16 - 58		

		Sources	Y-NM-NA	Comments
8.	Has the lessee disclosed additional qualitative and quantitative information about its leasing activities necessary to give 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 - 59		
9.	Does the additional information referred to above include the following disclosure:	IFRS 16 - 59		
	(a) the nature of the lessee's leasing activities;	IFRS 16 - 59		
	(b) future cash outflows to which the lessee is potentially exposed that are not reflected in the measurement of lease liabilities including exposure arising from;	IFRS 16 - 59		
	(i) variable lease payments;	IFRS 16 - 59		
	(ii) extension options and termination options;	IFRS 16 - 59		
	(iii) residual value guarantees; and	IFRS 16 - 59		
	(iv) leases not yet commenced to which the lessee is committed;	IFRS 16 - 59		
	(c) restrictions on covenants imposed by leases; and	IFRS 16 - 59		
	(d) sale and leaseback transactions?	IFRS 16 - 59		
10.	Where a lessee accounts for short-term leases or leases of low-value assets applying paragraph 6, is that fact disclosed?	IFRS 16 - 60		
	Disclosure for lessors			
11.	Has the lessor disclosed the following amounts for the reporting period:	IFRS 16 - 90		
	(a) for finance leases;	IFRS 16 - 90		
	(i) selling profit or loss;	IFRS 16 - 90		
	(ii) finance income on the net investment in the lease; and	IFRS 16 - 90		
	(iii) income relating to variable lease payments not included in the measurement of the net investment in the lease; and	IFRS 16 - 90		
	(b) for operating leases, lease income, separately disclosing income relating to variable lease payments that do not depend on an index or rate?	IFRS 16 - 90		
12.	Has the lessor disclosed the above information in a tabular format, unless another format is more appropriate?	IFRS 16 - 91		
13.	Has the lessor disclosed additional qualitative and quantitative information about its leasing activities necessary to give 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 - 92		

		Sources	Y-NM-NA	Comments
14.	Does the additional information referred to above include the following disclosure:	IFRS 16 - 92		
	(a) the nature of the lessor's leasing activities;	IFRS 16 - 92		
	(b) how the lessor manages the risk associated with any rights it retains in underlying assets;	IFRS 16 - 92		
	(c) its risk management strategy for the rights it retains in underlying assets including any means by which the lessor reduces that risk? Note. Such means may include, for example, buy-back agreements, residual value guarantees or variable lease payments for use in excess of specified limits.	IFRS 16 - 92		
15.	Has the lessor provided a qualitative and quantitative explanation of the significant changes in the carrying amount of the net investment in finance leases?	IFRS 16 - 93		
16.	Has the lessor disclosed 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?	IFRS 16 - 94		
17.	Has the lessor reconciled the undiscounted lease payments to the net investment in the lease? Note. The reconciliation shall identify the unearned finance income relating to the lease payments receivable and any discounted unguaranteed residual value.	IFRS 16 - 94		
18.	Has the lessor disaggregated each class of property, plant and equipment disclosure required by IAS 16 into assets subject to operating leases and assets not subject to operating leases?	IFRS 16 - 95		
19.	Has the lessor disclosed 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?	IFRS 16 - 97		
20.	Has the entity disclosed that it is adopting IFRS 16 early?	IFRS 16 - C1		
21.	Where the entity has chosen to apply the practical expedient in C3 of IFRS 16 to not reassess whether a contract is, or contains, a lease at the date of initial application, has that fact been disclosed?	IFRS 16 - C4		
22.	Where the entity has chosen to apply the practical expedient in C5(b) of IFRS 16 to retrospectively apply this standard with the cumulative effect of initially apply the standard recognised at the date of initial application in accordance with C7 to C13, has the entity disclosed the following:	IFRS 16 - C12		
	(a) 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; and	IFRS 16 - C12		

		Sources	Y-NM-NA	Comments
	(b) an explanation of the difference between (a) operating lease commitments disclosed applying 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, and (b) lease liabilities recognised in the statement of financial position at the date of initial application?	IFRS 16 - C12		
23.	Where the entity has chosen to use one or more of the practical expedients in C10 of IFRS 16 to leases previously classified as operating leases, has the entity disclosed that fact?	IFRS 16 - C13		