General Information

Client:
Period end date:
Engagement Leader:
Performed by:
Reviewed by:

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	Reference	Disclosure
A		**Disclosures for consideration by all entities**
A1.		**General disclosures**
A1.1.		General disclosures
A1.1.1	1p15, 1p27	Financial statements present fairly the financial position, financial performance and cash flows of an entity. Fair presentation requires the faithful representation of the effects of transactions, other events and conditions in accordance with the definitions and recognition criteria for assets, liabilities, income and expenses set out in the 'Conceptual framework for financial reporting' (Framework). The application of IFRSs, with additional disclosure when necessary, is presumed to result in financial statements that achieve a fair presentation. An entity prepares its financial statements, except for cash flow information, using the accrual basis of accounting.
A1.1.2	1p10(a)-(f)	Include the following components in the financial statements:
A1.1.3		(a) a statement of financial position at the period end date;
A1.1.4		(b) a statement of profit or loss and other comprehensive income for the period;
A1.1.5		(c) a statement of changes in equity for the period;
A1.1.6		(d) a statement of cash flows for the period;
A1.1.7		(e) notes, comprising significant accounting policies and other explanatory information.
A1.1.8		(ea) comparative information in respect of the preceding period as specified in paragraphs 38 and 38A; and
A1.1.9		(f) a statement of financial position as 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 reclassifies items in its financial statements in accordance with paragraphs 40A-40D
A1.1.10	1p10A	Either present: (a) a single statement of profit or loss and other comprehensive income, with profit or loss and other comprehensive income presented in two sections. The sections are presented together, with the profit or loss section presented first followed directly by the other comprehensive income section; or (b) the profit or loss section in a separate statement of profit or loss. If the entity selects option (b), the separate statement of profit or loss immediately precedes the statement presenting comprehensive income.
A1.1.11	1p11	Present with equal prominence all of the financial statements.
A1.1.12	1p29	Present separately each material class of similar items. Present separately items of a dissimilar nature or function unless they are immaterial.
A1.1.13	1p30A	An entity shall not reduce the understandability of its financial statements by obscuring material information with immaterial information or by aggregating material items that have different natures or functions.
A1.1.14	1p32	Do not offset assets and liabilities or income and expenses unless required or permitted by an IFRS.
A1.1.15	1p16	Make an explicit and unreserved statement in the notes that the financial statements comply with IFRS. Financial statements should not be described as complying with IFRS unless they comply with all the requirements of IFRSs.
A1.1.16	1p49	Identify the financial statements and distinguish them from other information in the same published documents.
A1.1.17	1p51	Identify each financial statement and the notes.
A1.1.18	1p51(a)-(e)	Display the following information prominently, and repeat where necessary for the information presented to be understood:
A1.1.19		(a) the name of the reporting entity or other means of identification, and any change in that information from the end of the previous reporting period;
A1.1.20		(b) whether the financial statements are for an individual entity or a group of entities;
A1.1.21		(c) the date of the end of the reporting period or the period covered by the financial statements and notes;
A1.1.22		(d) the presentation currency (defined in IAS 21); and
A1.1.23		(e) the level of rounding used in presenting amounts in the financial statements.
A1.1.24	1p31	An entity need not provide a specific disclosure required by an IFRS if the information is not material.
A1.1.25	1p36(a), (b)	Where an entity has changed the end of its reporting period and prepares financial statements for a period of less than or more than one year, disclose:
A1.1.26		(a) the period covered by the financial statements;
A1.1.27		(b) the reason for using a longer or shorter period; and
A1.1.28		(c) the fact that amounts presented in the financial statements are not entirely comparable.
A1.1.29	10p17	Include the following in the notes to the financial statements:
A1.1.30		(a) the date when the financial statements were authorised for issue;
A1.1.31		(b) the body who gave that authorisation; and
A1.1.32		(c) whether the entity's owners or others have the power to amend the financial statements after issue.
A1.2.		Presentation and functional currency
A1.2.1	21p53	When the presentation currency is different from the functional currency, state that fact, together with disclosure of the functional currency and the reason for using a different presentation currency.
A1.2.2	21p54	When there is a change in the functional currency of either the reporting entity or a significant foreign operation, disclose that fact and the reason for the change in functional currency.
A1.2.3	21p55	If presenting financial statements in a currency that is different from the functional currency, describe the financial statements as complying with IFRSs only if they comply with all the requirements of each applicable standard and each applicable interpretation including the translation method set out in IAS 21 paras 39 and 42.
A1.2.4	21p56	An entity sometimes presents its financial statements or other financial information in a currency that is not its functional currency without applying the translation methods set out in IAS 21 paras 39 and 42. For example, an entity may convert only selected items from its financial statements into another currency; or, an entity whose functional currency is not the currency of a hyperinflationary economy may convert the financial statements into another currency by translating all items at the most recent closing rate. Such conversions are not in accordance with IFRSs, and the disclosures set out in IAS 21 para 57 are required (see below).

A1.2.5	21p57(a)-(c)	If presenting financial statements or other financial information in a currency that is different from either the functional currency or the presentation currency without applying the translation methods set out in IAS 21 paras 39 and 42:
A1.2.6		(a) clearly identify the information as supplementary information to distinguish it from the information that complies with IFRSs;
A1.2.7		(b) disclose the currency in which the supplementary information is displayed; and
A1.2.8		(c) disclose the entity's functional currency and the method of translation used to determine the supplementary information.
A1.3.		Other disclosures
A1.3.1	1p112(a)-(c)	Disclose in the notes:
A1.3.2		(a) information about the basis of preparation of the financial statements and the specific accounting policies used;
A1.3.3		(b) the information required by IFRSs that is not presented elsewhere in the financial statements; and
A1.3.4		(c) information that is not presented elsewhere but is relevant to an understanding of the financial statements.
A1.3.5	1p113-114	The notes are given in a systematic manner, as far as is practicable. In determining a systematic manner, the entity shall consider the effect on the understandabiliy and comparability of its financial statements. Each item is cross-referenced in the statements of financial position and of comprehensive income, the separate income statement (where presented) and in the statements of changes in equity and cash flows to any related information in the notes. Further examples of systematic ordering or grouping of the notes are included in paragraph 114 of IAS 1.
A1.3.6	1p116	Notes providing information about the basis of preparation of the financial statements and specific accounting policies may be presented as a separate section of the financial statements.
A1.3.7	1p17(c)	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.
A1.3.8	1p38	Disclose comparative information in respect of the previous period for all amounts reported in the current period's financial statements, except where IFRSs permit or require otherwise. This includes comparative information for both narrative and descriptive information where it is relevant to understanding the financial statements for the current period.
A1.3.9	1p38A	An entity shall present, as a minimum, two statements of financial position, two statements of profit or loss and other comprehensive income, two separate statements of profit or loss (if presented), two statements of cash flows and two statements of changes in equity, and related notes.
A1.3.10	1p38B	In some cases, narrative information provided in the financial statements for the preceding period(s) continues to be relevant in the current period. For example, disclose in the current period details of a legal dispute, the outcome of which was uncertain at the end of the preceding period and is yet to be resolved. Users may benefit from the disclosure of information that the uncertainty existed at the end of the preceding period and from the disclosure of information about the steps that have been taken during the period to resolve the uncertainty.
A1.3.11	1p38C	An entity may present comparative information in addition to the minimum comparative financial statements required by IFRSs, as long as that information is prepared in accordance with IFRSs. This comparative information may consist of one or more statements referred to in IAS 1 paragraph 10, but need not comprise a complete set of financial statements. When this is the case, present related note information for those additional statements.
A1.3.12	1p38D	For example, an entity may present a third statement of profit or loss and other comprehensive income (thereby presenting the current period, the preceding period and one additional comparative period). However, the entity is not required to present a third statement of financial position, a third statement of cash flows or a third statement of changes in equity (that is, an additional financial statement comparative). Present, in the notes to the financial statements, the comparative information related to that additional statement of profit or loss and other comprehensive income.
A1.3.13	1p40A(a), (b)	Present a third statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements required in IAS 1 paragraph 38A if:
A1.3.14		(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
A1.3.15		(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.
A1.3.16	1p40B(a)-(c)	In the circumstances described in IAS 1 paragraph 40A, present three statements of financial position as at:
A1.3.17		(a) the end of the current period;
A1.3.18		(b) the end of the preceding period; and
A1.3.19		(c) the beginning of the preceding period.
A1.3.20	1p40C	When an entity is required to present an additional statement of financial position in accordance with IAS 1 paragraph 40A, disclose the information required by IAS 1 paragraphs 41–44 and IAS 8. However, it need not present the related notes to the opening statement of financial position as at the beginning of the preceding period
A1.3.21	1p40D	Disclose the date of that opening statement of financial position as at the beginning of the preceding period regardless of whether an entity's financial statements present comparative information for earlier periods (as permitted in paragraph 38C).
A1.3.22	1p41(a)-(c)	If an entity changes the presentation or classification of items in its financial statements, 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):
A1.3.23		(a) the nature of the reclassification;
A1.3.24		(b) the amount of each item or class of item that is reclassified; and
A1.3.25		(c) the reason for the reclassification.
A1.3.26	1p42(a), (b)	Where an entity changes the presentation or classification of items, but it is impracticable to reclassify comparative amounts, disclose:
A1.3.27		(a) the reason for not reclassifying the amounts; and
A1.3.28		(b) the nature of the adjustments that would have been made if the amounts had been reclassified.
A1.3.29	1p45(a), (b)	Retain the presentation and classification of items in the financial statements from one period to the next unless:
A1.3.30		(a) it is apparent, following a significant change in the nature of the entity's operations or a review of its financial statements, that another presentation or classification would be more appropriate having regard to the criteria for the selection and application of accounting policies; or
A1.3.31		(b) an IFRS requires a change in presentation.
A1.3.32	1p138(a)-(d)	Disclose the following:
A1.3.33		(a) the domicile and legal form of the entity, the country in which it is incorporated and the address of its registered office (or principal place of business, if different from the registered office);
A1.3.34		(b) a description of the nature of the entity's operations and its principal activities;
A1.3.35		(c) the name of the parent and the ultimate parent of the group.

A1.3.36		(d) if it is a limited life entity, information regarding the length of its life
A1.3.37	IFRS6p24(b)	Companies with exploration and evaluation activities disclose the amounts of assets, liabilities, income and expense and operating and investing cash flows arising from the exploration for and evaluation of mineral resources.
A2.		**Accounting policies**
A2.1.		General Disclosures
A2.1.1	1p117(a),(b)	Disclose significant accounting policies comprising:
A2.1.2		(a) the measurement basis (or bases) used in preparing the financial statements; and
A2.1.3		(b) the other accounting policies used that are relevant to an understanding of the financial statements.
A2.1.4	1p122	Disclose along with the significant accounting policies or other notes the judgements, apart from those involving estimations, that management has made in applying the entity's accounting policies and that have the most significant impact on the amounts recognised in the financial statements.
A2.1.5	1p125(a),(b)	Disclose information about the assumptions made about the future and other major sources of estimation uncertainty at the end of the reporting period that have a significant risk of leading to material adjustments to the carrying amounts of assets and liabilities within the next financial year. In respect of those assets and liabilities, disclose:
A2.1.6		(a) their nature, and
A2.1.7		(b) their carrying amount as at the period end date.
A2.1.8	1p129	Examples of the types of disclosures an entity makes are: (a) the nature of the assumption or other estimation uncertainty; (b) the sensitivity of carrying amounts to the methods, assumptions and estimates underling their calculation, including the reasons for the sensitivity; (c) the expected resolution of an uncertainty and the range of reasonably possible outcomes within the next financial year in respect of the carrying amounts of the assets and liabilities affected; and (d) an explanation of the changes made to past assumptions concerning those assets and liabilities, if the uncertainty remains unresolved.
A2.1.9	1p131	Where impracticable to disclose the extent of the possible effects of an assumption or another source of estimation uncertainty at the end of the reporting period, disclose that:
A2.1.10		(a) it is reasonably possible, on the basis of existing knowledge, that outcomes within the next financial year that are different from the assumption could require a material adjustment to the carrying amount of the asset or liability affected and;
A2.1.11		(b) the nature and carrying amount of the specific asset or liability (or class of assets or liabilities) affected by the assumption.
A2.1.12	IFRS10p19, 28p26	In consolidated financial statements, the results of all subsidiaries, associates and joint ventures should be consolidated or equity accounted, as applicable, using uniform accounting policies for like transactions and other events in similar circumstances.
A2.1.13	8p28	In accordance with the transition provisions of each standard, disclose whether any standards have been adopted by the reporting entity before the effective date.
A2.1.14	1p18	Inappropriate accounting policies are not rectified either by disclosure of the accounting policies used or by notes or explanatory material.
A2.2.		Specific policies
A2.2.1	1p119	Consolidation principles, including accounting for:
A2.2.2		(a) subsidiaries; and
A2.2.3		(b) associates.
A2.2.4	1p119	Business combinations.
A2.2.5	1p119	Joint ventures, including the method the venturer uses to recognise its interests in jointly controlled entities.
A2.2.6	1p119	Foreign currency transactions and translation.
A2.2.7	16p73(a)-(c)	Property, plant and equipment – for each class:
A2.2.8		(a) measurement basis (for example, cost less accumulated depreciation and impairment losses, or revaluation less subsequent depreciation);
A2.2.9		(b) depreciation method (for example, the straight-line method)
A2.2.10		(c) the useful lives or the depreciation rates used; and
A2.2.11	40p75(a)-(c),(e)	Investment property: Disclose:
A2.2.12		(a) whether the entity applies the fair value model or the cost model;
A2.2.13		(b) if it applies the fair value model, whether, and in what circumstances, property interests held under operating leases are classified and accounted for as investment property;
A2.2.14		(c) when classification is difficult, the criteria the entity uses to distinguish investment property from owner-occupied property and from property held for sale in the ordinary course of business; and
A2.2.15		(e) the extent to which the fair value of investment property (as measured or disclosed in the financial statements) is based on a valuation by an independent valuer who holds a recognised and relevant professional qualification and has recent experience in the location and category of the investment property being valued. If there has been no such valuation, that fact shall be disclosed.
A2.2.16		Where the entity applies the fair value model under IAS 40 further disclosures are required under IFRS 13. Refer to Section B9.
A2.2.17	1p119	Other intangible assets. Disclose, for each class (distinguishing between internally generated and acquired assets):
A2.2.18		(a) accounting treatment (cost less amortisation, or, in very rare cases, revaluation less subsequent amortisation);
A2.2.19	38p118(a)	(b) whether the useful lives are indefinite or finite;
A2.2.20	38p118(a)-(b)	(c) if finite, the useful lives or the amortisation rates used; and the amortisation methods used; and
A2.2.21	38p108	(d) for intangible assets with indefinite useful lives, that they have been tested for impairment annually and whenever there is an indication that the intangible asset may be impaired.
A2.2.22	1p119	Treatment of research costs and the basis for capitalisation of development costs and website development costs.
A2.2.23	1p119, 23p9,p26(a)	Borrowing costs (for example, expensed or capitalised as part of a qualifying asset).

A2.2.24	IFRS7p21, IFRS7AppdxB5	IFRS 7 para 21 requires disclosure of 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. For financial instruments, such disclosure may include: (a) for financial liabilities designated as at fair value through profit or loss: (i) the nature of the financial liabilities the entity has designated as at fair value through profit or loss; (ii) the criteria for so designating such financial liabilities on initial recognition; and (iii) how the entity has satisfied the conditions in IFRS 9 para 4.2.2 for such designation.l (aa) for financial assets designated as measured at fair value through profit or loss: (i) the nature of the financial assets the entity has designated as measured at fair value through profit or loss; and (ii) how the entity has satisfied the criteria in IFRS 9 para 4.1.5 for such designation. (c) whether regular way purchases and sales of financial assets are accounted for at trade date or at settlement date (see IFRS 9 para 3.1.2). (e) how net gains or net losses on each category of financial instrument are determined (see IFRS 7.20(a)), for example, whether the net gains or net losses on items at fair value through profit or loss include interest or dividend income. IAS 1 para 122 also requires entities to disclose, along with its significant accounting policies or other notes, the judgements, apart from those involving estimations, that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.
A2.2.25	1p119	Leases.
A2.2.26	2p36(a)	Inventories, including the cost formula used (for example, FIFO or weighted average cost).
A2.2.27	1p119	Provisions.
A2.2.28	19p135(b)	Employee benefit costs – including policy for recognising actuarial gains and losses.
A2.2.29	IFRS2p44	Share-based payments.
A2.2.30	1p119	Taxes, including deferred taxes.
A2.2.31		Contracts with Customers - Performance obligations
A2.2.32	IFRS15p119	Disclose information about the performance obligations in contracts with customers, including a description of all of the following:
A2.2.33	IFRS15p119(a)	(a) when the entity typically satisfies its performance obligations; and
A2.2.34		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;
A2.2.35	IFRS15p119(b)	(b) the significant payment terms.
A2.2.36		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);
A2.2.37	IFRS15p119(c)	(c) the nature of the goods or services that the entity has promised to transfer, highlighting any performance obligations to arrange for another party to transfer goods or services (ie if the entity is acting as an agent);
A2.2.38	IFRS15p119(d)	(d) obligations for returns, refunds and other similar obligations; and
A2.2.39	IFRS15p119(e)	(e) types of warranties and related obligations.
A2.2.40	20p39(a)	Government grants:
A2.2.41	1p119	(a) accounting policy; and
A2.2.42		(b) method of presentation in financial statements.
A2.2.43	7p46	Definition of cash and cash equivalents.
A2.2.44	IFRS8p22	Segment reporting *(required for listed companies)* :
A2.2.45		(a) factors used to identify the entity's reportable segments.
A2.2.46		(aa) the judgements made by management in applying the aggregation criteria in paragraph 12 of IFRS 8. This includes a brief description of the operating segments that have been aggregated in this way and the economic indicators that have been assessed in determining that the aggregated operating segments share similar economic characteristics.
A2.2.47		(b) types of products and services from which each reportable segment derives its revenues
A2.2.48	IFRS6p24(a)	Exploration and evaluation expenditures including the recognition of exploration and evaluation assets.
A2.2.49	36p80, 102	Policy for all assets including the selection of the cash-generating units to allocate the corporate assets and goodwill for the purpose of assessing such assets for impairment.
A2.2.50	IFRS6p21, 23	Policy for allocating exploration and evaluation assets to cash-generating units or groups of cash-generating units for the purpose of assessing such assets for impairment.
A2.3.		Changes in accounting policy
A2.3.1	8p19	Where a change in accounting policy is made on the adoption of an IFRS, provide the disclosures in accordance with the specific transitional provisions of that standard.
A2.3.2	8p28(a)-(h)	On initial application of a relevant standard or interpretation, disclose:
A2.3.3		(a) the title of the standard or interpretation;
A2.3.4		(b) that the change in accounting policy is made in accordance with its transitional provisions, when applicable;
A2.3.5		(c) the nature of the change in accounting policy;
A2.3.6		(d) a description of the transitional provisions, when applicable;
A2.3.7		(e) the transitional provisions that might have an effect on future periods, when applicable;
A2.3.8		(f) the amount of the adjustment for the current period and each prior period presented, to the extent practicable: (i) for each financial statement line item affected; and (ii) if IAS 33 applies to the entity, the impact on basic and diluted earnings per share;
A2.3.9		(g) the amount of the adjustment relating to periods before those presented, to the extent practicable; and
A2.3.10		(h) if the retrospective application required is impracticable for a particular prior period, or for periods before those presented, the circumstances that led to the existence of that condition and a description of how and from when the change in accounting policy has been applied.
A2.3.11		These disclosures need not be repeated in the financial statements of subsequent periods.
A2.3.12	8p30	If an entity has not applied a new relevant standard or interpretation that has been issued but is not yet effective, disclose:
A2.3.13		(a) the fact that the entity did not apply the new standard or interpretation that has been issued but is not yet effective; and
A2.3.14		(b) known or reasonably estimable information relevant to assessing the possible impact that application of the new standard or interpretation will have on the entity's financial statements in the period of initial application.
A2.3.15	DV 8p31(a)-(e)(ii)	In complying with the previous paragraph, consider disclosing:
A2.3.16		(a) the title of the new standard or interpretation;
A2.3.17		(b) the nature of the impending change or changes in accounting policy;
A2.3.18		(c) the date by which application of the standard or interpretation is required;
A2.3.19		(d) the date as at which it plans to apply the standard or interpretation initially; and

A2.3.20		(e) either:
A2.3.21		(i) a discussion of the impact that initial application of the standard or interpretation is expected to have on the entity's financial statements; or
A2.3.22		(ii) if that impact is not known or reasonably estimable, a statement to that effect.
A2.3.23	8p29(a)-(e)	On a voluntary change in accounting policy, disclose:
A2.3.24		(a) the nature of the change in accounting policy;
A2.3.25		(b) the reasons why applying the new accounting policy provides reliable and more relevant information;
A2.3.26		(c) the amount of the adjustment for the current period and each prior period presented, to the extent practicable:
A2.3.27		(i) for each financial statement line item affected; and
A2.3.28		(ii) if IAS 33 applies to the entity, the impact on basic and diluted earnings per share;
A2.3.29		(d) the amount of the adjustment relating to periods before those presented, to the extent practicable; and
A2.3.30		(e) if the retrospective application required is impracticable for a particular prior period, or for periods before those presented, the circumstances that led to the existence of that condition and a description of how and from when the change in accounting policy has been applied.
A2.3.31		These disclosures need not be repeated in the financial statements of subsequent periods.
A2.3.32	IFRS6p13,14	Exploration and evaluation expenditures. An entity may change its accounting policies for exploration and evaluation if the change makes the financial statements more relevant to the economic decision-making needs of users and no less reliable, or more reliable and no less relevant to those needs. The criteria in IAS 8 should be followed for the change in the accounting policy.
A3.		**Statement of comprehensive income and related notes**
A3.1.		General disclosures
A3.1.1		Refer to the Appendix to IAS 1 for an example income statement.

A3.1.2	1p81A(a)-(c)	Present in the statement of profit or loss and other comprehensive income, in addition to the profit or loss and other comprehensive income sections:
A3.1.3		(a) profit or loss;
A3.1.4		(b) total other comprehensive income; and
A3.1.5		(c) comprehensive income for the period, being the total of profit or loss and other comprehensive income.
A3.1.6	1p81A	If an entity presents a separate statement of profit or loss, it does not present the profit or loss section in the statement presenting comprehensive income.
A3.1.7	1p81B(a),(b)	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:
A3.1.8		(a) profit or loss for the period attributable to:
A3.1.9		(i) non-controlling interests, and
A3.1.10		(ii) owners of the parent; and
A3.1.11		(b) comprehensive income for the period attributable to:
A3.1.12		(i) non-controlling interests, and
A3.1.13		(ii) owners of the parent.
A3.1.14	1p81B	If an entity presents profit or loss in a separate statement, present the information set out in IAS 1 para 81B(a) in that statement.
A3.1.15	1p82A(a)	Present in the other comprehensive income section the following line items:
A3.1.16		a) items of other comprehensive income (excluding amounts in (b) below), classified by nature and grouped into those that, in accordance with other IFRSs:
A3.1.17		(i) will not be reclassified subsequently to profit or loss; and
A3.1.18		(ii) will be reclassified subsequently to profit or loss when specific conditions are met.
A3.1.19	1p82A (b)	(b) the share of the other comprehensive income of associates and joint ventures accounted for using the equity method, separated into the share of items that, in accordance with other IFRSs:
A3.1.20		(i) will not be reclassified subsequently to profit or loss; and
A3.1.21		(ii) will be reclassified subsequently to profit or loss when specific conditions are met.
A3.1.22	1p85	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.
A3.1.23	1p85A(a)-(d)	When an entity presents subtotals in accordance with paragraph 85 of IAS 1 above, are those subtotals:
A3.1.24		(a) comprised of line items made up of amounts recognised and measured in accordance with IFRS;
A3.1.25		(b) presented and labelled in a manner that makes the line items that constitute the subtotal clear and understandable;
A3.1.26		(c) be consistent from period to period, in accordance with paragraph 45; and
A3.1.27		(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.
A3.1.28	1p85B	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).
A3.1.29	1p82(a)-(ea)	Include in the profit or loss section or the statement of profit or loss, in addition to items required by other IFRSs, line items that present the following amounts for the period:
A3.1.30		(a) revenue, presenting separately interest revenue calculated using the effective interest method;
A3.1.31		(aa) gains and losses arising from the derecognition of financial assets measured at amortised cost;
A3.1.32		(b) finance costs;
A3.1.33		(ba) impairment losses (including reversals of impairment losses or impairment gains) determined in accordance with Section 5.5 of IFRS 9;
A3.1.34		(c) share of profit or loss of associates and joint ventures accounted for using the equity method;
A3.1.35		(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);
A3.1.36		(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;
A3.1.37		(d) tax expense; and
A3.1.38		(ea) a single amount for the total of discontinued operations (see IFRS 5).
A3.1.39	1p91(a),(b)	An entity may present items of other comprehensive income either:
A3.1.40		(a) net of related tax effects, or
A3.1.41		(b) before related tax effects with one amount shown for the aggregate amount of income tax relating to those items. If an entity elects this alternative, 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.
A3.1.42	1p90	Disclose the amount of income tax relating to each item of other comprehensive income, including reclassification adjustments, either in the statement of profit or loss and other comprehensive income or in the notes.
A3.1.43	1p92	Disclose reclassification adjustments relating to components of other comprehensive income.
A3.1.44	1p94	An entity may present reclassification adjustments in the statement of comprehensive income or in the notes. An entity presenting classification adjustments in the notes presents the components of other comprehensive income after any related reclassification adjustments.
A3.1.45	1p97	When items of income and expense are material, disclose their nature and amount separately.
A3.1.46	1p99,1p100,1p101	Give 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 this analysis in the statement of comprehensive income or in the separate income statement (if presented). When an entity uses a by function analysis, it discloses at a minimum, cost of sales separate from other expenses.
A3.1.47	20p29	Grants related to income are presented as part of profit or loss, either separately or under a general heading such as 'Other income'; alternatively, they are deducted in reporting the related expense.
A3.1.48	33p4	An entity that chooses to disclose earnings per share based on its separate financial statements presents such earnings per share information only in its statement of comprehensive income and not in the consolidated financial statements.
A3.1.49	33p4A	An entity that presents the components of profit or loss in a separate income statement, as described in IAS 1 para 10A (as amended in 2011), presents earnings per share only in that separate statement.
A3.1.50	IFRS1p6	Prepare and present an opening IFRS statement of financial position at the date of transition to IFRSs.

A3.1.51	12p81(ab)	Disclose separately the amount of income tax relating to each component of other comprehensive income.
A3.1.52	8p39, 40	Disclose the nature and amount of a change in an accounting estimate that has an effect in the current period or that is expected to have an effect in future periods. If it is impracticable to estimate the amount, disclose this fact.
A3.1.53	IFRIC 17p14, IFRIC 17p15	If the entity settles a dividend payable by distributing non-cash assets, does the entity present any difference between the carrying amount of the assets distributed and the carrying amount of the dividend payable as a separate line item in profit or loss?
A3.1.54	1p139P	Disclosure Initiative (Amendments to IAS 1), issued in December 2014, amended paragraphs 10, 31, 54–55, 82A, 85, 113–114, 117, 119 and 122, added paragraphs 30A, 55A and 85A–85B and deleted paragraphs 115 and 120. An entity shall apply those amendments for annual periods beginning on or after 1 January 2016. Earlier application is permitted. Entities are not required to disclose the information required by paragraphs 28–30 of IAS 8 in relation to these amendments.
A3.2.		Individual items
A3.2.1	1p30	If a line item is not individually material, it is aggregated with other items either in those statements or in the notes. An item that is not sufficiently material to warrant separate presentation in those statements may warrant separate presentation in the notes.
A3.2.2	1p98(a)-(g)	Circumstances that would give rise to the separate disclosure of items of income and expense include:
A3.2.3		(a) the write-down of inventories to net realisable value or of property, plant and equipment to recoverable amount, as well as the reversal of such write-downs;
A3.2.4		(b) a restructuring of the activities of an entity and the reversal of any provisions for the costs of restructuring;
A3.2.5		(c) disposals of items of property, plant and equipment;
A3.2.6		(d) disposals of investments;
A3.2.7		(e) discontinued operations;
A3.2.8		(f) litigation settlements; and
A3.2.9		(g) other reversals of provisions.
A3.2.10	1p99, 1p100	Present an analysis of expenses recognised in profit or loss using a classification based on either the nature of expenses or their function within the entity, whichever provides information that is reliable and more relevant. Entities are encouraged to present this analysis in the statement of comprehensive income or in the separate income statement (if presented).
A3.2.11	1p104	If expenses are classified by function, disclose additional information on the nature of expenses, including depreciation, amortisation expense and employee benefits expense.
A3.2.12	1p103	If expenses are classified by function, as a minimum, disclose the cost of sales separately from other expenses.
A3.2.13	38p126	Disclose research and development expenditure recognised as an expense during the period.
A3.2.14	21p52(a) - (b)	Disclose: (a) the amount of foreign 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
A3.2.15		(b) net exchange differences recognised in other comprehensive income and accumulated in a separate component of equity, and a reconciliation of the amount of such exchange differences at the beginning and end of the period.
A3.2.16	36p126(a), (b)	Disclose for each class of assets the following amounts recognised during the period, and the line item(s) of the income statement in which they are included:
A3.2.17		(a) impairment losses; and
A3.2.18		(b) reversals of impairment losses.
A3.2.19	38p118(d)	Disclose the line item(s) of the statement of comprehensive income in which any amortisation of intangible assets are included.
A3.2.20	IFRIC 19p11	Disclose a gain or loss recognised in accordance with IFRIC 19 paras 9 and 10 as a separate line item in profit or loss or in the notes.
A3.3.		Income tax
A3.3.1	12p79	Disclose the major components of tax expense (income) separately.
A3.3.2	12p81(c)	Provide an explanation of the relationship between tax expense (income) and accounting profit in either or both of the following forms:
A3.3.3		(a) numerical reconciliation between tax expense (income) and product of accounting profit, multiplied by the applicable tax rate(s), disclosing also the basis on which the applicable tax rate(s) is (are) computed (refer to IAS 12 para 85); or
A3.3.4		(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 (refer to IAS 12 para 85).
A3.3.5	12p81(d)	Provide an explanation of changes in the applicable tax rate(s) compared to the previous period.
A3.4.		Extraordinary items
A3.4.1	1p87	No items of income and expense should be presented as extraordinary items, either on the face of the statement(s) presenting profit or loss and other comprehensive income or in the notes.
A4.		**Statement of changes in equity and related notes**
A4.1.		Statement of changes in equity
A4.1.1	1p106(a), (b), (d)	Present a statement of changes in equity showing in the statement:
A4.1.2		(a) total comprehensive income for the period, showing separately the total amounts attributable to owners of the parent and to non-controlling interests;
A4.1.3		(b) for each component of equity, the effects of retrospective application or retrospective restatement recognised in accordance with IAS 8;
A4.1.4		(d) for each component of equity, a reconciliation between the carrying amount at the beginning and the end of the period, separately disclosing changes resulting from:
A4.1.5		(i) profit or loss;
A4.1.6		(ii) other comprehensive income; and
A4.1.7		(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.
A4.1.8	1p106A	Present for each component of equity, either in the statement of changes in equity or in the notes, an analysis of other comprehensive income by item.
A4.1.9	1p107	Disclose, 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 per share.
A4.1.10	1p108	In IAS 1 para 106 the components of equity include, for example, each class of contributed equity, the accumulated balance of each class of other comprehensive income and retained earnings.
A4.1.11	32p39	Disclose the amount of transaction costs accounted for as a deduction from equity in the period separately in the notes.
A4.1.12	IFRIC 17p16(b)	Disclose the increase or decrease in the carrying amount of non-cash assets distributed to owners recognised in the period as a result of the change in the fair value of the assets to be distributed.
A4.2.		General disclosures

A4.2.1	1p79(b) 16p77(f) 38p124(b)	Disclose a description of the nature and purpose of each reserve within shareholders' equity, including restrictions on the distribution of the revaluation reserves (this usually includes details of any restrictions on distributions for each reserve in shareholders' equity, although it is not specified in IAS 1).
A4.2.2	36p126(c), (d)	Disclose the amount of impairment losses and the amount of reversals of impairment losses, recognised directly in other comprehensive income during the period, for each class of assets.
A4.2.3	1p79(a)(i)-(vii)	Disclose the following for each class of share capital either in the statement of financial position or the statement of changes in equity or in the notes (this information is usually disclosed in the notes):
A4.2.4		(i) the number of shares authorised;
A4.2.5		(ii) the number of shares issued and fully paid, and issued but not fully paid;
A4.2.6		(iii) par value per share, or that the shares have no par value;
A4.2.7		(iv) a reconciliation of the number of shares outstanding at the beginning and end of the year;
A4.2.8		(v) the rights, preferences and restrictions attached to each class of share capital, including restrictions on the distribution of dividends and the repayment of capital;
A4.2.9		(vi) shares in the entity held by the entity itself or by the entity's subsidiaries or associates; and
A4.2.10		(vii) shares reserved for issue under options and contracts for the sale of shares, including terms and amounts.
A4.2.11	32p15,18,20 AG25,AG26	Certain types of preference shares should be classified as liabilities (not in equity). Refer to IAS 32 para 18(a).
A4.2.12	1p80	An entity without share capital, such as a partnership, should disclose information equivalent to that required in IAS 1 para 79(a), showing movements during the period in each category of equity interest and the rights, preferences and restrictions attached to each category of equity interest.
A4.2.13	10p13 1p137(a)	Disclose 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.
A4.2.14	1p137(b)	Disclose the amount of any cumulative preference dividends not recognised.
A5.		**Statement of financial position and related notes**
A5.1.		General disclosures
A5.1.2	1p54(a)-(r)	Include in the statement of financial position the following line items:
A5.1.3		(a) property, plant and equipment;
A5.1.4		(b) investment property;
A5.1.5		(c) intangible assets;
A5.1.6		(d) financial assets (excluding amounts shown under (e), (h) and (i));
A5.1.7		(e) investments accounted for using the equity method;
A5.1.8		(f) biological assets;
A5.1.9		(g) inventories;
A5.1.10		(h) trade and other receivables;
A5.1.11		(i) cash and cash equivalents;
A5.1.12		(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;
A5.1.13		(k) trade and other payables;
A5.1.14		(l) provisions;
A5.1.15		(m) financial liabilities (excluding amounts shown under (k) and (l));
A5.1.16		(n) liabilities and assets for current tax, as defined in IAS 12;
A5.1.17		(o) deferred tax liabilities and deferred tax assets, as defined in IAS 12;
A5.1.18		(p) liabilities included in disposal groups classified as held for sale in accordance with IFRS 5;
A5.1.19		(q) non-controlling interests, presented within equity, but separately from shareholders' equity
A5.1.20		(r) issued capital and reserves attributable to owners of the parent.
A5.1.21	1p55	Present additional line items (including by disaggregating the line items listed in paragraph 54 above), heading and subtotals on the face of the statement of financial position when such presentation is relevant to an understanding of the entity's financial position.
A5.1.22	1p55A(a)-(d)	When an entity presents subtotals in accordance with the above, has the entity ensured that the subtotals are:
A5.1.23		(a) comprised of line items made up of amounts recognised and measured in accordance with IFRS;
A5.1.24		(b) presented and labelled in a manner that makes the line items that constitute the subtotal clear and understandable;
A5.1.25		(c) consistent from period to period; and
A5.1.26		(d) not displayed with more prominence than the subtotals and totals required in IFRS for the statement of financial position
A5.1.27	1p56	Do not classify deferred tax assets or liabilities as current assets or liabilities.
A5.1.28	1p77	Disclose further sub-classifications of the line items presented, classified in a manner appropriate to the entity's operations. This disclosure is made either in the statement of financial position or in the notes.
A5.1.29	1p60	Present current and non-current assets, and current and non-current liabilities, as separate classifications in its statement of financial position in accordance with paragraphs 66–76 except when a presentation based on liquidity provides information that is reliable and more relevant. When that exception applies, an entity shall present all assets and liabilities in order of liquidity.
A5.1.30	1p64	An entity is permitted to use a mixed basis of presentation, including current/non-current classification and in order of liquidity, when this provides information that is reliable and more relevant – for example, when an entity has diverse operations.
A5.1.31	1p61	Whichever method of presentation is applied, disclose the non-current portion (the amount expected to be recovered or settled after more than 12 months) for each asset and liability item that combines current and non-current amounts.
A5.1.32	1p78(e), 1p79, (a)(ii)-(vii)	Equity capital and reserves are disaggregated into various classes, such as paid-in capital, share premium and reserves.
A5.1.33	1p79(a)(i)-(vii)	Disclose the following for each class of share capital either in the statement of financial position or the statement of changes in equity or in the notes (this information is usually disclosed in the notes):
A5.1.34		(i) the number of shares authorised;
A5.1.35		(ii) the number of shares issued and fully paid, and issued but not fully paid;
A5.1.36		(iii) the par value per share, or that the shares have no par value;
A5.1.37		(iv) a reconciliation between the number of shares outstanding at the beginning and the end of the reporting period;
A5.1.38		(v) the rights, preferences and restrictions for each class of share, including restrictions on dividends and the repayment of capital;
A5.1.39		(vi) shares in the entity held by the entity itself or by its subsidiaries or associates; and
A5.1.40		(vii) shares reserved for issue under options and contracts for the sale of shares, including the terms and amounts; and
A5.1.41	1p79(b)	(b) a description of the nature and purpose of each reserve within equity.
A5.2.		Measurement uncertainty

A5.2.1	34p26	If an estimate of an amount reported in an interim period – for example, a provision – 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 for that financial year.
A5.2.2		Note that certain standards require further specific disclosures about sources of estimation uncertainty and judgements. The specific disclosure requirements for FSLIs are included within the respective sections of this e-Check
A5.3.		Property, plant and equipment
A5.3.1	17p32,57	The disclosure requirements of IAS 16 apply to owned assets and to the amounts of leased assets held under finance leases in the lessee's accounts.
A5.3.2	16p73(d)	Disclose, for each class of PPE the gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period.
A5.3.3	16p73(e)	Provide a reconciliation of the carrying amount for each class of PPE at the beginning and end of each period presented showing:
A5.3.4		(a) additions;
A5.3.5		(b) assets classified as held for sale under IFRS 5 and other disposals;
A5.3.6		(c) acquisitions through business combinations;
A5.3.7		(d) increases or decreases during the period that result from revaluations and impairment losses recognised or reversed directly in other comprehensive income under IAS 36;
A5.3.8		(e) impairment losses recognised in profit or loss during the period;
A5.3.9		(f) impairment losses reversed in profit or loss during the period;
A5.3.10		(g) depreciation;
A5.3.11		(h) net exchange differences on the translation of financial statements into a different presentation currency and on translation of a foreign operation into the presentation currency of the reporting entity; and
A5.3.12		(i) other movements.
A5.3.13	36p126(a), (b)	For each class of asset, disclose the line items of the statement of comprehensive income in which impairment losses and reversals of impairment losses are included.
A5.3.14	16p77	For PPE stated at revalued amounts, disclose:
A5.3.15		(a) the effective date of the revaluation;
A5.3.16		(b) whether an independent valuer was involved;
A5.3.17		(c) for each revalued class of PPE, the carrying amount that would have been recognised had the assets been carried under the cost model.
A5.3.18		For PPE stated at revalued amounts further fair value disclosures are required under IFRS 13, refer to Section B9. Also refer to the disclosures on revaluation surplus in Section A4.
A5.3.19	16p74(a)	Disclose the existence and amounts of PPE whose title is restricted.
A5.3.20	16p74(a)	Disclose the amounts of PPE pledged as security for liabilities.
A5.3.21	16p74(b)	Disclose the amount of expenditures on account of PPE in the course of construction.
A5.3.22	16p74(d)	If it is not disclosed separately on the face of the income statement, disclose the amount of compensation from third parties for items of PPE that were impaired, lost or given up and that is included in profit or loss
A5.3.23		Borrowing costs. Disclose:
A5.3.24	23p26(a)	(a) the amount of borrowing costs capitalised during the period; and
A5.3.25	23p26(b)	(b) the capitalisation rate used to determine the amount of borrowing costs eligible for capitalisation.
A5.3.26	DV, 16p79	Voluntary disclosures:
A5.3.27		(a) the carrying amount of temporarily idle PPE;
A5.3.28		(b) the gross carrying amount of any fully depreciated PPE that is still in use;
A5.3.29		(c) the carrying amount of PPE retired from active use and not classified as held for sale under IFRS 5; and
A5.3.30		(d) when PPE is carried at cost less depreciation, the fair value of PPE if this is materially different from the carrying amount.
A5.3.31	IFRS6p25	Exploration and evaluation assets. Treat these assets as a separate class of assets and make the disclosure required by IAS 16 if they are classified as items of property, plant and equipment.
A5.3.32	IAS16p80A	Paragraph 35 was amended by *Annual Improvements to IFRSs 2010–2012 Cycle* . An entity shall apply that amendment to all revaluations recognised in annual periods beginning on or after the date of initial application of that amendment and in the immediately preceding annual period. An entity may also present adjusted comparative information for any earlier periods presented, but it is not required to do so. If an entity presents unadjusted comparative information for any earlier periods, it shall clearly identify the information that has not been adjusted, state that it has been presented on a different basis and explain that basis.
A5.4.		Investment property
A5.4.1		The disclosures below apply in addition to those in IAS 17. In accordance with IAS 17, the owner of an investment property provides lessors' disclosures about leases into which it has entered. An entity that holds an investment property under finance or operating lease provides lessees' disclosures for finance leases and lessors' disclosures for any operating leases into which it has entered.
A5.4.2	40p75(a)-(c),(e)-(h)	Disclose:
A5.4.3		(a) whether the entity applies the fair value model or the cost model;
A5.4.4		(b) if it applies the fair value model, whether, and in what circumstances, property interests held under operating leases are classified and accounted for as investment property;
A5.4.5		(c) when classification is difficult, the criteria the entity uses to distinguish investment property from owner-occupied property and from property held for sale in the ordinary course of business; and
A5.4.6		(e) the extent to which the fair value of investment property (as measured or disclosed in the financial statements) is based on a valuation by an independent valuer who holds a recognised and relevant professional qualification and has recent experience in the location and category of the investment property being valued.
A5.4.7		Where the entity applies the fair value model under IAS 40 further disclosures are required under IFRS 13. Refer to Section B9.
A5.4.8		(f) the amounts recognised in profit or loss for:
A5.4.9		(i) rental income from investment property
A5.4.10		(ii) direct operating expenses (including repairs and maintenance) arising from investment property that generated rental income during the period;
A5.4.11		(iii) direct operating expenses (including repairs and maintenance) arising from investment property that did not generate rental income during the period; and
A5.4.12		(iv) 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 (refer to 40p32C);
A5.4.13		(g) the existence and amounts of restrictions on the realisability of investment property or the remittance of income and proceeds of disposal; and
A5.4.14		(h) contractual obligations to purchase construct or develop investment property of for repairs, maintenance or enhancements.
A5.4.15	40p76	Provide a reconciliation of the carrying amount of investment property at the beginning and end of each period presented

A5.4.16		(a) additions; disclosing separately those additions resulting from acquisitions and those resulting from subsequent expenditure recognised in the carrying amount of the asset;
A5.4.17		(b) additions resulting from acquisitions through business combinations;
A5.4.18		(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;
A5.4.19		(d) the net gains or losses from fair value adjustments
A5.4.20		(e) 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;
A5.4.21		(f) transfers to and from inventories; and owner-occupied property; and
A5.4.22		(g) other changes.
A5.4.23	40p78	When an entity that applies the fair value model to investment property measures a property using the cost model in IAS 16 (in accordance with IAS 40 para 53) because fair value cannot be measured reliably, disclose in the reconciliation required in IAS 40 para 76 amounts relating to that investment property separately from amounts relating to other investment property.
A5.4.24	40p78	If the fair value model is used, but certain investment properties are carried under the IAS 16 cost model because of the lack of a reliable fair value, provide:
A5.4.25	40p78(a)	(a) a description of the investment property;
A5.4.26	40p78(b)	(b) an explanation of why fair value cannot be reliably measured;
A5.4.27	40p78(c)	(c) the range of estimates within which fair value is highly likely to lie; and
A5.4.28	40p78(d)(i)-(iii)	(d) if the entity disposes of investment property whose fair value previously could not be measured reliably, disclose:
A5.4.29		(i) that the entity has disposed of investment property not carried at fair value;
A5.4.30		(ii) the carrying amount of that investment property at the time of sale; and
A5.4.31		(iii) the gain or loss on disposal.
A5.4.32	40p75(g)	Disclose the existence and amounts of restrictions on the realisability of investment property or the remittance of income and proceeds of disposal.
A5.4.33	40p79(a), (b)	If an entity uses the cost model disclose in addition to para 1 above:
A5.4.34		(a) depreciation methods used;
A5.4.35		(b) the useful lives or the depreciation rates used; and
A5.4.36	40p79(c)	(c) the gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses): (i) at the beginning of the period; and (ii) at the end of the period;
A5.4.37	40p79(d)	(d) 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; (ii) additions resulting from acquisitions through business combinations; (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; (iv) depreciation; (v) the amount of impairment losses recognised, and the amount of impairment losses reversed, during the period in accordance with IAS 36; (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; (vii) transfers to and from inventories and owner-occupied property; and (viii) other changes.
A5.4.38	40p79(e)	(e) the fair value of investment property. When an entity cannot reliably measure the fair value of the investment property, disclose: (i) a description of the investment property; (ii) an explanation of why fair value cannot be reliably measured; and (iii) the range of estimates within which fair value is highly likely to lie.
A5.4.39	40p77	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 as described in IAS 40 para 50), disclose:
A5.4.40		(a) a reconciliation between the valuation obtained and the adjusted valuation included in the financial statements; and
A5.4.41		(b) separately, in the reconciliation: (i) the aggregate amount of any recognised lease obligations that have been added back; and (ii) any other significant adjustments.
A5.4.42	40p83	IAS 8 applies to any change in accounting policies when the entity first applies IAS 40 and chooses to use the cost model. The effect of the change in accounting policies includes the reclassification of any amount held in revaluation surplus for investment property. For entities that use the fair value model for investment property further fair value disclosures are required under IFRS 13, refer to section B9.
A5.4.43	40p84E(b)	If, in accordance with paragraph 84C, an entity reclassifies property at the date of initial application: (b) disclose the amounts reclassified to, or from, investment property in accordance with paragraph 84C. The entity shall disclose those amounts reclassified as part of the reconciliation of the carrying amount of investment property at the beginning and end of the period as required by paragraphs 76 and 79.
A5.5.		Intangible assets (excluding goodwill)
A5.5.1	17p32, 57	The disclosure requirements of IAS 38 apply to owned intangible assets and to the amounts of leased intangible assets held under financial leases in the lessee's accounts. In addition, the disclosure requirements in IAS 38 apply to lessors for assets provided under operating leases.
A5.5.2	38p118	A reconciliation of the carrying amount in respect of each class of intangible asset, distinguishing between:
A5.5.3		(a) internally generated intangible assets; and
A5.5.4		(b) other intangible assets.
A5.5.5		Show the following in the reconciliation:
A5.5.6	38p118(c)	(a) gross carrying amount and accumulated amortisation (including accumulated impairment losses) at the beginning of the period;
A5.5.7	38p118(e)	(b) additions (indicating separately those from internal development, those acquired separately, and those acquired through business combinations);

A5.5.8		(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;
A5.5.9		(d) increases or decreases during the period resulting from revaluations under paragraphs 75, 85 and 86 and from impairment losses recognised or reversed in other comprehensive income in accordance with IAS 36 (if any);
A5.5.10		(e) impairment losses recognised during the period;
A5.5.11		(f) impairment losses reversed during the period;
A5.5.12		(g) amortisation recognised during the period;
A5.5.13		(h) exchange differences from the translation of the financial statements into a presentation currency that is different to the entity's functional currency and from the translation of a foreign operation into the entity's presentation currency;
A5.5.14		(i) other movements; and
A5.5.15	38p118(c)	(j) the gross carrying amount and accumulated amortisation (including accumulated impairment losses) at the end of the period.
A5.5.16	1p38	IAS 38 para 119 gives examples of separate classes of intangible assets. Comparative information for these items is required.
A5.5.17	38p122(a)	For intangible assets with indefinite useful lives, disclose:
A5.5.18		(a) the carrying amount; and
A5.5.19		(b) the reasons supporting the assessment of an indefinite useful life.
A5.5.20	38p123	When an entity describes the factor(s) that played a significant role in determining that the useful life of an intangible asset is indefinite, the entity considers the list of factors in paragraph 90.
A5.5.21	38p122(b)	The entity is required to provide the following for any individual intangible asset that is material to the financial statements of the entity as a whole:
A5.5.22		(a) a description of the asset,
A5.5.23		(b) its carrying amount; and
A5.5.24		(c) remaining amortisation period.
A5.5.25	38p124(a)(i)-(iii)	For intangible assets carried at revalued amounts, disclose for each class of intangible assets:
A5.5.26		(i) the effective date of the revaluation;
A5.5.27		(ii) the carrying amount of revalued intangible assets; and
A5.5.28		(iii) the carrying amount that would have been included in the financial statements had the cost model been used (as if the assets had been carried at cost less accumulated depreciation and accumulated impairment losses).
A5.5.29	38p122(d)	Disclose:
A5.5.30		(a) the existence and amounts of intangible assets whose title is restricted; and
A5.5.31		(b) the amounts of intangible assets pledged as security for liabilities.
A5.5.32	38p122(c)(i)-(iii)	For intangible assets acquired through a government grant and initially recognised at fair value (refer to IAS 38 para 44), disclose:
A5.5.33		(i) the fair value initially recognised for these assets;
A5.5.34		(ii) their carrying amount; and
A5.5.35		(iii) whether they are carried at cost less depreciation or at revalued amounts.
A5.5.36	IFRS6p25	Exploration and evaluation assets. Treat these assets as a separate class of assets and make the disclosures required by IAS 38 if they are classified as intangible assets
A5.6.		Impairment of assets
A5.6.1	17p32, 57	The disclosure requirements of IAS 36 apply to owned assets and to the amounts of leased assets held under finance leases in the lessee's accounts. In addition, the disclosure requirements in IAS 36 apply to lessors for assets provided under operating leases.
A5.6.2	36p130(a)-(g)	Where an impairment loss, has been recognised or reversed for an individual asset (including goodwill) or cash-generating unit (CGU) during the period, disclose:
A5.6.3		(a) the events and circumstances that led to the recognition or reversal of the impairment loss;
A5.6.4		(b) the amount of the impairment loss recognised or reversed;
A5.6.5		(c) for an individual asset: (i) the nature of the asset; and (ii) if the entity reports segment information in accordance with IFRS 8, the reportable segment to which the asset belongs;
A5.6.6		(d) for a CGU: (i) a description of the CGU (such as whether it is a product line, a plant, a business operation, a geographical area, or a reportable segment as defined in IFRS 8); (ii) the amount of the impairment loss recognised or reversed: – by class of assets; and – if the entity reports segment information in accordance with IFRS 8, by reportable segment (refer to Section D1); and (iii) if the aggregation of assets for identifying the CGU has changed since the previous estimate of the CGU's recoverable amount (if any), a description of the current and former way of aggregating assets and the reasons for changing the way the CGU is identified;
A5.6.7		(e) the recoverable amount of the asset (cash-generating unit) and whether the recoverable amount of the asset or CGU is its fair value less costs to sell or its value in use;
A5.6.8		(f) if the recoverable amount is fair value less costs of disposal, the entity shall 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); (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 (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.
A5.6.9		(g) if the recoverable amount is value in use, the discount rates used in current estimate and previous estimate (if any) of value in use.
A5.6.10		The disclosures in this section relating to segments are applicable to entities that apply IFRS 8 – refer to Section D1.

A5.6.11	36p131(a), (b)	Disclose the following information for the aggregate impairment losses and the aggregate reversals of impairment losses recognised during the period for impairment losses or reversals that are not individually material:
A5.6.12		(a) the main classes of assets affected by impairment losses (or reversals of impairment losses); and
A5.6.13		(b) the main events and circumstances that led to the recognition (reversal) of these impairment losses.
A5.6.14	36p132, DV	An entity is encouraged to disclose assumptions used to determine the recoverable amount of assets (cash-generating units) during the period. Note that IAS 36 para 134 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 life is included within the carrying amount of that unit.
A5.6.15	36p133	If any portion of the goodwill acquired in a business combination during the reporting period has not been allocated to a CGU at the reporting date:
A5.6.16		(a) disclose the amount of the unallocated goodwill; and
A5.6.17		(b) disclose the reasons why that amount remains unallocated.
A5.6.18	36p134(a)-(f)	Where the carrying amount of goodwill or intangible assets with indefinite useful lives allocated to a CGU (or group of CGUs) is significant in comparison to the total carrying amount of goodwill or intangible assets with indefinite useful lives, disclose the following for each CGU (or group of CGUs):
A5.6.19		(a) the carrying amount of allocated goodwill;
A5.6.20		(b) the carrying amount of intangible assets with indefinite useful lives;
A5.6.21		(c) The basis on which the unit's (group of units) recoverable amount has been determined (that is, value in use or fair value less costs of disposal)~~;~~
A5.6.22		(d) If the unit's (group of units) recoverable amount is based on value in use: (i) 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; (ii) a description of management's approach to determining the values assigned to each key assumption, whether those values reflect past experience and/or are consistent with external sources of information, if appropriate. If not, disclose how and why they differ from past experience and/or external sources of information; (iii) the period over which management has projected cash flows based on financial budgets/forecasts approved by management and, when a period greater than five years is used for a CGU (or group of CGUs), an explanation of why that longer period is justified; (iv) the growth rate used to extrapolate cash flow projections beyond the period covered by the most recent budgets/forecasts, and 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 CGU is dedicated; and (v) the discount rate(s) applied to the cash flow projections;
A5.6.23		(e) if the unit's (group of units') recoverable amount is based on fair value less costs of disposal, the valuation technique(s) used to measure fair value less costs of disposal. An entity is not required to provide the disclosures required by IFRS 13. If fair value less costs of disposal is not measured using a quoted price for an identical unit (group of units), disclose: (i) each key assumption on which management has based its determination of fair value less costs of disposal. Key assumptions are those to which the unit's (group of units') recoverable amount is most sensitive; and (ii) a description of management's approach to determining the values assigned to each key assumption, whether those values reflect past experience and/or, if appropriate, are consistent with external sources of information, and if not, how and why they differ from past experience and/or external sources of information; and (iiA) the level of the fair value hierarchy (see IFRS 13) within which the fair value measurement is categorised in its entirety (without giving regard to the observability of `costs of disposal'); and (iiB) if there has been a change in valuation technique, the change and the reason(s) for making it.
A5.6.24		(f) if a reasonably possible change in a key assumption on which management has based its determination of the CGU's recoverable amount would cause the CGU's carrying amount to exceed its recoverable amount: (i) the amount by which the aggregate of the CGU's recoverable amounts exceeds the aggregate of their carrying amounts; (ii) the value assigned to the key assumptions; and (iii) 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 CGU's recoverable amount to be equal to its carrying amount.
A5.6.25	36p135	If some or all of the carrying amount of goodwill or intangible assets with indefinite lives is allocated across multiple CGUs (or groups of CGUs) and the amount allocated to each CGU (or group of CGUs) is not individually significant, disclose that fact, together with the aggregate carrying amount of goodwill or intangible assets with indefinite lives allocated to those CGUs (or group of CGUs).
A5.6.26	36p135(a)-(e)	If the recoverable amounts of any of those CGUs (or group of CGUs) are based on the same key assumptions, and the aggregate carrying amounts of goodwill or intangible assets with indefinite lives allocated to them is significant, disclose that fact, together with:
A5.6.27		(a) the aggregate carrying amount of goodwill allocated to those CGUs (or groups of CGUs);
A5.6.28		(b) the aggregate carrying amount of intangible assets with indefinite useful lives allocated to those CGUs (or group of CGUs);
A5.6.29		(c) a descriptions of the key assumption(s);
A5.6.30		(d) a description of management's approach to determining the values assigned to each key assumption, whether those values reflect past experience and/or, if appropriate, whether they are consistent with external sources of information. If not, disclose how and why they differ from past experience and/or external sources of information; and
A5.6.31		(e) if a reasonably possible change in the key assumptions would cause the CGU's (or group of CGUs') carrying amount to exceed its recoverable amount: (i) the amount by which the aggregate of the recoverable amounts of the CGUs exceeds the aggregate of their carrying amounts; (ii) the value assigned to the key assumptions; and (iii) the amount by which the value assigned to the key assumption must change, after incorporating any effects of that change in the other variables used to measure the recoverable amount, in order for the CGU's (or group of CGUs') recoverable amount to be equal to their carrying amount.
A5.6.32	36p136	The most recent detailed calculation made in a preceding period of the recoverable amount of a cash-generating unit (group of units) may, in accordance with paragraph 24 or 99, be carried forward and used in the impairment test for that unit (group of units) in the current period provided specified criteria are met. When this is the case, the information for that unit (group of units) that is incorporated into the disclosures required by paragraphs 134 and 135 relate to the carried forward calculation of recoverable amount.
A5.6.33		Illustrative Example 9 illustrates the disclosures required by paragraphs 134 and 135.

A5.6.34	38p128	An entity is encouraged, but not required, to disclose:
A5.6.35	38p128(a)	(a) a description of any fully amortised intangible asset that is still in use; and
A5.6.36	38p128(b)	(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 or because they were acquired or generated before the version of IAS 38 issued in 1998 was effective.
A5.6.37	IFRS6p18	Exploration and evaluation assets shall be assessed for impairment when facts and circumstances suggest that the carrying amount of an exploration and evaluation asset may exceed its recoverable amount. When facts and circumstances suggest that the carrying amount exceeds the recoverable amount, an entity shall measure, present and disclose any resulting impairment loss in accordance with IAS 36, except as provided by paragraph 21.

A5.7.		Associates, joint arrangements, subsidiaries and interests in other entities
A5.7.1.		References to IFRS 9
A5.7.1.1		Be aware that there are transitional rules for IFRS 10,11 & 12 - refer to the standard if and when applicable
A5.7.1.2	IFRS11pC14 IFRS10pC7 28p46 27 p19	If an entity does not yet apply IFRS 9, read any reference to IFRS 9 as a reference to IAS 39, `Financial instruments: recognition and measurement'.
A5.7.2.		General
A5.7.2.1	IFRS12p7(a)-(c)	Disclose information that enables users of the financial statements to evaluate: (a) the nature of, and risks associated with, the interests in other entities; and (b) the effects of those interests on the financial position, financial performance and cash flows.
A5.7.2.2	IFRS12p2	To meet the objective in IFRS 12 para 1, disclose: (a) the significant judgements and assumptions it has made in determining (i) the nature of its interest in another entity or arrangement, (ii) the type of joint arrangement in which it has an interest (see IFRS 12 paras 7-9); and (iii) that it meets the definition of an investment entity, if applicable (see IFRS 12 para 9A); (b) information about its interests in: (i) subsidiaries (see IFRS 12 paras 10-19); (ii) joint arrangements and associates (see IFRS 12 paras 20-23); and (iii) structured entities that are not controlled by the entity (unconsolidated structured entities) (see IFRS 12 paras 24-31).
A5.7.2.3	IFRS12p3	If the disclosures required by IFRS 12, together with disclosures required by other IFRSs, do not meet the objective in IFRS 12 para 1, disclose whatever additional information is necessary to meet that objective.
A5.7.2.4	IFRS12p4	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 (see IFRS 12 para B2-B6).
A5.7.3.		Significant judgements and assumptions
A5.7.3.1	IFRS12p7 (a)-(c)	Disclose information about significant judgments and assumptions made (and changes to those judgments and assumptions) in determining: (a) that the entity has control of another entity; (b) that the entity has joint control of an arrangement or significant influence over another entity; and (c) the type of joint arrangement; that is, joint operation or joint venture, when the arrangement has been structured through a separate vehicle.
A5.7.3.2	IFRS12p8	If changes in facts and circumstances are such that the conclusion about whether an entity has control, joint control or significant influence changes during the reporting period, disclose information required by IFRS 12 para 7.
A5.7.3.3	IFRS12p9 (a)-(e)	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; (b) it controls another entity even though it holds less than half of the voting rights of the other entity; (c) it is an agent or a principal (see IFRS 10 paras B58-B72); (d) it does not have significant influence even though it holds 20 per cent or more of the voting rights of another entity; and (e) it has significant influence even though it holds less than 20 per cent of the voting rights of another entity.
A5.7.4.		Investment entity status
A5.7.4.1	IFRS12p9A	(i) When a parent determines it is an investment entity, disclose information about the significant judgements and estimates it has made in determining that it is an investment entity. (ii) If the investment entity does not have one or more of the typical characteristics of an investment entity (see para 28 of IFRS 10), disclose its reasons for concluding that it is nevertheless an investment entity.
A5.7.4.2	IFRS12p9B	When the entity becomes, or ceases to be, an investment entity, disclose the change of investment entity status and the reasons for the change. In addition, an entity that becomes an investment entity should disclose the effect of the change of status on the financial statements for the period presented, including: (a) the total fair value, as of the date of change of status, of the subsidiaries that cease to be consolidated; (b) the total gain or loss, if any, calculated in accordance with para B101 of IFRS 10; and (c) the line item(s) in profit or loss in which the gain or loss is recognised (if not presented separately).
A5.7.5.		Interest in subsidiaries
A5.7.5.1	IFRS12p10(a), (b)	Disclose information that enables users of its consolidated financial statements: (a) to understand: (i) the composition of the group; and (ii) the interest that non-controlling interests have in the group's activities and cash flows; and (b) to evaluate: (i) the nature and extent of significant restrictions on its ability to access or use assets, and settle liabilities, of the group; (ii) the nature of, and changes in, the risks associated with its interests in consolidated structured entities; (iii) the consequences of changes in its ownership interest in a subsidiary that do not result in a loss of control; and (iv) the consequences of losing control of a subsidiary during the reporting period.
A5.7.5.2	IFRS12p11(a), (b)	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 (see IFRS 10 para B92-3), disclose: (a) the date of the end of the reporting period of the financial statements of that subsidiary; and (b) the reason for using a different date or period.

A5.7.6.		The interest that non-controlling interests have in the group's activities and cash flows
A5.7.6.1	IFRS12p12(a)-(g)	Disclose for each of the entity's subsidiaries that have non- controlling interests that are material to the reporting entity: (a) the name of the subsidiary; (b) the principal place of business (and country of incorporation if different from the principal place of business) of the subsidiary; (c) the proportion of ownership interests held by non- controlling interests; (d) the proportion of voting rights held by non-controlling interests, if different from the proportion of ownership interests held; (e) the profit or loss allocated to non-controlling interests of the subsidiary during the reporting period; (f) accumulated non-controlling interests of the subsidiary at the end of the reporting period; and (g) summarised financial information about the subsidiary.
A5.7.7.		Nature and extent of significant restrictions
A5.7.7.1	IFRS12p13(a)-(c)	Disclose:
A5.7.7.2		(a) significant restrictions (for example, statutory, contractual and regulatory restrictions) on the entity's 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; and (ii) guarantees or other requirements that may restrict dividends and other capital contributions being paid, or loans and advances being made or repaid, to (or from) other entities within the group;
A5.7.7.3		(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; and
A5.7.7.4		(c) the carrying amounts in the consolidated financial statements of the assets and liabilities to which those restrictions apply.
A5.7.8.		Nature of the risks associated with an entity's interests in consolidated structured entities
A5.7.8.1	IFRS12p14	Disclose the terms of any contractual arrangements that could require the parent or its subsidiaries to provide financial support to a consolidated structured entity, including events or circumstances that could expose the reporting entity to a loss.
A5.7.8.2	IFRS12p15(a), (b)	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, disclose:
A5.7.8.3		(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
A5.7.8.4		(b) the reason for providing the support.
A5.7.8.5	IFRS12p16	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.
A5.7.8.6	IFRS12p17	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.
A5.7.9.		Consequences of changes in a parent's ownership interest in a subsidiary that do not result in a loss of control
A5.7.9.1	IFRS12p18	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.
A5.7.10.		Consequences of losing control of a subsidiary during the reporting period
A5.7.10.1	IFRS12p19(a), (b)	Disclose the gain or loss, if any, calculated in accordance with IFRS 10 para 25, and:
A5.7.10.2		(a) 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
A5.7.10.3		(b) the line item(s) in profit or loss in which the gain or loss is recognised (if not presented separately).
A5.7.11.		Interests in unconsolidated subsidiaries (investment entities)
A5.7.11.1	IFRS12p19A	If the entity is an investment entity that, in accordance with IFRS 10, is required to apply the exception to consolidation and instead account for its investment in a subsidiary at fair value through profit or loss disclose that fact.
A5.7.11.2	IFRS12p19B(a)-(c)	For each unconsolidated subsidiary, disclose:
A5.7.11.3		(a) the subsidiary's name;
A5.7.11.4		(b) the principal place of business (and country of incorporation if different from the principal place of business) of the subsidiary; and
A5.7.11.5		(c) the proportion of ownership interest held by the investment entity and, if different, the proportion of voting rights held.
A5.7.11.6	IFRS12p19C	If the investment entity is the parent of another investment entity, provide the disclosures in 19B(a)–(c) for investments that are controlled by its investment entity subsidiary. *The disclosure may be provided by including, in the financial statements of the parent, the financial statements of the subsidiary (or subsidiaries) that contain the above information.*
A5.7.11.7	IFRS12p19D(a), (b)	If the entity is an investment entity disclose:
A5.7.11.8		(a) the nature and extent of any significant restrictions (for example, resulting from borrowing arrangements, regulatory requirements or contractual arrangements) on the ability of an unconsolidated subsidiary to transfer funds to the investment entity in the form of cash dividends or to repay loans or advances made to the unconsolidated subsidiary by the investment entity; and
A5.7.11.9		(b) any current commitments or intentions to provide financial or other support to an unconsolidated subsidiary, including commitments or intentions to assist the subsidiary in obtaining financial support.
A5.7.11.10	IFRS12p19E(a),(b)	If, during the reporting period, an investment entity or any of its subsidiaries has, without having a contractual obligation to do so, provided financial or other support to an unconsolidated subsidiary (for example, purchasing assets of, or instruments issued by, the subsidiary or assisting the subsidiary in obtaining financial support), disclose:
A5.7.11.11		(a) the type and amount of support provided to each unconsolidated subsidiary; and
A5.7.11.12		(b) the reasons for providing the support.

A5.7.11.13	IFRS12p19F	If the entity is an investment entity, disclose the terms of any contractual arrangements that could require the entity or its unconsolidated subsidiaries to provide financial support to an unconsolidated, controlled, structured entity, including events or circumstances that could expose the reporting entity to a loss (such as liquidity arrangements or credit rating triggers associated with obligations to purchase assets of the structured entity or to provide financial support).
A5.7.11.14	IFRS12p19G	If, during the reporting period, an investment entity or any of its unconsolidated subsidiaries has, without having a contractual obligation to do so, provided financial or other support to an unconsolidated, structured entity that the investment entity did not control, and if that provision of support resulted in the investment entity controlling the structured entity, disclose an explanation of the relevant factors in reaching the decision to provide that support.
A5.7.12.		Interests in joint arrangements and associates
A5.7.12.1	IFRS12p20(a), (b)	Disclose information that enables users of its financial statements to evaluate:
A5.7.12.2		(a) the nature, extent and financial effects of its interests in joint arrangements and associates, including the nature and effects of its contractual relationship with the other investors with joint control of, or significant influence over, joint arrangements and associates; and
A5.7.12.3		(b) the nature of, and changes in, the risks associated with its interests in joint ventures and associates.
A5.7.13.		Nature, extent and financial effects of an entity's interests in joint arrangements and associates
A5.7.13.1	IFRS12p21(a)-(c)	Disclose: (a) for each joint arrangement and associate that is material to the reporting entity: (i) the name of the joint arrangement or associate; (ii) the nature of the entity's relationship with the joint arrangement or associate (by, for example, describing the nature of the activities of the joint arrangement or associate and whether they are strategic to the entity's activities); (iii) the principal place of business (and country of incorporation, if applicable and different from the principal place of business) of the joint arrangement or associate; and (iv) the proportion of ownership interest or participation share held by the entity and, if different, the proportion of voting rights held (if applicable); (b) for each joint venture and associate that is material to the reporting entity: (i) whether the investment in the joint venture or associate is measured using the equity method or at fair value; (ii) summarised financial information about the joint venture or associate as specified in IFRS 12 paragraphs B12 and B13; and (iii) if the joint venture or associate is accounted for using the equity method, the fair value of its investment in the joint venture or associate, if there is a quoted market price for the investment; and (c) financial information as specified in IFRS 12 paragraph B16 about the equity's investments in joint ventures and associates that are not individually material: (i) in aggregate for all individually immaterial joint ventures and, separately, (ii) in aggregate for all individually immaterial associates.
A5.7.13.2	IFRS12P21A	An investment entity need not provide the disclosures required by para 21(b)–(c) of IFRS 12.
A5.7.13.3	IFRS12p22(a)-(c)	Disclose: (a) the nature and extent of any significant restrictions (for example, resulting from borrowing arrangements, regulatory requirements or contractual arrangements between investors with joint control of or significant influence over a joint venture or an associate) on the ability of joint ventures or associates to transfer funds to the entity in the form of cash dividends, or to repay loans or advances made by the entity; (b) when the financial statements of a joint venture or associate used in applying the equity method are as of a date or for a period that is different from that of the entity: (i) the date of the end of the reporting period of the financial statements of that joint venture or associate; and (ii) the reason for using a different date or period; and (c) the unrecognised share of losses of a joint venture or associate, both for the reporting period and cumulatively, if the entity has stopped recognising its share and losses of the joint venture or associate when applying the equity method.
A5.7.14.		Risks associated with an entity's interests in joint ventures and associates
A5.7.14.1	IFRS12p23(a), (b)	Disclose:
A5.7.14.2		(a) commitments that the entity has relating to its joint ventures separately from the amount of other commitments as specified in IFRS 12 para B18-B20; and
A5.7.14.3		(b) in accordance with IAS 37, `Provisions, contingent liabilities and continent assets', unless the probability of loss is remote, contingent liabilities incurred relating to its interests in joint ventures or associates (including its share of contingent liabilities incurred jointly with other investors with joint control of, or significant influence over, the joint venture or associates), separately from the amount of other contingent liabilities.
A5.7.15.		Interests in unconsolidated structured entities
A5.7.15.1	IFRS12p 24(a),(b) IFRS12p25	Disclose information that enables users of its financial statements: (a) to understand the nature and extent of its interests in unconsolidated structured entities; and (b) to evaluate the nature of, and changes in, the risks associated with its interests in unconsolidated structured entities. *This 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.*
A5.7.15.2	IFRS12p25A	An investment entity need not provide the disclosures required by IFRS 12 para 24 for an unconsolidated structured entity that it controls and for which it presents the disclosures required by IFRS 12 paras 19A–19G.
A5.7.16.		Nature of, and changes in, the risks associated with the interests in unconsolidated structured entities
A5.7.16.1	IFRS12p26	Disclose qualitative and quantitative information about the entity's interests in unconsolidated structured entities, including, but not limited to, the nature, purpose, size and activities of the structured entity and how the structured entity is financed.
A5.7.16.2	IFRS12p27(a)-(c)	If an entity has sponsored an unconsolidated structured entity for which it does not provide information required by IFRS12p29, disclose:
A5.7.16.3		(a) how it has determined which structured entities it has sponsored;
A5.7.16.4		(b) income from those structured entities during the reporting period, including a description of the types of income presented; and
A5.7.16.5		(c) the carrying amount (at the time of transfer) of all assets transferred to those structured entities during the reporting period.
A5.7.16.6	IFRS12p28	Present the information in IFRS 12 para 27(b) and (c) in tabular format, unless another format is more appropriate and classify its sponsoring activities into relevant categories.
A5.7.16.7	IFRS12p29(a)-(d)	Disclose in tabular format, unless another format is more appropriate, a summary of:
A5.7.16.8		(a) the carrying amounts of the assets and liabilities recognised in the entity's financial statements relating to its interests in unconsolidated structured entities;

A5.7.16.9		(b) the line items in the statement of financial position in which those assets and liabilities are recognised;
A5.7.16.10		(c) the amount that best represents the entity's maximum exposure to loss from its interests in unconsolidated structured entities, including how the maximum exposure to loss is determined. If an entity cannot quantify its maximum exposure to loss from its interests in unconsolidated structured entities, disclose that fact and the reasons; and
A5.7.16.11		(d) a comparison of the carrying amounts of the assets and liabilities of the entity that relate to its interests in unconsolidated structured entities and the entity's maximum exposure to loss from those entities.
A5.7.16.12	IFRS12p30 (a),(b)	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, disclose:
A5.7.16.13		(a) the type and amount of support provided, including situations in which the entity assisted the structured entity in obtaining financial support; and
A5.7.16.14		(b) the reasons for providing the support.
A5.7.16.15	IFRS12p31	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.
A5.7.17.		Acquisitions of interests in joint operations
A5.7.17.1	IFRS11p21A	When an entity acquires an interest in a joint operation in which the activity of the joint operation constitutes a business, as defined in IFRS 3, it shall apply, to the extent of its share in accordance with paragraph 20, all of the principles on business combinations accounting in IFRS 3, and other IFRSs, that do not conflict with the guidance in this IFRS and disclose the information that is required in those IFRSs in relation to business combinations. This applies to the acquisition of both the initial interest and additional interests in a joint operation in which the activity of the joint operation constitutes a business. The accounting for the acquisition of an interest in such a joint operation is specified in paragraphs B33A–B33D.
A5.7.17.2	IFRS11pB33A	Therefore, please complete section A7 (business combination) of this e-check for the acquired interest in the joint operation in the above mentioned instances.
A5.7.18.		Separate financial statements
A5.7.18.1	IFRS11pC12 (b)	If the entity, in accordance with paragraph 10 of IAS 27, was previously accounting in its separate financial statements for its interest in a joint operation as an investment at cost or in accordance with IFRS 9/IAS 39, provide 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 immediately preceding period.
A5.7.18.2	27p8A	If the entity is an investment entity that is required, throughout the current period and all comparative periods presented, to apply the exception to consolidation for all of its subsidiaries in accordance with paragraph 31 of IFRS 10, does it presents separate financial statements as its only financial statements?
A5.7.18.3	27p16(a)-(c)	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:
A5.7.18.4		a) the fact that the financial statements are separate financial statements; that the exemption from consolidation has been used; 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; and the address where those consolidated financial statements are obtainable.
A5.7.18.5		b) a list of significant investments in subsidiaries, joint ventures and associates, including:
A5.7.18.6		(i). the name of those investees.
A5.7.18.7		(ii).the principal place of business (and country of incorporation, if different) of those investees.
A5.7.18.8		(iii).its proportion of the ownership interest (and its proportion of the voting rights, if different) held in those investees.
A5.7.18.9		c) a description of the method used to account for the investments listed under b).
A5.7.18.10	27p16A	If the entity is an investment entity that prepares separate financial statements as its only financial statements, disclose that fact. *The investment entity shall also present the disclosures relating to investment entities required by IFRS 12*
A5.7.18.11	27p17(a)-(c)	"When a parent (other than a parent covered by paragraph 16-16A of IAS 27) or an investor with joint control of, or significant influence over, an investee prepares separate financial statements, the parent or investor shall identify the financial statements prepared in accordance with IFRS 10, IFRS 11 or IAS 28 (as amended in 2011) to which they relate. The parent or investor shall also disclose in its separate financial statements:
A5.7.18.12		a) the fact that the statements are separate financial statements and the reasons why those statements are prepared if not required by law.
A5.7.18.13		b) a list of significant investments in subsidiaries, joint ventures and associates, including:
A5.7.18.14		(i).the name of those investees.
A5.7.18.15		(ii).the principal place of business (and country of incorporation, if different) of those investees.
A5.7.18.16		(iii).its proportion of the ownership interest (and its proportion of the voting rights, if different) held in those investees.
A5.7.18.17		c) a description of the method used to account for the investments listed under b).
A5.7.19.		Non-current assets held for sale – presenting income from continuing and discontinued operations
A5.7.19.1	IFRS5p33(d)	Disclose the amount of income from continuing operations and from discontinued operations attributable to owners of the parent. These disclosures may be presented either in the notes or in the statement of comprehensive income.
A5.7.20.		Appendix B to IFRS 12
A5.7.20.1		The examples in appendix B portray hypothetical situations. Although some aspects of the examples may be presented in actual fact patterns, all relevant facts and circumstances of a particular fact pattern would need to be evaluated when applying IFRS 12
A5.7.21.		(a) Aggregation
A5.7.21.1	IFRS 12B3	An entity may aggregate the disclosures required by this IFRS for interests in similar entities if aggregation is consistent with the disclosure objective and the requirement in IFRS 12 para B4, and does not obscure the information provided. Disclose how it has aggregated its interests in similar entities.
A5.7.21.2	IFRS12B4	Present information separately for interests in: (a) subsidiaries; (b) joint ventures; (c) joint operations; (d) associates; and (e) unconsolidated structured entities.

A5.7.21.3	IFRS12B5	In determining whether to aggregate information, an entity shall consider quantitative and qualitative information about the different risk and return characteristics of each entity it is considering for aggregation and the significance of each such entity to the reporting entity. The entity shall present the disclosures in a manner that clearly explains to users of financial statements the nature and extent of its interests in those other entities.
A5.7.21.4	IFRS12B6	Examples of aggregation levels within the classes of entities set out in IFRS 12 para B4 that might be appropriate are: (a) nature of activities (eg a research and development entity, a revolving credit card securitisation entity). (b) industry classification. (c) geography (eg country or region).
A5.7.22.		(b) Interests in other entities
A5.7.22.1	IFRS12B7	An interest in another entity refers to contractual and non- contractual involvement that exposes the reporting entity to variability of returns from the performance of the other entity. Consideration of the purpose and design of the other entity may help the reporting entity when assessing whether it has an interest in that entity and, therefore, whether it is required to provide the disclosures in this IFRS. In that assessment include consideration of the risks that the other entity was designed to create and the risks the other entity was designed to pass on to the reporting entity and other parties.
A5.7.23.		c) Summarised financial information for subsidiaries, joint ventures and associates
A5.7.23.1	IFRS12B10(a), (b)	For each subsidiary that has non-controlling interests that are material to the reporting entity, disclose:
A5.7.23.2		(a) dividends paid to non-controlling interests; and
A5.7.23.3		(b) summarised financial information about the assets, liabilities, profit or loss and cash flows of the subsidiary that enables users to understand the interest that non- controlling interests have in the group's activities and cash flows. That information might include but is not limited to, for example, current assets, non-current assets, current liabilities, non-current liabilities, revenue, profit or loss and total comprehensive income.
A5.7.23.4	IFRS12B11	The summarised financial information required by IFRS 12 para B10(b) should be the amounts before inter-company eliminations.
A5.7.23.5	IFRS12B12(a),(b)	For each joint venture and associate that is material to the reporting entity, disclose:
A5.7.23.6		(a) dividends received from the joint venture or associate.
A5.7.23.7		(b) summarised financial information for the joint venture or associate (see paragraphs B14 and B15) including, but not necessarily limited to: – current assets; – non-current assets; – current liabilities; – non-current liabilities; – revenue; – profit or loss from continuing operations; – post-tax profit or loss from discontinued operations; – other comprehensive income; and – total comprehensive income;
A5.7.23.8	IFRS12B13(a)-(g)	In addition to the summarised financial information required by IFRS 12 para B12, disclose for each joint venture that is material to the reporting entity the amount of:
A5.7.23.9		(a) cash and cash equivalents included in IFRS 12 para B12(b)(i);
A5.7.23.10		(b) current financial liabilities (excluding trade and other payables and provisions) included in IFRS 12 para B12(b)(iii);
A5.7.23.11		(c) non-current financial liabilities (excluding trade and other payables and provisions) included in IFRS 12 para B12(b)(iv);
A5.7.23.12		(d) depreciation and amortisation;
A5.7.23.13		(e) interest income;
A5.7.23.14		(f) interest expense; and
A5.7.23.15		(g) income tax expense or income.
A5.7.23.16	IFRS12B14(a),(b)	The summarised financial information presented in accordance with IFRS 12 paras B12 and B13 should be the amounts included in the IFRS financial statements of the joint venture or associate (and not the entity's share of those amounts). If the entity accounts for its interest in the joint venture or associate using the equity method:
A5.7.23.17		(a) the amounts included in the IFRS financial statements of the joint venture or associate should be adjusted to reflect adjustments made by the entity when using the equity method, such as fair value adjustments made at the time of acquisition and adjustments for differences in accounting policies; and
A5.7.23.18		(b) provide a reconciliation of the summarised financial information presented to the carrying amount of its interest in the joint venture or associate.
A5.7.23.19	IFRS12B15(a),(b)	An entity may present the summarised financial information required by paras B12 and B13 on the basis of the joint venture's or associate's financial statements if:
A5.7.23.20		(a) the entity measures its interest in the joint venture or associate at fair value in accordance with IAS 28 (as amended in 2011); and
A5.7.23.21		(b) the joint venture or associate does not prepare IFRS financial statements and preparation on that basis would be impracticable or cause undue cost.
A5.7.23.22		In that case, disclose the basis on which the summarised financial information has been prepared.
A5.7.23.23	IFRS12B16(a)-(d)	Disclose, in aggregate, the carrying amount of its interests in all individually immaterial joint ventures or associates that are accounted for using the equity method. Also disclose separately the aggregate amount of its share of those joint ventures' or associates':
A5.7.23.24		(a) profit or loss from continuing operations.
A5.7.23.25		(b) post-tax profit or loss from discontinued operations.
A5.7.23.26		(c) other comprehensive income.
A5.7.23.27		(d) total comprehensive income.
A5.7.23.28		An entity provides the disclosures separately for joint ventures and associates.
A5.7.23.29	IFRS12B17	When an entity's interest in a subsidiary, a joint venture or an associate (or a portion of its interest in a joint venture or 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 subsidiary, joint venture or associate in accordance with IFRS 12 paras B10–B16.

A5.7.24.		(d) Commitments for joint ventures
A5.7.24.1	IFRS12B18	Disclose 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. Commitments are those that may give rise to a future outflow of cash or other resources.
A5.7.24.2	IFRS12B19	Unrecognised commitments that may give rise to a future outflow of cash or other resources include: (a) unrecognised commitments to contribute funding or resources as a result of, for example: (i) the constitution or acquisition agreements of a joint venture (that, for example, require an entity to contribute funds over a specific period); (ii) capital-intensive projects undertaken by a joint venture; (iii) unconditional purchase obligations, comprising procurement of equipment, inventory or services that an entity is committed to purchasing from, or on behalf of, a joint venture; (iv) unrecognised commitments to provide loans or other financial support to a joint venture; (v) unrecognised commitments to contribute resources to a joint venture, such as assets or services; and (vi) other non-cancellable unrecognised commitments relating to a joint venture; and (b) unrecognised commitments to acquire another party's ownership interest (or a portion of that ownership interest) in a joint venture if a particular event occurs or does not occur in the future.
A5.7.24.3	IFRS12B20	The requirements and examples in paras B18 and B19 illustrate some of the types of disclosure required by IAS 24, `Related party disclosures' para 18.
A5.7.25.		(e) Nature of risks from interests in unconsolidated structured entities
A5.7.25.1	IFRS12B25	In addition to the information required by paras 29-31, disclose additional information that is necessary to meet the disclosure objective in IFRS 12 para 24(b).
A5.7.25.2	IFRS12B26	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 are:
A5.7.25.3		(a) the terms of an arrangement that could require the entity to provide financial support to an unconsolidated structured entity (for example, 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. (ii) whether there are any terms that would limit the obligation; and (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; (b) losses incurred by the entity during the reporting period relating to its interests in unconsolidated structured entities; (c) the types of income the entity received during the reporting period from its interests in unconsolidated structured entities; (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; (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; (f) any difficulties an unconsolidated structured entity has experienced in financing its activities during the reporting period; and (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.

A5.8.		Inventory
A5.8.1	2p36(b)	Disclose the carrying amount of inventories in total, sub-classified by main categories appropriate to the entity.
A5.8.2	2p37,1p78(c)	For example: merchandise, production supplies, materials, work in progress and finished goods.
A5.8.3	2p36(c)	Disclose the carrying amount of inventories carried at fair value less costs to sell.
A5.8.4	2p36(d),(e)	Disclose the amount of inventories and the amount of write-down recognised as expenses during the period.
A5.8.5	2p36(f),(g)	Disclose the amount of, and circumstances or events leading to, the reversal of any write-down that is recognised as a reduction in the amount of inventories recognised as expense in the period.
A5.8.6	2p36(h)	Disclose the carrying amount of inventories pledged as security for liabilities.
A5.8.7	1p60,61	Where inventories combine current and non-current amounts, disclose the amount of the non-current portion that is expected to be recovered or settled after more than 12 months.
A5.8.8	2p39, 1p102	Some entities adopt a format for profit or loss that results in amounts being disclosed other than the cost of inventories recognised as an expense during the period. Under this format, an entity presents an analysis of expenses using a classification based on the nature of expenses. In this case, the entity discloses the costs recognised as an expense for raw materials and consumables, labour costs and other costs together with the amount of the net change in inventories for the period.
A5.9.		Trade and other receivables
A5.9.1	1p77 - 1p78(b)	Disclose receivables in a manner appropriate to the entity’s operation, with the following specific disclosures:
A5.9.2		(a) trade customers
A5.9.3		(b) receivables from subsidiaries (in standalone accounts);
A5.9.4		(c) receivables from related parties (refer to Section A5.19);
A5.9.5		(d) other receivables; and
A5.9.6		(e) pre-payments.
A5.9.7	1p60,61	Where trade and other receivables combine current and non-current amounts, disclose the amount of the non-current portion that is expected to be recovered or settled after more than 12 months.
A5.10.		Income taxes
A5.10.1	1p54(o)	Present deferred tax assets and deferred tax liabilities separately in the statement of financial position.
A5.10.2	1p54(n)	Present current income tax assets and liabilities separately on the face of the balance sheet.
A5.10.3	1p56	Classify deferred tax assets (liabilities) as non-current assets (liabilities) if a distinction between current and non-current assets and liabilities is made in the statement of financial position
A5.10.4	1p60, 61	Disclose the amount of the non-current portion of deferred or current taxes that is expected to be recovered or settled after more than 12 months.
A5.10.5	12p71,74	For the offsetting rules of current tax assets and liabilities, refer to IAS 12 para 71; for the offsetting rules of deferred tax assets and liabilities, refer to IAS 12 para 74.
A5.10.6		Disclose:
A5.10.7	12p81(e)	(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 statement of financial position; and
A5.10.8	12p81(f)	(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 para 39).
A5.10.9	12p81(g)	In respect of each type of temporary difference, and in respect of each type of unused tax losses and unused tax credits, disclose:

A5.10.10		(a) the amount of the deferred tax assets and liabilities recognised in the statement of financial position for each period presented; and
A5.10.11		(b) the amount of the deferred tax income or expense recognised in the income statement, if this is not apparent from the changes in the amounts recognised in the statement of financial position (for example, where there are deferred tax items charged or credited to equity during the period).
A5.10.12		It is a helpful 'proof' to display the movements during the period in each category of temporary differences in the deferred tax account, although it is not required by IAS 12.
A5.10.13	12p81(i)	Disclose the amount of income tax consequences of dividends to shareholders that were proposed or declared before the financial statements were authorised for issue, but are not recognised as a liability in the financial statements;
A5.10.14	12p82	Disclose the amount of a deferred tax asset and the nature of the evidence supporting its recognition, when:
A5.10.15		(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
A5.10.16		(b) the entity has suffered a loss in either the current or preceding period in the tax jurisdiction to which the deferred tax asset relates.
A5.10.17	12p81(a)	Disclose the aggregate current and deferred tax relating to items charged or credited to equity. For deferred taxes, it is useful to disclose the analysis by category of temporary differences.
A5.10.18	12p82A	If income taxes are payable at a higher or lower rate if part or all of the net profit or retained earnings is paid out as a dividend, disclose:
A5.10.19		(a) the nature of the potential income tax consequences that would result from the payment of dividends; and
A5.10.20		(b) the amounts of the potential income tax consequences practically determinable, and whether there are any potential income tax consequences not practically determinable.
A5.11.		Trade and other payables
A5.11.1	1p60	Where trade and other payables combine current and non-current amounts, disclose the amount of the non-current portion that is expected to be recovered or settled after more than 12 months.
A5.12.		Provisions
A5.12.1	1p78(d)	Provisions are disaggregated into provisions for employee benefits and other items.
A5.12.2	37p84	For each class of provision, disclose: (comparative information is not required)
A5.12.3		(a) the carrying amount at the beginning of the period;
A5.12.4	IFRS3B64(i)	(c) provisions acquired through business combinations;
A5.12.5		(d) additional provisions made in the period and increases to existing provisions;
A5.12.6		(e) amounts used (incurred and charged against the provision);
A5.12.7		(f) amounts reversed unused;
A5.12.8		(g) 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; and
A5.12.9		(h) the carrying amount at the end of the period.
A5.12.10	1p60	Where any provision combines current and non-current amounts, disclose the amount of the non-current portion that is expected to be recovered or settled after more than 12 months.
A5.12.11	37p85	For each class of provision, provide:
A5.12.12		(a) a brief description of the nature of the obligation and of the expected timing of any resulting outflows of economic benefits;
A5.12.13		(b) an indication of the uncertainties about the amount or timing of those outflows (where necessary to provide adequate information, disclose the major assumptions made concerning future events, as addressed in IAS 37 para 48); and
A5.12.14		(c) the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.
A5.12.15	34p26	If an estimate of an amount reported in an interim period – for example, a provision – 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 for that financial year.
A5.12.16		This item is applicable only when the reporting entity publishes an interim financial report prepared in accordance with IAS 34.
A5.13.		Employee benefits other than defined benefit plans
A5.13.1		Short-term employee benefits
A5.13.2	19p25	IAS 19 does not require specific disclosures about short-term employee benefits, but other IFRSs may require disclosures. For example, IAS 24 requires disclosures about employee benefits for key management personnel. IAS 1 requires disclosure of employee benefits expense.
A5.13.3		Defined contribution plans
A5.13.4	19p53	Disclose the amount recognised as an expense for defined contribution plans.
A5.13.5	19p54	When required by IAS 24, disclose information about contributions to defined contribution plans for key management personnel.
A5.14.		Post-employment benefits – defined benefit plans
A5.14.1	19p133	Some entities distinguish current assets and liabilities from non- current assets and liabilities. IAS 19 does not specify whether an entity should distinguish current and non-current portions of assets and liabilities arising from post-employment benefits.
A5.15.1.		Defined benefit plans
A5.15.1.1	19P134	IAS 19 para 120 requires an entity to recognise service cost and net interest on the net defined benefit liability (asset) in profit or loss. IAS 19 does not specify how an entity should present service cost and net interest on the net defined benefit liability (asset). Present those components in accordance with IAS 1.
A5.15.1.2	IAS 19p 135(a)-(c)	Disclose information that: (a) explains the characteristics of its defined benefit plans and risks associated with them (see IAS 19p139); (b) identifies and explains the amounts in its financial statements arising from its defined benefit plans (see IAS 19 paras 140-144); and (c) describes how its defined benefit plans may affect the amount, timing and uncertainty of the entity's future cash flows (see IAS 19 paras 145-147).
A5.15.1.3	19p136(a)-(d)	To meet the objective in IAS 19 para 135, consider all the following:
A5.15.1.4		(a) the level of detail necessary to satisfy the disclosure requirements;
A5.15.1.5		(b) how much emphasis to place on each of the various requirements;
A5.15.1.6		(c) how much aggregation or disaggregation to undertake; and
A5.15.1.7		(d) whether users of financial statements need additional information to evaluate the quantitative information disclosed.

A5.15.1.8	19p137(a)-(c)	If the disclosures provided in accordance with the requirements in IAS 19 and other IFRSs are insufficient to meet the objective in IAS 19 para 135, disclose additional information necessary to meet those objectives. For example, an entity may present an analysis of the present value of the defined benefit obligation that distinguishes the nature, characteristics and risks of the obligation. Such a disclosure could distinguish; (a) between amounts owing to active members, deferred members and pensioners; (b) between vested benefits and accrued but not vested benefits; and (c) between conditional benefits, amounts attributable to future salary increases and other benefits
A5.15.1.9	19p138(a)-(e)	Assess whether all or some disclosures should be disaggregated to distinguish plans or groups of plans with materially different risks. For example, an entity may disaggregate disclosure about plans showing one or more of the following features: (a) different geographical locations; (b) different characteristics such as flat salary pension plans, final salary pension plans or post-employment medical plans; (c) different regulatory environments; (d) different reporting segments; and (e) different funding arrangements (for example, wholly unfunded, wholly or partly funded).
A5.15.2.		Characteristics of defined benefit plans and risks associated with them
A5.15.2.1	19p139 (a-c)	Disclose: (a) information about the characteristics of its defined benefit plans, including: (i) the nature of the benefits provided by the plan (for example, final salary defined benefit plan or contribution-based plan with guarantee); (ii) a description of the regulatory framework in which the plan operates – for example, the level of any minimum funding requirements, and any effect of the regulatory framework on the plan, such as the asset ceiling (see IAS 19 para 64); and (iii) a description of any other entity's responsibilities for the governance of the plan – for example, responsibilities of trustees or of board members of the plan; (b) a description of the risks to which the plan exposes the entity, focusing on any unusual, entity-specific or plan- specific risks, and of any significant concentrations of risk. For example, if plan assets are invested primarily in one class of investments – for example, property – the plan may expose the entity to a concentration of property market risk; and (c) a description of any plan amendments, curtailments and settlements.
A5.15.3.		Explanation of amounts in the financial statements
A5.15.3.1	19p140(a),(b)	Provide a reconciliation from the opening balance to the closing balance for each of the following, if applicable: (a) the net defined benefit liability (asset), showing separate reconciliations for: (i) plan assets; (ii) the present value of the defined benefit obligation; and (iii) the effect of the asset ceiling; and (b) any reimbursement rights. Describe the relationship between any reimbursement right and the related obligation.
A5.15.3.2	19p141(a-h)	In each reconciliation listed in IAS 19 para 140, show each of the following, if applicable: (a) current service cost; (b) interest income or expense; (c) re-measurements of the net defined benefit liability (asset), showing separately: (i) the return on plan assets, excluding amounts included in interest in (b); (ii) actuarial gains and losses arising from changes in demographic assumptions (see IAS 19 para 76(a)); (iii) actuarial gains and losses arising from changes in financial assumptions (see IAS 19 para 76(b)) ; and (iv) changes in the effect of limiting a net defined benefit asset to the asset ceiling, excluding amounts included in interest in (b). Also disclose how it determined the maximum economic benefit available – that is, whether those benefits would be in the form of refunds, reductions in future contributions or a combination of both; (d) past service cost and gains and losses arising from settlements. As permitted by IAS 19 para 100, past service cost and gains and losses arising from settlements need not be distinguished if they occur together; (e) the effect of changes in foreign exchange rates; (f) contributions to the plan, showing separately those by the employer and by plan participants; (g) payments from the plan, showing separately the amount paid in respect of any settlements; and (h) the effects of business combinations and disposals.
A5.15.3.3	19p142(a)-(h)	Disaggregate the fair value of the plan assets into classes that distinguishes the nature and risks of those assets, subdividing each class of plan asset into those that have a quoted market price in an active market (as defined in IFRS 13 Fair Value Measurement) and those that do not. For example, and considering the level of disclosure discussed in IAS 19 para 136, an entity could distinguish between: (a) cash and cash equivalents; (b) equity instruments (segregated by industry type, company size, geography etc); (c) debt instruments (segregated by type of issuer, credit quality, geography etc); (d) real estate (segregated by geography etc); (e) derivatives (segregated by type of underlying risk in the contract – for example, interest rate contracts, foreign exchange contracts, equity contracts, credit contracts, longevity swaps, etc); (f) investment funds (segregated by type of fund); (g) asset-backed securities; and (h) structured debt.
A5.15.3.4	19p143	Disclose the fair value of the entity's own transferrable financial instruments held as plan assets, and the fair value of plan assets that are property occupied by, or other assets used by, the entity.
A5.15.3.5	19p144	Disclose the significant actuarial assumptions used to determine the present value of the defined benefit obligation (see IAS 19 para 76). Such disclose should be in absolute terms (for example, as an absolute percentage, and not just as a margin between different percentages and other variables). When an entity provides disclosures in total for a grouping of plans, provide such disclosures in the form of weighted averages or relatively narrow ranges.
A5.15.4.		Amount, timing and uncertainty of future cash flows
A5.15.4.1	19p145(a)-(c)	Disclose: (a) a sensitivity analysis for each significant actuarial assumption (see IAS 19 para 144) as of the end of the reporting period, showing how the defined benefit obligation would have been affected by changes in the relevant actuarial assumption that were reasonably possible at that date; (b) the methods and assumptions used in preparing the sensitivity analyses required by IAS 19 para 145(a) and the limitations of those methods; and (c) changes from the previous period in the methods and assumptions used in preparing the sensitivity analyses, and the reasons for such changes.
A5.15.4.2	19p146	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.

A5.15.4.3	19p147(a)-(c)	To provide an indication of the effect of the defined benefit plan on the entity's future cash flow, disclose: (a) a description of any funding arrangements and funding policy that affect future contributions; (b) the expected contributions to the plan for the next annual reporting period; and (c) information about the maturity profile of the defined benefit obligation. 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.
A5.15.5.		Multi-employer plans
A5.15.5.1	19p148(a)-(d)	If an entity participates in a multi-employer defined benefit plan, disclose: (a) a description of the funding arrangements, including the method used to determine the entity's rate of contributions and any minimum funding requirements; (b) a description of the extent to which the entity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan; (c) a description of any agreed allocation of a deficit or surplus on: (i) wind-up of the plan; or (ii) the entity's withdrawal from the plan;
A5.15.5.2		(d) if the entity's accounts for that plan as if it were a defined contribution plan in accordance with IAS 19 para 34, disclose the following, in addition to the information required by (a)–(c) and instead of the information required by paragraphs 139–147:: (i) the fact that the plan is a defined benefit plan; (ii) the reason why sufficient information is not available to enable the entity to account for the plan as a defined benefit plan; (iii) the expected contributions to the plan for the next annual reporting period. (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; and (v) an indication of the level of participation of the entity in the plan compared with other participating entities. Examples of measures for such an indication include the entity's proportion of the total contributions to the plan or the entity's proportion of the total number of active members, retired members, and former members entitled to benefits, if that information is available.
A5.15.6.		Group plans (defined benefit plans that share risks between entities under common control)
A5.15.6.1	19p149(a)-(d)	If an entity participates in a defined benefit plan that shares risks between entities under common control, disclose: (a) the contractual agreement or stated policy for charging the net defined benefit cost or the fact that there is no such policy; (b) the policy for determining the contribution to be paid by the entity; (c) if the entity accounts for an allocation of the net defined benefit cost as noted in IAS 19 para 41, all the information about the plan as a whole required by IAS 19 paras 135- 147; and (d) if the entity accounts for the contribution payable for the period as noted in IAS 19 para 41, the information about the plan as a whole required by IAS 19 paras 135-137,139, 142-144 and 147(a) and (b).
A5.15.6.2	19p150(a), (b)	The information required by IAS 19 para 149(c) and (d) 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.
A5.15.7.		Related-party transactions
A5.15.7.1	19p151(a), (b)	When required by IAS 24 an entity discloses information about: (a) related-party transactions with post-employment benefit plans; and (b) post-employment benefits for key management personnel.
A5.15.8.		Contingent liabilities
A5.15.8.1	19p152	When required by IAS 37, disclose information about contingent liabilities arising from post-employment benefit obligations.
A5.15.9.		Other long-term employee benefits
A5.15.9.1	19p158	Although IAS 19 does not require specific disclosures about other long-term employee benefits, other IFRSs may require disclosures. For example, IAS 24 requires disclosures about employee benefits for key management personnel. IAS 1 requires disclosure of employee benefits expense.
A5.15.10.		Termination benefits
A5.15.10.1	19p171	Although IAS 19 does not require specific disclosures about termination benefits, other IFRSs may require disclosures. For example, IAS 24 requires disclosures about employee benefits for key management personnel. IAS 1 requires disclosure of employee benefits expense.
A5.16.		Lease liabilities
A5.16.1		Leases are financial instruments and therefore all the disclosure requirements of IFRS 7 apply also to leases – refer to Section A8.
A5.16.2		Note: This section of the checklist applies to lessees. For lessors, refer to Section C3.
A5.16a.		- Lessees – finance leases
A5.16a.1	17p31	Disclose:
A5.16a.2		(a) the net carrying amount for each class of assets at the balance sheet date;
A5.16a.3		(b) a reconciliation between the total future minimum lease payments at the balance sheet date, and their present value;
A5.16a.4		(c) the total of future minimum lease payments at the balance sheet date, and their present value, for each of the following periods: (i) no later than one year; (ii) later than one year but no later than five years; and (iii) later than five years;
A5.16a.5		(d) the amount of contingent rents recognised in the income statement for the period;
A5.16a.6		(e)the total of future minimum sublease payments expected to be received under non-cancellable subleases at the balance sheet date; and
A5.16a.7		(f) a general description of the lessee’s significant leasing arrangements. This would include, but is not limited to: (i) the basis on which contingent rent payments are determined; (ii) the existence and terms of renewal or purchase options and escalation clauses; and (iii) restrictions imposed by lease arrangements, such as those concerning dividends, additional debt and further leasing.
A5.16a.8	17p32	The disclosure requirements of IAS 16, IAS 36, IAS 38, IAS 40 and IAS 41 apply to lessees for assets leased under finance leases.
A5.16b.		- Lessees – operating leases

A5.16b.1	17p35	Disclose:
A5.16b.2		(a) the total of future minimum lease payments under non-cancellable operating leases for each of the following periods: (i) no later than one year; (ii) later than one year and no later than five years; and (iii) later than five years.
A5.16b.3		(b) the total of future minimum sublease payments to be received under non-cancellable subleases at the balance sheet date;
A5.16b.4		(c) lease and sublease payments recognised in the income statement for the period, with separate amounts for minimum lease payments, contingent rents and sublease payments; and
A5.16b.5		(d) a general description of the lessee's significant leasing arrangements. This would include, but is not limited to: (i) the basis on which contingent rent payments are determined; (ii) the existence and terms of renewal or purchase options and escalation clauses; and (iii) restrictions imposed by lease arrangements, such as those concerning dividends, additional debt and further leasing.
A5.16b.6	17p65	The disclosure requirements about leases set out in Section A5.16 also apply to sale and leaseback transactions. Any unique or unusual provisions in the agreements or terms of the sale and leaseback transactions should be separately disclosed.
A5.16b.7	IFRIC4p15(b)	If a purchaser/lessee concludes that it is impractical to separate the lease payments in an operating lease reliably from other payments, it should treat all payments under the agreement as lease payments for the purpose of complying with the disclosures of IAS 17, but:
A5.16b.8		(a) disclose those payments separately from minimum lease payments that do not include payments for non-lease elements; and
A5.16b.9		(b) state that the disclosed payments also include payments for non-lease elements in the arrangement.
A5.16c.		- Arrangements that do not involve a lease in substance
A5.16c.1	SIC27p10,11	For arrangements that do not involve a lease in substance, disclose the following, individually for each arrangement or in aggregate for each class of arrangement, in each period in which an arrangement exists:
A5.16c.2		(a) a description of the arrangement including: (i) the underlying asset and restrictions on its use; (ii) the life and other significant terms of the arrangement; and (iii) the transactions that are linked together, including any options; and
A5.16c.3		(b) the accounting treatment applied to any fee received, the amount recognised in income in the period, and the line item of the income statement in which it is included.

A5.17.		Borrowings and other liabilities
A5.17.1		Borrowings are financial instruments; therefore, all the IFRS 7 disclosure requirements also apply to borrowings.
A5.17.2	1p60	Disclose the borrowings classified between current and non-current portions, in accordance with IAS 1 paras 69- 75.
A5.17.3	1p76	In respect of loans classified as current liabilities, if the following events occur between the balance sheet date and the date the financial statements are authorised for issue, those events qualify for disclosure as non-adjusting events in accordance with IAS 10:
A5.17.4		(a) refinancing on a long-term basis;
A5.17.5		(b) rectification of a breach of a long-term loan agreement; and
A5.17.6		(c) the granting by the lender of a period of grace to rectify a breach of a long-term loan agreement ending at least twelve months after the reporting period.
A5.17.7	32p28	The issuer of a non-derivative financial instrument should evaluate the terms of the financial instrument to determine whether it contains both a liability and an equity component. Classify such components separately as financial liabilities, financial assets or equity instruments, in accordance with IAS 32 para 15.
A5.18.		Government grants
A5.18.1	20p39(b),(c)	Disclose:
A5.18.2		(a) the nature and extent of government grants recognised;
A5.18.3		(b) an indication of other forms of government assistance from which the entity has directly benefited; and
A5.18.4		(c) unfulfilled conditions and other contingencies related to government assistance that has been recognised.

A5.19.		Related-party transactions
A5.19.1.		- General disclosures
A5.19.1.1	24p13	(a) Disclose related-party relationships between parent and subsidiaries irrespective of whether transactions have taken place between those related parties.
A5.19.1.2	24p13	(b) Disclose the name of the parent and the ultimate controlling party if different.
A5.19.1.3	24p13	(d) If neither the entity's parent nor the ultimate controlling party produces financial statements available for public use, disclose the name of the next most senior parent that does so.
A5.19.1.4	24p16	IAS 24 para 13 refers to the next senior parent. This is the first parent in the group above the immediate parent that produces consolidated financial statements available for public use.
A5.19.1.5	24p18A	Disclose amounts incurred by the entity for the provision of key management personnel services that are provided by a separate management entity.
A5.19.1.6	24p24	(e) Disclose items of similar nature in aggregate except when separate disclosure is necessary to understand the effects of related party transactions on the financial statements.
A5.19.1.7	24p23 - 24p21	(f) Disclose that related-party transactions were made on terms equivalent to those that prevail in arm's length transactions only if such terms can be substantiated. Examples of transactions that are disclosed if they are with a related party include: (i) purchases or sales of goods (finished or unfinished); (ii) purchases or sales of property and other assets; (iii) rendering or receiving of services; (iv) leases; (v) transfers of research and development; (vi) transfers under licence agreements; (vii) transfers under finance arrangements (including loans and equity contributions in cash or in kind); (viii) provisions of guarantees or collateral; and (ix) commitments to do something if a particular event occurs or does not occur in the future, including executory contracts (recognised and unrecognised); and (x) settlement of liabilities on behalf of the entity or by the entity on behalf of another party.
A5.19.1.8	32p34	(g) If the entity reacquires its own shares from related parties, then provide disclosure in accordance with IAS 24.
A5.19.2.	24p19(a)	- Transactions with parent
A5.19.2.1	24p18	Disclose the following regarding transactions with this parent:

A5.19.2.2		(a) the nature of the related party relationship; and
A5.19.2.3		(b) information about the transactions and outstanding balances, including commitments, necessary for an understanding of the potential effect of the relationship on the financial statements.
A5.19.2.4	24p18(a),(b)(i),(ii),(c),(d)	At a minimum, disclose:
A5.19.2.5		(a) the amount of the transactions;
A5.19.2.6		(b) the amount of outstanding balances, including commitments and their terms and conditions, including whether they are secured and: (i) the nature of the consideration to be provided in settlement; and (ii) details of any guarantees given or received;
A5.19.2.7		(c) provisions for doubtful debts related to the amount of outstanding balances; and
A5.19.2.8		(d) the expense recognised during the period in respect of bad or doubtful debts due from related parties.
A5.19.3.	24p19(b)	- Transactions with entities with joint control or significant influence over the entity
A5.19.3.1	24p18	Disclose the following regarding transactions with this related party:
A5.19.3.2		(a) the nature of the related party relationship; and
A5.19.3.3		(b) information about the transactions and outstanding balances, including commitments, necessary for an understanding of the potential effect of the relationship on the financial statements.
A5.19.3.4	24p18(a),(b)(i),(ii),(c),(d)	At a minimum, disclose :
A5.19.3.5		(a) the amount of the transactions;
A5.19.3.6		(b) the amount of outstanding balances, including commitments; and (i) their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and (ii) details of any guarantees given or received;
A5.19.3.7		(c) provisions for doubtful debts related to the amount of outstanding balances; and
A5.19.3.8		(d) the expense recognised during the period in respect of bad or doubtful debts due from related parties.
A5.19.4.	24p19(c)	- Transactions with subsidiaries
A5.19.4.1	24p18	Disclose the following regarding transactions with this related party:
A5.19.4.2		(a) the nature of the related party relationship; and
A5.19.4.3		(b) information about the transactions and outstanding balances, including commitments, necessary for an understanding of the potential effect of the relationship on the financial statements.
A5.19.4.4	24p18(a), (b)(i),(ii), (c), (d)	At a minimum, disclose :
A5.19.4.5		(a) the amount of the transactions;
A5.19.4.6		(b) the amount of outstanding balances, including commitments; and (i) their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and (ii) details of any guarantees given or received;
A5.19.4.7		(c) provisions for doubtful debts related to the amount of outstanding balances; and
A5.19.4.8		(d) the expense recognised during the period in respect of bad or doubtful debts due from related parties.
A5.19.5.	24p19(d)	- Transactions with associates
A5.19.5.1	24p18	Disclose the following regarding transactions with this related party:
A5.19.5.2		(a) the nature of the related party relationship; and
A5.19.5.3		(b) information about the transactions and outstanding balances, including commitments, necessary for an understanding of the potential effect of the relationship on the financial statements.
A5.19.5.4	24p18(a), (b)(i),(ii), (c), (d)	At a minimum, disclose :
A5.19.5.5		(a) the amount of the transactions;
A5.19.5.6		(b) the amount of outstanding balances, including commitments; and (i) their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and (ii) details of any guarantees given or received;
A5.19.5.7		(c) provisions for doubtful debts related to the amount of outstanding balances; and
A5.19.5.8		(d) the expense recognised during the period in respect of bad or doubtful debts due from related parties.
A5.19.6.	24p19(e)	- Transactions with joint ventures in which the entity is a venturer
A5.19.6.1	24p18	Disclose the following regarding transactions with this related party:
A5.19.6.2		(a) the nature of the related party relationship; and
A5.19.6.3		(b) information about the transactions and outstanding balances, including commitments, necessary for an understanding of the potential effect of the relationship on the financial statements.
A5.19.6.4	24p18(a), (b)(i),(ii), (c), (d)	At a minimum, disclose :
A5.19.6.5		(a) the amount of the transactions;
A5.19.6.6		(b) the amount of outstanding balances, including commitments; and (i) their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and (ii) details of any guarantees given or received;
A5.19.6.7		(c) provisions for doubtful debts related to the amount of outstanding balances; and
A5.19.6.8		(d) the expense recognised during the period in respect of bad or doubtful debts due from related parties.
A5.19.7.	24p19(f)	- Transactions with key management personnel of the entity or its parent
A5.19.7.1	24p18	Disclose the following regarding transactions with this related party:
A5.19.7.2		(a) the nature of the related party relationship; and
A5.19.7.3		(b) information about the transactions and outstanding balances, including commitments, necessary for an understanding of the potential effect of the relationship on the financial statements.
A5.19.7.4	24p18(a), (b)(i),(ii), (c), (d)	At a minimum, disclose :
A5.19.7.5		(a) the amount of the transactions;
A5.19.7.6		(b) the amount of outstanding balances, including commitments; and (i) their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and (ii) details of any guarantees given or received;
A5.19.7.7		(c) provisions for doubtful debts related to the amount of outstanding balances; and
A5.19.7.8		(d) the expense recognised during the period in respect of bad or doubtful debts due from related parties.
A5.19.7.9	24p17	Disclose key management personnel compensation of the entity in total and for each of the following categories:
A5.19.7.10	24p17(a), 19p23	(a) short-term employee benefits;
A5.19.7.11	24p17(b),19p47, 124(b)	(b) post-employment benefits;

A5.19.7.12	24p17(c), 19p131	(c) other long-term benefits
A5.19.7.13	24p17(d), 19p143	(d) termination benefits; and
A5.19.7.14	24p17(e)	(e) share-based payments.
A5.19.7.15	24p17A	If an entity obtains key management personnel services from another entity (the 'management entity'), the entity is not required to apply the requirements in paragraph 17 to the compensation paid or payable by the management entity to the management entity's employees or directors.
A5.19.8.	19p124(a)	- Transactions with post-employment benefit plans
A5.19.8.1	24p18	Disclose the following regarding transactions with this related party:
A5.19.8.2		(a) the nature of the related party relationship; and
A5.19.8.3		(b) information about the transactions and outstanding balances, including commitments, necessary for an understanding of the potential effect of the relationship on the financial statements.
A5.19.8.4	24p18(a), (b)(i),(ii), (c), (d)	At a minimum, disclose :
A5.19.8.5		(a) the amount of the transactions;
A5.19.8.6		(b) the amount of outstanding balances, including commitments; and (i) their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and (ii) details of any guarantees given or received;
A5.19.8.7		(c) provisions for doubtful debts related to the amount of outstanding balances; and
A5.19.8.8		(d) the expense recognised during the period in respect of bad or doubtful debts due from related parties.
A5.19.9.	24p22, 19p149	- Participation in a defined benefit plan that shares risks between group entities
A5.19.9.1		If an entity participates in a defined benefit plan that shares risks between entities under common control, disclose:
A5.19.9.2		(a) the contractual agreement or stated policy for charging the net defined benefit cost or the fact that there is no such policy;
A5.19.9.3		(b) the policy for determining the contribution to be paid by the entity;
A5.19.9.4		(c) if the entity accounts for an allocation of the net defined benefit cost as noted in IAS 19 para 41, all the information about the plan as a whole required by IAS 19 paras 135- 147; and
A5.19.9.5		(d) if the entity accounts for the contribution payable for the period as noted in IAS 19 para 41, the information about the plan as a whole required by IAS 19 paras 135-137,139, 142-144 and 147(a) and (b).
A5.19.10.	24p19(g)	- Transactions with other related parties
A5.19.10.1	24p18	Disclose the following regarding transactions with this related party:
A5.19.10.2		(a) the nature of the related party relationship; and
A5.19.10.3		(b) information about the transactions and outstanding balances, including commitments, necessary for an understanding of the potential effect of the relationship on the financial statements.
A5.19.10.4	24p18(a),(b),(i),(ii), (c), (d)	At a minimum, disclose :
A5.19.10.5		(a) the amount of the transactions;
A5.19.10.6		(b) the amount of outstanding balances, including commitments; and (i) their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and (ii) details of any guarantees given or received;
A5.19.10.7		(c) provisions for doubtful debts related to the amount of outstanding balances; and
A5.19.10.8		(d) the expense recognised during the period in respect of bad or doubtful debts due from related parties.
A5.19.10.9	24p20	The classification of amounts payable to, and receivable from, related parties in the different categories as required by IAS 24 para 19 is an extension of the disclosure requirement in IAS 1,for information to be presented either in the statement of financial position or in the notes. The categories are extended to provide a more comprehensive analysis of related party balances and apply to related-party transactions.
A5.19.11.		- Government-related entities
A5.19.11.1	24p25	A reporting entity is exempt from the disclosure requirements of IAS 24 para 18 in relation to related party transactions and outstanding balances, including commitments, with:
A5.19.11.2		(a) a government that has control, joint control or significant influence over the reporting entity; and
A5.19.11.3		(b) another entity that is a related party because the same government has control, joint control or significant influence over both the reporting entity and the other entity.
A5.19.11.4	24p26	If a reporting entity applies the exemption in IAS 24 para 25, disclose the following about the transactions and related outstanding balances referred to in IAS 24 para 25:
A5.19.11.5		(a) the name of the government and the nature of its relationship with the reporting entity (that is, control, joint control or significant influence);
A5.19.11.6		(b) the following information in sufficient detail to enable users of the entity's financial statements to understand the effect of related-party transactions on its financial statements: (i) the nature and amount of each individually significant transactions; and (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 IAS 24 para 21.
A5.19.11.7	24p27	In using its judgement to determine the level of detail to be disclosed in accordance with the requirements in IAS 24 para 26(b), the reporting entity considers the closeness of the related-party relationship and other factors relevant in establishing the level of significance of the transaction such as whether it is:
A5.19.11.8		(a) significant in terms of size;
A5.19.11.9		(b) carried out on non-market terms;
A5.19.11.10		(c) outside normal day-to-day business operations, such as the purchase and sale of businesses;
A5.19.11.11		(d) disclosed to regulatory or supervisory authorities;
A5.19.11.12		(e) reported to senior management; and
A5.19.11.13		(f) subject to shareholder approval.

A5.20.		Commitments
A5.20.1		Disclose:
A5.20.2		The amount of contractual commitments for the acquisition of:
A5.20.3	16p74(c)	(a) property, plant and equipment; and
A5.20.4	38p122(e)	(b) intangible assets.
A5.20.5	40p75(h)	Contractual obligations:
A5.20.6		(a) to purchase, construct or develop investment property; and
A5.20.7		(b) for repairs, maintenance or enhancements of investment property.
A5.20.8		Refer also to the commitments in respect of lease agreements in Section A5.16 and commitments in respect of joint ventures in Section A5.7.

A5.21.		Contingencies
A5.21.1	37p86	Disclose for each class of contingent liability, unless the possibility of any outflow in settlement is remote:
A5.21.2		(a) a brief description of the nature of the contingent liability;
A5.21.3	37p86(a) 37p86(b) 37p86(c)	(b) where practicable, disclose also: (i) an estimate of its financial effect, measured under IAS 37 para 36-52; (ii) an indication of the uncertainties about the amount or timing of any outflow; and (iii) the possibility of any reimbursement; and
A5.21.4	37p88	Where a provision and a contingent liability arise from the same set of circumstances, make the disclosures required by paragraphs 84–86 in a way that shows the link between the provision and the contingent liability.
A5.21.5	37p89	Disclose for contingent assets, where an inflow of economic benefits is probable:
A5.21.6		(a) a brief description of the nature of the contingent asset;
A5.21.7		(b) where practicable, an estimate of their financial effect, measured under IAS 37 para 36-52; and
A5.21.8	37p91	(c) where this information is not disclosed because it is not practicable to do so, disclose that fact.
A5.21.9	37p92	In extremely rare cases, disclosure of some or all of the information required by IAS 37 paras 84-89 on contingencies (items 1 to 3 above) can be expected to seriously prejudice the position of the entity in a dispute with other parties on the subject matter of the contingent liability or contingent asset. In such cases, the information need not be disclosed but the following must be disclosed:
A5.21.10		(a) the general nature of the disputes;
A5.21.11		(b) the fact that the required information has not been disclosed; and
A5.21.12		(c) the reason why the it has not been disclosed.
A5.21.13		Disclose contingent liabilities arising from:
A5.21.14	19p152	(a) post-employment benefit obligations
A5.21.15		Refer also to section A5.14 and A5.15. Refer also to the contingencies in respect of lease agreements in Section A5.16 and contingencies in respect of joint ventures in Section A5.7.
A5.22.		Events after the reporting period
A5.22.1	10p13 1p137(a)	Disclose 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.
A5.22.2	10p21	Where events occurring after the balance sheet date do not affect the condition of assets or liabilities at the balance sheet date (ie, non-adjusting) but are of such importance that non-disclosure would affect the ability of the users of the financial statements to make proper evaluations and decisions, disclose:
A5.22.3		(a) the nature of the event; and
A5.22.4		(b) an estimate of the financial effect, or a statement that such an estimate cannot be made.
A5.22.5		Examples of non-adjusting events that would generally require disclosure are provided in IAS 10 para 22.
A5.22.6	33p64	If 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, adjust the calculation of basic and diluted earnings per share for all periods presented retrospectively.
A5.22.7		If these changes occur after the balance sheet date but before the financial statements are authorised for issue, base the per share calculations for those and any prior-period financial statements presented on the new number of shares.
A5.22.8		Disclose the fact that per-share calculations reflect such changes in the number of shares. In addition, adjust basic and diluted earnings per share of all periods presented for the effects of errors and adjustments resulting from changes in accounting policies, accounted for retrospectively.
A5.22.9	33p70(d)	Provide a description of ordinary share transactions or potential ordinary share transactions – other than capitalisation, bonus issues or share splits, for which the basic and diluted earnings per share are adjusted retrospectively – 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.
A5.22.10		Examples are provided in IAS 33 para 71.
A5.22.11	12p81(i)	Disclose the amount of income tax consequences of dividends that were proposed or declared after the balance sheet date but before the financial statements were authorised for issue.
A5.22.12	12p82A	If income taxes are payable at a higher or lower rate if part or all of the net profit or retained earnings is paid out as a dividend to shareholders, disclose:
A5.22.13		(a) the nature of the potential income tax consequences that would result from the payment of dividends; and
A5.22.14		(b) the amounts of the potential income tax consequences practically determinable and whether there are any potential income tax consequences not practically determinable.
A5.22.15	12p88	Where changes in tax rates or tax laws are enacted or announced after the reporting period, an entity discloses any significant effect of those changes on its current and deferred tax assets and liabilities (see IAS 10 Events after the Reporting Period).
A5.22.16	10p19	If an entity receives information after the balance sheet date about conditions that existed at the balance sheet date, update the disclosures that relate to those conditions in the light of the new information.
A6.		**Statement of cash flows**
A6.1.		General presentation
A6.1.1		Classify cash flows into three activities: operating, investing and financing activities.
A6.1.2	7p18	Disclose cash flows from operating activities using either:
A6.1.3		(a) the direct method, disclosing major classes of gross cash receipts or payments; or
A6.1.4		(b) the indirect method, adjusting net profit and loss for the effects of: (i) any transactions of a non-cash nature; (ii) any deferrals or accruals of past or future operating cash receipts or payments; and (iii) items of income or expense associated with investing or financing cash flows.
A6.1.5	7p21	For cash flows from investing and financing activities, disclose separately major classes of gross cash receipts and gross cash payments (except as noted in paras 22 and 24 of IAS7). For example, proceeds from new borrowings have to be displayed separately from repayments of borrowings.
A6.1.6	7p22	The following cash flows arising from the operating, investing or financing activities may be reported on a net basis (IAS 7 para 23):
A6.1.7		(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
A6.1.8		(b) cash receipts and payments for items in which the turnover is quick, the amounts are large and the maturities are short.
A6.1.9	7p24	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.
A6.1.10	7p28	Disclose separately from cash flows from operating, investing and financing activities, the effect of exchange rate changes on cash and cash equivalents held or due in foreign currency. This amount includes the differences, if any had those cash flows been reported at end of period exchange rates.

A6.1.11	7p35	Disclose separately cash flows from taxes on income in operating activities, unless they can be identified specifically with financing or investing activities.
A6.1.12	7p43	For non-cash transactions, exclude from the cash flow statement those investing and financing transactions that do not require the use of cash and cash equivalents. Disclose non-cash transactions separately in the note to the cash flow statement.
A6.1.13	7p44	Examples of non-cash transactions are:
A6.1.14		(a) acquisition of assets either by assuming directly related liabilities or by means of a finance lease;
A6.1.15		(b) acquisition of an entity by means of an equity issue; and
A6.1.16		(c) conversion of debt to equity.
A6.1.17	7p44A	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.
A6.1.18	7p44B	To the extent necessary to satisfy the requirement in paragraph 44A, disclose the following changes in liabilities arising from financing activities: (a) changes from financing cash flows; (b) changes arising from obtaining or losing control of subsidiaries or other businesses; (c) the effect of changes in foreign exchange rates; (d) changes in fair values; and (e) other changes.
A6.1.19	7p44C	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.
A6.1.20	7p44D	One way to fulfil the disclosure requirement in paragraph 44A is by providing a reconciliation between the opening and closing balances in the statement of financial position for liabilities arising from financing activities, including the changes identified in paragraph 44B. Where an entity discloses such a reconciliation, it shall 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.
A6.1.21	7p44E	If an entity provides the disclosure required by paragraph 44A in combination with disclosures of changes in other assets and liabilities, it shall disclose the changes in liabilities arising from financing activities separately from changes in those other assets and liabilities.
A6.2.		Individual items
A6.2.1		For cash flows arising from taxes on income:
A6.2.2	7p35	(a) disclose taxes paid;
A6.2.3	7p36	(b) classify taxes paid as cash flows from operating activities unless specifically identified with financing and investing activities; and
A6.2.4		(c) disclose the total amount of taxes paid when tax cash flows are allocated over more than one class of activity.
A6.2.5	7p31	For cash flows from interest and dividends, disclose:
A6.2.6		(a) interest received;
A6.2.7		(b) interest paid;
A6.2.8		(c) dividends received; and
A6.2.9		(d) dividends paid.
A6.2.10		Classify each of the above items in a consistent manner from period to period as either operating, investing or financing activities.
A6.2.11	7p32	The total amount of interest paid during a period is disclosed in the statement of cash flows whether it has been recognised as an expense in profit or loss or capitalised in accordance with IAS 23 Borrowing Costs.
A6.2.12	7p33	Interest paid is normally classified as either operating or financing activities.
A6.2.13	7p33	Interest and dividends received are normally classified as either operating or investing activities.
A6.2.14	7p34	Dividends paid are normally classified as either financing or operating activities.
A6.2.15	7p39	Aggregate cash flows arising from the following are presented separately and classified as investing activities:
A6.2.16		(a) acquisitions; and
A6.2.17		(b) disposals of subsidiaries or other business units.
A6.2.18		Refer also to the disclosure requirements for acquisitions and disposals in Section A7.
A6.2.19	7p45	For cash and cash equivalents, disclose:
A6.2.20		(a) the components; and
A6.2.21		(b) reconciliation of amounts in cash flow statement with cash and cash equivalents in the statement of financial position.
A6.2.22	7p48	Disclose the amount of significant cash and cash equivalent balances held by the entity that are not available for use by the group, and provide a commentary by management.
A6.2.23	DV, 7p50	Voluntary disclosures. Provide additional information relevant to understanding the financial position and liquidity of an entity, and a commentary by management:
A6.2.24		(a) the amount of undrawn borrowing facilities available for future operating activities and to settle capital commitments, indicating any restrictions as to the use of these facilities;
A6.2.25		(c) the aggregate amount of cash flows that represent increases in operating capacity separately from those cash flows that are required to maintain operating capacity; and
A6.2.26		(d) the amount of cash flows arising from the operating, investing and financing activities of each reported industry and geographical segment.
A6.3.		Changes in ownership interests in subsidiaries and other businesses
A6.3.1	7p39	Disclose separately aggregate cash flows from obtaining or losing control of subsidiaries or other businesses, and classify the cash flows as an investing activity.
A6.3.2	7p40(a)-(d)	Disclose, in aggregate, in respect of both obtaining and losing control of subsidiaries or other businesses during the period:
A6.3.3		(a) the total consideration paid or received;
A6.3.4		(b) the portion of the consideration that is cash and cash equivalents;
A6.3.5		(c) the amount of cash and cash equivalents in the subsidiaries or other businesses over which control is obtained or lost; and
A6.3.6		(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.
A6.3.7	7p42A	Cash flows arising from changes in ownership interests in a subsidiary that do not result in a loss of control are classified as cash flows from financing activities.
A6.3.8	7p42B	Changes in ownership interests in a subsidiary that do not result in a loss of control, such as the subsequent purchase or sale by a parent of a subsidiary's equity instruments, are accounted for as equity transactions under IFRS 10. Accordingly the resulting cash flows are classified in the same way as other transactions with owners described in IAS 7p17.

A6.3.9	IFRS5p33(c)	Discontinued operations. Disclose the amounts of net cash flows from:
A6.3.10		(a) operating activities;
A6.3.11		(b) investing activities; and
A6.3.12		(c) financing activities.
A6.3.13		These disclosures may be presented either in the notes to, or on the face of, the financial statements.
A6.3.14	IFRS5p33(c)	The analysis is not required if the disposal group is a newly acquired subsidiary that meets the criteria to be classified as held for sale on acquisition.
A6.3.15	IFRS5p34	Re-represent the disclosures related to discontinued operations in the statement of cash flows for prior periods presented so that the disclosures relate to all operations that have been discontinued by the end of the reporting period for the latest period presented.
A7.		**Business combinations**
A7.1.		General disclosures
A7.1.1	IFRS3p59	The acquirer discloses information that enables users of its financial statements to evaluate the nature and financial effect of a business combination that occurs either:
A7.1.2	IFRS3p59(a)	(a) during the current reporting period; or
A7.1.3	IFRS3p59(b)	(b) after the end of the reporting period but before the financial statements are authorised for issue.
A7.1.4	IFRS3p60	To meet the objective in IFRS 3 para 59, the acquirer discloses the information specified in paras B64-B66.
A7.1.5	IFRS3pB64	For each business combination that took effect during the reporting period, disclose:
A7.1.6	IFRS3pB64(a)	(a) the name and a description of the acquiree
A7.1.7	IFRS3pB64(b)	(b) the acquisition date;
A7.1.8	IFRS3pB64(c)	(c) the percentage of voting equity interests acquired;
A7.1.9	IFRS3pB64(d)	(d) the primary reasons for the business combination and a description of how the acquirer obtained control of the acquiree;
A7.1.10	IFRS3pB64(e)	(e) a qualitative description of the factors that make up the goodwill recognised, such as expected synergies from combining operations of the acquiree and the acquirer, and intangible assets that do not qualify for separate recognition or other factor or other factors;
A7.1.11	IFRS3pB64(f) IFRS3pB64(f)(i) IFRS3pB64(f)(ii) IFRS3pB64(f)(iii) IFRS3pB64(f)(iv)	(f) the acquisition-date fair value of the total consideration transferred and the acquisition-date fair value of each major class of consideration, such as: (i) cash; (ii) other tangible or intangible assets, including a business or subsidiary of the acquirer; (iii) liabilities incurred – for example, a liability for contingent consideration; and (iv) equity interests of the acquirer, including the number of instruments or interests issued or issuable and the method of determining the fair value of those instruments or interests.
A7.1.12	IFRS3pB64(g) IFRS3pB64(g)(i) IFRS3pB64(g)(ii) IFRS3pB64(g)(iii)	(g) for contingent consideration arrangements and indemnification assets: (i) the amount recognised as of the acquisition date; (ii) a description of the arrangement and the basis for determining the amount of the payment; and (iii) an estimate of the range of outcomes (undiscounted) or, if a range cannot be estimated, that fact and the reasons why a range cannot be estimated. If the maximum amount of the payment is unlimited, the acquirer discloses that fact;
A7.1.13	IFRS3pB64(h) IFRS3pB64(h) (i) IFRS3pB64(h)(ii) IFRS3pB64(h)(iii)	(h) for acquired receivables: (i) the fair value of the receivables; (ii) the gross contractual amounts receivable; and (iii) the best estimate at the acquisition date of the contractual cash flows not expected to be collected.
A7.1.14		The disclosures should be provided by major class of receivable, such as loans, direct finance leases and any other class of receivables.
A7.1.15	IFRS3pB64(i)	(i) the amounts recognised as of the acquisition date for each major class of assets acquired and liabilities assumed.
A7.1.16	IFRS3pB64(j) IFRS3pB64(j)(i) IFRS3pB64(j)(ii)	(j) for each contingent liability recognised in accordance with IFRS 3 para 23, the information required in para 85 of IAS 37, 'Provisions, contingent liabilities and contingent assets'. If a contingent liability is not recognised because its fair value cannot be measured reliably, the acquirer discloses: (i) the information required by IAS 37 paragraph 86; and (ii) the reasons why the liability cannot be measured reliably (refer to Section A5.12 for detailed IAS 37 para 85 disclosure requirements and to A5.21 for detailed IAS 37 para 86 disclosure requirements);
A7.1.17	IFRS3pB64(k)	(k) the total amount of goodwill that is expected to be deductible for tax purposes;
A7.1.18	IFRS3pB64(l) IFRS3pB64(l)(i) IFRS3pB64(l)(ii) IFRS3pB64 (l)(iii) IFRS3pB64(l) (iv)	(l) for transactions that are recognised separately from the acquisition of assets and assumption of liabilities in the business combination in accordance with IFRS 3 para 51: (i) a description of each transaction; (ii) how the acquirer accounted for each transaction; (iii) the amounts recognised for each transaction and the line item in the financial statements in which each amount is recognised; and (iv) if the transaction is the effective settlement of a pre-existing relationship, the method used to determine the settlement amount;
A7.1.19	IFRS3pB64(m)	(m) separately recognised transactions required by IFRS 3 para B64(l), which includes the amount of acquisition-related costs and, separately, the amount of those costs recognised as an expense and the line item or items in the statement of comprehensive income in which those expenses are recognised. Also disclose the amount of any issue costs not recognised as an expense and how they were recognised;
A7.1.20	IFRS3pB64(n) IFRS3pB64 (n)(i) IFRS3pB64 (n) (ii)	(n) in a bargain purchase (see IFRS 3 paras 34-36): (i) the amount of any gain recognised in accordance with IFRS 3 para 34 and the line item in the statement of comprehensive income in which the gain is recognised; and (ii) a description of the reasons why the transaction resulted in a gain;
A7.1.21	IFRS3pB64(o) IFRS3pB64(o)(i) IFRS3pB64(o)(ii)	(o) for each business combination in which the acquirer holds less than 100% of the equity interests in the acquiree at the acquisition date: (i) the amount of the non-controlling interest in the acquiree recognised at the acquisition date and the measurement basis for that amount; and (ii) for each non-controlling interest in an acquiree measured at fair value, the valuation techniques and key model inputs used for determining that value;
A7.1.22	IFRS3pB64(p) IFRS3pB64(p)(i) IFRS3pB64(p)(ii)	(p) in a business combination achieved in stages: (i) the acquisition-date fair value of the equity interest in the acquiree held by the acquirer immediately before the acquisition date; and (ii) 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 acquirer before the business combination (see IFRS 3 para 42) and the line item in the statement of comprehensive income in which that gain or loss is recognised; and

A7.1.23	IFRS3pB64(q) IFRS3pB64(q)(i) IFRS3pB64 (q)(ii)	(q) the following information: (i) the amounts of revenue and profit or loss of the acquiree since the acquisition date included in the consolidated statement of comprehensive income for the reporting period; and (ii) the revenue and 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.
A7.1.24	IFRS3pB64(q)	If disclosure of any of the information required by this subparagraph is impracticable, the acquirer discloses that fact and explains why the disclosure is impracticable. IFRS 3 uses the term 'impracticable' with the same meaning as in IAS 8, 'Accounting policies, changes in accounting estimates and errors'.
A7.1.25	FRS3pB65	For individually immaterial business combinations occurring during the reporting period that are material collectively, the acquirer discloses in aggregate the information required by paragraph B64(e)-(q).
A7.1.26	IFRS 3pB66	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 acquirer discloses the information required by IFRS 3 para B64 unless the initial accounting for the business combination is incomplete at the time the financial statements are authorised for issue. In that situation, the acquirer describes which disclosures could not be made and the reasons why they cannot be made.
A7.2.		Adjustments
A7.2.1	IFRS3p61	The acquirer discloses 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 or previous reporting periods.
A7.3.		Measurement period
A7.3.1	IFRS3p62	To meet the objective in IFRS 3 para 61, the acquirer discloses the information specified in IFRS 3 para B67.
A7.3.2	IFRS3pB67	To meet the objective in IFRS 3 para 61, the acquirer discloses the following information for each material business combination or in the aggregate for individually immaterial business combinations that are material collectively:
A7.3.3	IFRS3pB67(a) IFRS3pB67 (a)(i), (ii) IFRS3pB67(a), (iii)	(a) if the initial accounting for a business combination is incomplete (see IFRS 3 para 45) for particular assets, liabilities, non-controlling interests or items of consideration and the amounts recognised in the financial statements for the business combination have been determined only provisionally: (i) the reasons why the initial accounting for the business combination is incomplete; (ii) the assets, liabilities, equity interests or items of consideration for which the initial accounting is incomplete; and (iii) the nature and amount of any measurement period adjustments recognised during the reporting period in accordance with IFRS 3 para 49.
A7.4.		Contingent consideration
A7.4.1	IFRS3pB67(b)	For each reporting period after the acquisition date until the entity collects, sells or otherwise loses the right to a contingent consideration asset, or until the entity settles a contingent consideration liability or the liability is cancelled or expires:
A7.4.2	IFRS3pB67(b)(i)	(a) any changes in the recognised amounts, including any differences arising upon settlement;
A7.4.3	IFRS3pB67(b)(ii)	(b) any changes in the range of outcomes (undiscounted) and the reasons for those changes; and
A7.4.4	IFRS3pB67(b)(iii)	(c) the valuation techniques and key model inputs used to measure contingent consideration.
A7.5.		Contingent liabilities
A7.5.1	IFRS3pB67 (c)	For contingent liabilities recognised in a business combination, the acquirer discloses the information required by IAS 37 paras 84 and 85 for each class of provision;
A7.5.2	IFRS3pB67(c)	Refer to Section A5.12 for detailed IAS 37 para 84 and para 85 disclosure requirements.
A7.6.		Goodwill
A7.6.1	IFRS3pB67(d)	Disclose a reconciliation of the carrying amount of goodwill at the beginning and end of the reporting period showing separately:
A7.6.2	IFRS3pB67(d)(i)	(a) the gross amount and accumulated impairment losses at the beginning of the reporting period;
A7.6.3	IFRS3pB67(d)(ii)	(b) additional goodwill recognised during the reporting period, except goodwill included in a disposal group that, on acquisition, meets the criteria to be classified as held for sale in accordance with 'IFRS 5, Non-current assets held for sale and discontinued operations';
A7.6.4	IFRS3pB67(d)(iii)	(c) adjustments resulting from the subsequent recognition of deferred tax assets during the reporting period in accordance with IFRS 3 para 67;
A7.6.5	IFRS3pB67(d)(iv)	(d) goodwill included in a disposal group classified as held for sale in accordance with IFRS 5 and goodwill derecognised during the reporting period without having previously been included in a disposal group classified as held for sale;
A7.6.6	IFRS3pB67(d)(v)	(e) 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);
A7.6.7	IFRS3pB67(d)(vi)	(f) net exchange rate differences arising during the reporting period in accordance with IAS 21, 'The effects of changes in foreign exchange rates';
A7.6.8	IFRS3pB67(d)(vii)	(g) any other changes in the carrying amount during the reporting period; and
A7.6.9	IFRS3pB67(d)(viii)	(h) the gross amount and accumulated impairment losses at the end of the reporting period.
A7.6.10	36p133	If any portion of the goodwill recognised in a business combination during the period has not been allocated to a cash-generating unit (group of units) at the reporting date (see IAS 36 para 84), disclose the amount of the unallocated goodwill together with the reasons why that amount remains unallocated.
A7.7.		Evaluation of the financial effects of gains and losses recognised in the current reporting period
A7.7.1	IFRS3pB67(e)	Disclose the amount and an explanation of any gain or loss recognised in the current reporting period that both:
A7.7.2	IFRS3pB67(e)(i)	(a) relates to the identifiable assets acquired or liabilities assumed in a business combination that was effected in the current or previous reporting period; and
A7.7.3	IFRS3pB67(e)(ii)	(b) is of such a size, nature or incidence that disclosure is relevant to understanding the combined entity's financial statements.
A7.7.4	IFRS3p63	If the specific disclosures required by this and other IFRSs do not meet the objectives set out in IFRS 3 paras 59 and 61, the acquirer discloses whatever additional information is necessary to meet those objectives.
A7.8.		Other disclosures impacted by IFRS 3 – income taxes
A7.8.1		Disclose separately:
A7.8.2	12p81(j)	(a) If a business combination in which the entity is the acquirer causes a change in the amount recognises for its pre-acquisition deferred tax asset (see IAS 12 para 67), the amount of that change; and
A7.8.3	12p81(k)	(b)If the deferred tax benefits acquired in a business combination are not recognised at the acquisition date but are recognised after the acquisition date (see IAS 12 para 68), a description of the event or change in circumstances that caused the deferred tax benefits to be recognised.
A8.		**Financial instruments**
A8.1.		General disclosures
A8.1.1	IFRS7p6 AppxB1-B3	When IFRS 7 requires disclosures by class of financial instrument, group the financial instruments into classes that are appropriate to the nature of the information disclosed. Take into account the characteristics of those financial instruments. Provide sufficient information to permit reconciliation to the line items presented in the statement of financial position.

A8.1.2	IFRs7p7	Disclose information that enables users of the financial statements to evaluate the significance of financial instruments for financial position and performance.
A8.2.		Categories of financial assets and financial liabilities
A8.2.1	IFRS7p8	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:
A8.2.2		(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.
A8.2.3		(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.
A8.2.4		(f) financial assets measured at amortised cost.
A8.2.5		(g) financial liabilities measured at amortised cost.
A8.2.6		(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.
A8.3.		Financial assets or financial liabilities at fair value through profit or loss
A8.3.1	IFRS7p9	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:
A8.3.2		(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.
A8.3.3		(b) the amount by which any related credit derivatives or similar instruments mitigate that maximum exposure to credit risk (see IFRS7p36(b));
A8.3.4		(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 market conditions that give rise to market risk; or (ii) using an alternative method that 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; and
A8.3.5		(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.
A8.3.6	IFRS7p10	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:
A8.3.7		(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 IFRS 9 paras B5.7.13–B5.7.20 for guidance on determining the effects of changes in a liability's credit risk).
A8.3.8		(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.
A8.3.9		(c) any transfers of the cumulative gain or loss within equity during the period including the reason for such transfers.
A8.3.10		(d) if a liability is derecognised during the period, the amount (if any) presented in other comprehensive income that was realised at derecognition.
A8.3.11	IFRS7p10A	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.
A8.3.12	IFRS7p11	Disclose:
A8.3.13		(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.
A8.3.14		(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.
A8.3.15	IFRS7p11	(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.
A8.3.16	IFRS7p11A	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.

A8.3.17	IFRS7p11B	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. (c) the cumulative gain or loss on disposal.
A8.4.		Reclassification
A8.4.1	IFRS7p12B	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.
A8.4.2	IFRS7p12C	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.
A8.4.3	IFRS7p12D	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.
A8.5.		Offsetting financial assets and financial liabilities
A8.5.1	IFRS7p13A IFRS7 AppdxB40-B41	The disclosures in IFRS 7 paras 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.
A8.5.2	IFRS7p13B	An entity shall disclose information to enable users of its financial statements to evaluate the effect or potential effect of netting arrangements on the entity's financial position. This includes the effect or potential effect of rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities that are within the scope of paragraph 13A.
A8.5.3	IFRS7p13C IFRS7 AppdxB42-B52	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 recognised financial liabilities; (b) the amounts that are set off in accordance with the criteria in paragraph 42 of IAS 32 when determining the net amounts presented in the statement of financial position; (c) the net amounts presented in the statement of financial position; (d) the amounts subject to an enforceable master netting arrangement or similar agreement that are not otherwise included in 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.
A8.5.4	IFRS7p13D	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.
A8.5.5	IFRS7p13E	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.
A8.5.6	IFRS7p13F	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.
A8.6.		Transfers of financial assets
A8.6.a.		- Transferred financial assets
A8.6.a.1	IFRS7p42A(a), (b)	An entity shall present the disclosures required by IFRS 7 paras 42B–42H in a single note in its financial statements.
A8.6.a.2		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.
A8.6.a.3		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) only if it either:
A8.6.a.4		(a) transfers the contractual rights to receive the cash flows of that financial asset; or
A8.6.a.5		(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.
A8.6.a.6	IFRS7p42B(a), (b)	An entity shall disclose information that enables users of its financial statements:
A8.6.a.7		(a) to understand the relationship between transferred financial assets that are not derecognised in their entirety and the associated liabilities; and
A8.6.a.8		(b) to evaluate the nature of, and risks associated with, the entity's continuing involvement in derecognised financial assets.
A8.6.a.9	IFRS7p42C(a)-(c) IFRS7 AppdxB29-B31	For the purposes of applying the disclosure requirements in IFRS 7 paras 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 paras 42E-42H, the following do not constitute continuing involvement:
A8.6.a.10		(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
A8.6.a.11		(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.

A8.6.a.12		(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;
A8.6.b.		- Transferred financial assets that are not derecognised in their entirety
A8.6.b.1	IFRS7p42D(a)-(f) IFRS7 AppdxB32	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:
A8.6.b.2		(a) the nature of the transferred asset;
A8.6.b.3		(b) the nature of the risks and rewards of ownership to which the entity is exposed;
A8.6.b.4		(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;
A8.6.b.5		(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);
A8.6.b.6		(e) when the entity continues to recognise all of the transferred assets, the carrying amounts of the transferred assets and the associated liabilities; and
A8.6.b.7		(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.
A8.6.c.		- Transferred financial assets that are derecognised in their entirety
A8.6.c.1	IFRS7p42E(a)-(f)	To meet the objectives set out in IFRS 7 para 42B(b), when an entity derecognises transferred financial assets in their entirety (see paragraph 3.2.6(a) and (c)(i) of IFRS 9) but has continuing involvement in them, disclose, as a minimum, for each type of continuing involvement at each reporting date:
A8.6.c.2		(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;
A8.6.c.3		(b) the fair value of the assets and liabilities that represent the entity's continuing involvement in the derecognised financial assets;
A8.6.c.4		(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;
A8.6.c.5		(d) the undiscounted cash outflows that would or may be required to repurchase derecognised financial assets (for example, 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 the amount disclosed should be based on the conditions that exist at each reporting date;
A8.6.c.6	IFRS7 AppdxB34-B36	(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; and
A8.6.c.7	IFRS7 AppdxB37	(f) qualitative information that explains and supports the quantitative disclosures required in (a)-(e).
A8.6.c.8	IFRS7p42F	An entity may aggregate the information required by IFRS 7 para 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.
A8.6.c.9	IFRS7p42G,(a)-(c)	Disclose for each type of continuing involvement:
A8.6.c.10	IFRS7 AppdxB38	(a) the gain or loss recognised at the date of transfer of the assets;
A8.6.c.11		(b) income and expenses recognised, both in the reporting period and cumulatively, from the entity's continuing involvement in the derecognised financial assets (for example, fair value changes in derivative instruments);
A8.6.c.12		(c) if the total amount of proceeds from transfer activity (that qualifies for derecognition) in a reporting period is not evenly distributed throughout the reporting period (for example, if a substantial proportion of the total amount of transfer activity takes place in the closing days of a reporting period): (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 (for example, related gains or losses) recognised from transfer activity in that part of the reporting period; and (iii) the total amount of proceeds from transfer activity in that part of the reporting period.
A8.6.c.13		Provide this information for each period for which a statement of comprehensive income is presented.
A8.6.d.		- Supplementary information
A8.6.d.1	IFRS7p13C IFRS7 AppdxB42-B52	Disclose any additional information that it considers necessary to meet the disclosure objectives in IFRS 7 para 42B.
A8.7.		Collateral
A8.7.1	IFRS7p14	Disclose:
A8.7.2		(a) the carrying amount of financial assets it has pledged as collateral for liabilities or contingent liabilities, including amounts that have been reclassified in accordance with paragraph 3.2.23(a) of IFRS 9; and
A8.7.3		(b) the terms and conditions relating to its pledge.
A8.7.4	IFRS7p15	When the 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:
A8.7.5		(a) the fair value of the collateral held;
A8.7.6		(b) the fair value of any such collateral sold or repledged, and whether the entity has an obligation to return it; and
A8.7.7		(c) the terms and conditions associated with its use of the collateral.
A8.8.		Allowance account for credit losses
A8.8.1	IFRS7p16A	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.
A8.9.		Compound financial instruments with multiple embedded derivatives
A8.9.1	IFRS7p17	If the entity has issued an instrument that contains both a liability and an equity component (IAS 32 para 28) and the instrument has multiple embedded derivatives whose values are interdependent (such as a callable convertible debt instrument), disclose the existence of those features.
A8.10.		Defaults and breaches
A8.10.1	IFRS7p18	For loans payable recognised at the reporting date, disclose:
A8.10.2		(a) details of any defaults during the period of principal, interest, sinking fund or redemption terms of those loans payable;
A8.10.3		(b) the carrying amount of the loans payable in default at the reporting date; and
A8.10.4		(c) whether the default was remedied, or the terms of the loans payable were renegotiated, before the financial statements were authorised for issue.

A8.10.5	IFRS7p19	If during the period there were breaches of loan agreement terms other than those described in IFRS 7 para 18, disclose the same information as required by IFRS 7 para18 if those breaches permitted the lender to demand accelerated repayment (unless the breaches were remedied, or the terms of the loan were renegotiated, on or before the reporting date).
A8.11.		Items of income, expense, gains or losses
A8.11.1	IFRS7p20	Disclose the following items of income, expense, gains or losses either in the statement of comprehensive income or in the notes:
A8.11.2		(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 recognised in other comprehensive income during the period and the amount reclassified upon derecognition from accumulated other comprehensive income to profit or loss for the period.
A8.11.3		(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.
A8.11.4		(c) fee income and expense (other than amounts included in determining the effective interest rate) arising from: (i) financial assets or 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;
A8.11.5	IFRS7p20A	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.
A8.12.		Other disclosures
A8.12.a.		- Accounting policies
A8.12.a.1	IFRS7p21 1p117	Disclose in the significant accounting policies 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.
A8.12.a.2	IFRS7 AppxB5	Disclosure required by IFRS 7 para 21 may include:
A8.12.a.3		(a) for financial liabilities designated as at fair value through profit or loss: (i) the nature of the financial liabilities the entity has designated as at fair value through profit or loss; (ii) the criteria for so designating such financial liabilities on initial recognition; and (iii) how the entity has satisfied the conditions in paragraph 4.2.2 of IFRS 9 for such designation.
A8.12.a.4		(aa) for financial assets designated as measured at fair value through profit or loss: (i) the nature of the financial assets the entity has designated as measured at fair value through profit or loss; and (ii) how the entity has satisfied the criteria in paragraph 4.1.5 of IFRS 9 for such designation.
A8.12.a.5		(c)whether regular way purchases and sales of financial assets are accounted for at trade date or at settlement date (see paragraph 3.1.2 of IFRS 9).
A8.12.a.6		(e) how net gains or net losses on each category of financial instrument are determined (see IFRS 7 para 20(a)), for example, whether the net gains or net losses on items at fair value through profit or loss include interest or dividend income;
A8.12.a.7		Disclose, in the significant accounting policies or other notes, the judgements, apart from those involving estimations, that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements (see IAS 1 para 122).
A8.12.b.		- Hedge accounting
A8.12.b.1	IFRS7p21A	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.
A8.12.b.2	IFRS7p21B	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 the financial statements and at the same time. Without the information incorporated by cross-reference, the financial statements are incomplete.
A8.12.b.3	IFRS7p21C	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.

A8.12.b.4		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.
A8.12.b.5	IFRS7p22A	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.
A8.12.b.6	IFRS7p22B	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.
A8.12.b.7	IFRS7p22C	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 nformation about: (a) how the entity determined the risk component that is designated as the hedged item (including a description of the nature of the relationship between the risk component and the item as a whole); 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).
A8.12.b.8	IFRS7p23A	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.
A8.12.b.9	IFRS7p23B	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.
A8.12.b.10	IFRS7p23C	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.
A8.12.b.11	IFRS7p23D	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.
A8.12.b.12	IFRS7p23E	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.
A8.12.b.13	IFRS7p23F	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.
A8.12.b.14	IFRS7p24A	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.
A8.12.b.15	IFRS7p24B	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 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 recognised 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.

A8.12.b.16	IFRS7p24C	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 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).
A8.12.b.17	IFRS7p24D	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.
A8.12.b.18	IFRS7p24E	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.
A8.12.b.19	IFRS7p24F	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.
A8.12.b.20	IFRS7p24G	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: (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).
A8.12.c.		- Fair value
A8.12.c.1	IFRS7p25 AppdxB1-B3	Except as set out in IFRS 7 para 29, for each class of financial assets and financial liabilities (see IFRS 7 para 6), disclose the fair value of that class of assets and liabilities in a way that permits it to be compared with its carrying amount.
A8.12.c.2	IFRS7p25 AppdxB1-B3	In disclosing fair values, group financial assets and financial liabilities into classes, but offset them only to the extent that their carrying amounts are offset in the statement of financial position.
A8.12.c.3	IFRS7p28(a)-(c)	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:
A8.12.c.4		(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).
A8.12.c.5		(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.
A8.12.c.6		(c) 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.
A8.12.c.7	IFRS7p29 (a), (c)	Disclosures of fair value are not required:
A8.12.c.8		(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);
A8.12.c.9		(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.
A8.12.c.10	IFRS7p30	In the cases described in IFRS 7 para 29 (c), disclose information to help users of the financial statements make their own judgements about the extent of possible differences between the carrying amount of those financial assets or financial liabilities and their fair value, including:
A8.12.c.11		(a) the fact that fair value information has not been disclosed for these instruments because their fair value cannot be measured reliably;
A8.12.c.12		(b) a description of the financial instruments, their carrying amount, and an explanation of why fair value cannot be measured reliably;
A8.12.c.13		(c) information about the market for the instruments;
A8.12.c.14		(d) information about whether and how the entity intends to dispose of the financial instruments; and
A8.12.c.15		(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.
A8.12.d.		Fair value disclosures required under IFRS 13

A8.12.d.1	IFRS13p91	Disclose information that helps users of the 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; and (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.
A8.12.d.2	IFRS13p92(a)-(d)	To meet the objective in IFRS 13p91, consider all the following: (a) the level of detail necessary to satisfy the disclosure requirements; (b) how much emphasis to place on each of the various requirements; (c) how much aggregation or disaggregation to undertake; and (d) whether users of financial statements need additional information to evaluate the quantitative information disclosed.
A8.12.d.3		If the disclosures provided in accordance with IFRS 13 and other IFRSs are insufficient to meet the objectives in IFRS 13p91, disclose additional information necessary to meet those objectives.
A8.12.d.4	IFRS13p 93(a)-(i)	To meet the objectives in IFRS 13 para 91, disclose, at a minimum, the following information for each class of asset and liability (see IFRS 13p94 for information on determining appropriate classes of assets and liabilities) measured at fair value (including measurements based on fair value within the scope of IFRS 13) in the statement of financial position after initial recognition:
A8.12.d.5		(a) for recurring and non-recurring fair value measurements, the fair value measurement at the end of the reporting period, and for non-recurring fair value measurements, the reasons for the measurement;
A8.12.d.6		(b) 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);
A8.12.d.7		(c) for assets and liabilities held at the end of the reporting period that are measured at fair value on a recurring basis, the amounts of any transfers between level 1 and 2 and the entity's policy for determining when transfers between levels are deemed to have occurred. Transfers into each level are disclosed and discussed separately from transfers out of each level;
A8.12.d.8		(d) 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 inputs used in the fair value measurement. If there has been a change in valuation technique, disclose that change and the reason(s) for making it. For fair value measurements categorised within Level 3 of the fair value hierarchy, provide quantitative information about the significant unobservable inputs used in the fair value measurement. *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. 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.*
A8.12.d.9		(e) for recurring fair value measurements categorised within Level 3 of the fair value hierarchy, a reconciliation from the opening to the closing balances, disclosing separately changes during the period attributable to the following:
A8.12.d.10		(i) total gains or losses for the period recognised in profit or loss, and the line item(s) in profit or loss in which those gains or losses are recognised;
A8.12.d.11		(ii) total gains or losses for the period recognised in other comprehensive income, and the line item(s) in other comprehensive income in which those gains or losses are recognised;
A8.12.d.12		(iii) purchases, sales, issues and settlements (each of those types of changes disclosed separately); and
A8.12.d.13		(iv) the amounts of any transfers into or out of Level 3 of the fair value hierarchy, the reasons for those transfers and the entity's policy for determining when transfers between levels are deemed to have occurred (see IFRS 13 para 95). Transfers into Level 3 is disclosed and discussed separately from transfers out of Level 3;
A8.12.d.14		(f) for recurring fair value measurements categorised within Level 3 of the fair value hierarchy, the amount of the total gains or losses for the period in (e)(i) 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 the line item(s) in profit or loss in which those unrealised gains or losses are recognised;
A8.12.d.15		(g) 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;
A8.12.d.16		(h) for recurring fair value measurements categorised within Level 3 of the fair value hierarchy: (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. If there are interrelationships between those inputs and other unobservable inputs used in the fair value measurement, 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. To comply with that disclosure requirement, the narrative description of the sensitivity to changes in unobservable inputs includes, at a minimum, the unobservable inputs disclosed when complying with (d); (ii) 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, state that fact and disclose the effect of those changes. Disclose how the effect of a change to reflect a reasonably possible alternative assumption was calculated. For that purpose, significance is judged with respect to profit or loss, and total assets or total liabilities, or, when changes in fair value are recognised in other comprehensive income, total equity.
A8.12.d.17		(i) for recurring and non-recurring fair value measurements, if the highest and best use of a non-financial asset differs from its current use, disclose that fact and why the non- financial asset is being used in a manner that differs from its highest and best use.
A8.12.d.18	IFRS13p 94(a),(b)	Determine appropriate classes of assets and liabilities on the basis of the following: (a) the nature, characteristics and risks of the asset or liability; and (b) the level of the fair value hierarchy within which the fair value measurement is categorised.
A8.12.d.19		The number of classes may need to be greater for fair value measurements categorised within Level 3 of the fair value hierarchy because those measurements have a greater degree of uncertainty and subjectivity.
A8.12.d.20		Determining appropriate classes of assets and liabilities for which disclosures about fair value measurements should be provided requires judgement. A class of assets and liabilities will often require greater disaggregation than the line items presented in the statement of financial position. However, an entity provides information sufficient to permit reconciliation to the line items presented in the statement of financial position. If another IFRS specifies the class for an asset or a liability, an entity may use that class in providing the disclosures required in IFRS 13 if that class meets the requirements in IFRS 13 para 94.

A8.12.d.21	IFRS13p95(a)-(c)	Disclose and consistently follow the entity's policy for determining when transfers between levels of the fair value hierarchy are deemed to have occurred in accordance with IFRS 13 para 93(c) and (e)(iv). The policy about the timing of recognising transfers is the same for transfers into the levels as for transfers out of the levels. Examples of policies for determining the timing of transfers include the following: (a) the date of the event or change in circumstances that caused the transfer; (b) the beginning of the reporting period; and (c) the end of the reporting period.
A8.12.d.22	IFRS13p96	If an entity makes an accounting policy decision to use the exception in IFRS 13p48, disclose that fact.
A8.12.d.23	IFRS13p97	For each class of asset and liability not measured at fair value in the statement of financial position but for which fair value is disclosed, disclose the information required by IFRS 13 para 93(b), (d) and (i). However, an entity is not required to provide the quantitative disclosures about significant unobservable inputs used in fair value measurements categorised within Level 3 of the fair value hierarchy required by IFRS 13 para 93(d). For such assets and liabilities, an entity does not need to provide the other disclosures required by IFRS 13.
A8.12.d.24	IFRS13p98	For a liability measured at fair value and issued with an inseparable third-party credit enhancement, the issuer shall disclose the existence of that credit enhancement and whether it is reflected in the fair value measurement of the liability.
A8.12.d.25	IFRS13p99	Present the quantitative disclosures required by IFRS 13 in a tabular format unless another format is more appropriate.
A8.13.		Nature and extent of risks arising from financial instruments
A8.13.1	IFRS7p31	Disclose information that enables users of the financial statements to evaluate the nature and extent of risks arising from financial instruments to which the entity is exposed at the reporting date.
A8.13.2	IFRS7 AppdxB6	The disclosures required by IFRS 7 paras 31-42 should either be given in the financial statements or incorporated by cross-reference from the financial statements to some other statement, such as a management commentary or risk report, that is available to users of the financial statements on the same terms as the financial statements and at the same time. Without the information incorporated by cross-reference, the financial statements are incomplete.
A8.13.3	IFRS7p32	The disclosures required by IFRS 7 para 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.
A8.13.4	IFRS7p32A	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.
A8.14.		Qualitative disclosures
A8.14.1	IFRS7p33	For each type of risk arising from financial instruments, disclose:
A8.14.2		(a) the exposures to risk and how they arise;
A8.14.3		(b) objectives, policies and processes for managing the risk and the methods used to measure the risk; and
A8.14.4		(c) any changes in (a) or (b) from the previous period.
A8.15.		Quantitative disclosures
A8.15.1	IFRS7p34(a), (b), (c)	For each type of risk arising from financial instruments, disclose:
A8.15.2		(a) summary quantitative data about exposure to that risk at the reporting date. This disclosure should be based on the information provided internally to key management personnel of the entity (as defined in IAS 24), for example the entity's board of directors or chief executive officer;
A8.15.3		(b) the disclosures required by IFRS 7 paras 35A-42, to the extent not provided in accordance with (a); and
A8.15.4		(c) concentrations of risk if not apparent from the disclosures made in accordance with (a) and (b).
A8.15.5	IFRS7 AppdxB7	Paragraph 34(a) requires disclosures of summary quantitative data about an entity's exposure to risks based on the information provided internally to key management personnel of the entity. When an entity uses several methods to manage a risk exposure, the entity shall disclose information using the method or methods that provide the most relevant and reliable information. IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors discusses relevance and reliability.
A8.15.6	IFRS7 AppdxB8	IFRS 7 para 34(c) requires disclosures about concentrations of risk. Concentrations of risk arise from financial instruments that have similar characteristics and are affected similarly by changes in economic or other conditions. The identification of concentrations of risk requires judgement, taking into account the circumstances of the entity. Include in the disclosure of concentrations of risk:
A8.15.7		(a) a description of how management determines concentrations;
A8.15.8		(b) a description of the shared characteristic that identifies each concentration (for example, counterparty, geographical area, currency or market); and
A8.15.9		(c) the amount of the risk exposure associated with all financial instruments sharing that characteristic.
A8.15.10	IFRS7p35	If the quantitative data disclosed as at the reporting date is unrepresentative of the entity's exposure to risk during the period, provide further information that is representative.
A8.15a.		- Credit risk
A8.15a.1	IFRS7p35A	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 recognised 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.
A8.15a.2	IFRS7p35B	The credit risk disclosures made in accordance with paragraphs 35F–35N shall enable users of financial statements to understand the effect of credit risk on the amount, timing and uncertainty of future cash flows. To achieve this objective, credit risk disclosures shall provide: (a) information about an entity's credit risk management practices and how they relate to the recognition and measurement of expected credit losses, including the methods, assumptions and information used to measure expected credit losses; (b) quantitative and qualitative information that allows users of financial statements to evaluate the amounts in the financial statements arising from expected credit losses, including changes in the amount of expected credit losses and the reasons for those changes; 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.
A8.15a.3	IFRS7p35C	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.

A8.15a.4	IFRS7p35D	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.
A8.15a.5	IFRS7p35E	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.
A8.15a.6	IFRS7p35F	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; (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.
A8.15a.7	IFRS7p35G	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.
A8.15a.8	IFRS7 AppdxB8A-B8C	When considering the disclosure requirements of IFRS7 paras35F-35G also take into consideration the requirements in IFRS7 AppdxB8A-B8C.
A8.15a.9	IFRS7p35H	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: (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.
A8.15a.10	IFRS7 AppdxB8D-B8E	When considering the disclosure requirements of IFRS7 paras35H also take into consideration the requirements in IFRS7 AppdxB8D-B8E.
A8.15a.11	IFRS7p35I	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 derecognised (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.
A8.15a.12	IFRS7p35J	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 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.

A8.15a.13	IFRS7p35K	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.
A8.15a.14	IFRS7 AppdxB8F-B8G	When considering the disclosure requirements of IFRS7 paras35K also take into consideration the requirements in IFRS7 AppdxB8F-B8G.
A8.15a.15	IFRS7p35L	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.
A8.15a.16	IFRS7p35M	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; (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.
A8.15a.17	IFRS7p35N	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).
A8.15a.18	IFRS7AppdxB8H-B8J	When considering the disclosure requirements of IFRS7 paras35M-35N also take into consideration the requirements in IFRS7 AppdxB8H-B8J.
A8.15a.19	IFRS7p36(a), (b)	For all financial instruments within the scope of IFRS 7, but to which the impairment requirements in IFRS 9 are not applied, an entity shall disclose by class of financial instrument:
A8.15a.20		(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); this disclosure is not required for financial instruments whose carrying amount best represents the maximum exposure to credit risk;
A8.15a.21		(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.
A8.15a.22	IFRS7 AppdxB9 - B10	When considering the disclosure requirements of IFRS7 para36(a) also take into consideration the requirements in IFRS7 AppdxB9-B10.
A8.15a.23	IFRS7p38(a), (b)	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, disclose for such assts held at the reporting date:
A8.15a.24		(a) the nature and carrying amount of the assets; and
A8.15a.25		(b) when the assets are not readily convertible into cash, its policies for disposing of such assets or for using them in its operations.
A8.15b.		- Liquidity risk
A8.15b.1	IFRS7p39(a)-(b)	Disclose:
A8.15b.2		(a) a maturity analysis for non-derivative financial liabilities (including issued financial guarantee contracts) that shows the remaining contractual maturities;
A8.15b.3		(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
A8.15b.4		(c) a description of how it manages the liquidity risk inherent in (a) and (b).
A8.15b.5	IFRS7 AppdxB11	In preparing the contractual maturity analysis for financial liabilities required by IFRS 7 para 39(a) and (b), use judgement to determine an appropriate number of time bands. For example, an entity might determine that the following time bands are appropriate:
A8.15b.6		(a) no later than one month;
A8.15b.7		(b) later than one month and no later than three months;
A8.15b.8		(c) later than three months and no later than one year; and
A8.15b.9		(d) later than one year and no later than five years.
A8.15b.10	IFRS7 AppdxB10A/B11A-B11F	When considering the disclosure requirements of IFRS7 paras39(a)-(b) also take into consideration the requirements in IFRS7 AppdxB10A/B11A-11F.
A8.15c.		- Market risk
A8.15c.1	IFRS7p40	Unless an entity complies with IFRS 7 para 41, disclose:
A8.15c.2	AppdxB17-B19 and B21-B28	(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;
A8.15c.3		(b) the methods and assumptions used in preparing the sensitivity analysis; and
A8.15c.4		(c) changes from the previous period in the methods and assumptions used, and the reasons for such changes.
A8.15c.5	IFRS7p41 AppdxB20	If the entity prepares a sensitivity analysis, such as value at risk, that reflects interdependencies between risk variables (for example, interest rates and exchange rates) and uses it to manage financial risks, it may use that sensitivity analysis in place of the analysis specified in IFRS 7 para 40. Also disclose:
A8.15c.6		(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*

A8.15c.7		(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.
A8.15d.		- Other market risk disclosures
A8.15d.1	IFRS7p42	When the sensitivity analyses disclosed in accordance with IFRS 7 para 40 or IFRS 7 para 41 are unrepresentative of a risk inherent in a financial instrument (for example, because the year-end exposure does not reflect the exposure during the year), disclose that fact and the reason the sensitivity analyses are unrepresentative.
A8.15d.2	IFRIC2p13	When a change in the redemption prohibition leads to a transfer between financial liabilities and equity, disclose separately the amount, timing and reason for that transfer.
A8.16.		Capital disclosures
A8.16.1	1p134	Disclose information that enables users of its financial statements to evaluate its objectives, policies and processes for managing capital.
A8.16.2	1p135	To comply with para 134, disclose the following:
A8.16.3		(a) qualitative information about its objectives, policies and processes for managing capital, including (but not limited to): (i) a description of what it manages as capital; (ii) 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 (iii) how it is meeting its objectives for managing capital;
A8.16.4		(b) summary quantitative data about what it manages as capital. 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);
A8.16.5		(c) any changes in (a) and (b) from the previous period;
A8.16.6		(d) whether during the period it complied with any externally imposed capital requirements to which it is subject; and
A8.16.7		(e) when the entity has not complied with such externally imposed capital requirements, the consequences of such non-compliance.
A8.16.8		Base these disclosures on the information provided internally to the entity's key management personnel.
A8.16.9	1p136	An entity may manage capital in a number of ways and be subject to a number of different capital requirements. For example, a conglomerate may include entities that undertake insurance activities and banking activities, and those entities may also operate in several jurisdictions. When an aggregate disclosure of capital requirements and how capital is managed would not provide useful information or distorts a financial statement user's understanding of an entity's capital resources, the entity should disclose separate information for each capital requirement to which the entity is subject.
A8.16.10	1p80A(a)	If an entity has reclassified a puttable financial instrument classified as an equity instrument between financial liabilities and equity, disclose:
A8.16.11		(a) the amount reclassified into and out of each category (financial liabilities and equity); and
A8.16.12		(b) the timing and reason for that reclassification.
A8.16.13	1p136A	Disclose for puttable financial instruments classified as equity instruments (to the extent not disclosed elsewhere):
A8.16.14	1p136A(a)	(a) summary quantitative data about the amount classified as equity;
A8.16.15	1p136A(b)	(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;
A8.16.16	1p136A(c)	(c) the expected cash outflow on redemption or repurchase of that class of financial instruments; and
A8.16.17	1p136A(d)	(d) information about how the expected cash outflow on redemption or repurchase was determined.
A8.16.18	1p80A(b)	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:
A8.16.19		(a) the amount reclassified into and out of each category (financial liabilities and equity); and
A8.16.20		(b) the timing and reason for that reclassification.
A8.17.		Financial guarantees
A8.17.1	pp. A, IFRS 9p2.1(e), IFR	A financial guarantee contract is defined as: "... a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument". [IFRS 9 App A]. An exception to the IFRS 9 rules is where an issuer has previously asserted explicitly that it regards a financial guarantee contract as an insurance contract and has used accounting applicable to insurance contracts. In that case, the issuer can elect to apply either IFRS 9 or IFRS 4 to such financial guarantee contracts. [IFRS 4 para 4 (d)]. The issuer can make that election on a contract-by-contract basis, but the election for each contract is irrevocable. [IFRS 9 para 2.1(e)]. The disclosure requirements of IFRS 7 apply to guarantees within the scope of IFRS 9.

A9.		Distributions of non-cash assets to owners – IFRIC 17
A9.1	IFRIC17p16	For distributions disclose:
A9.2	IFRIC17p16(a)	(a) the carrying amount of the dividend payable at the beginning and end of the period; and
A9.3	IFRIC17p16(b)	(b) the increase or decrease in the carrying amount recognised in the period as a result of the change in the fair value of the assets to be distributed.
A9.4	IFRIC17p17	If the entity declares a dividend to distribute a non-cash asset after the end of a reporting period but before the financial statements are authorised for issue, disclose:
A9.5		(a) the nature of the asset to be distributed;
A9.6		(b) the carrying amount of the asset to be distributed as of the end of the reporting period; and
A9.7		(c) 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 and the method used to determine fair value and, when a valuation technique is used, the assumptions applied.

A10.		Non-current assets held for sale and discontinued operations
A10.1		The following disclosures are required when an entity has non-current assets held for sale and/or discontinued operations as defined by IFRS 5.
A10.2	IFRS5p5A	The classification, presentation and measurement requirements in IFRS 5 applicable to a non-current asset (or disposal group) that is classified as held for sale apply also to a non-current asset that is held for distribution to owners acting in their capacity as owners (held for distribution to owners).
A10.3	IFRS5p5B	IFRS 5 specifies the disclosures required in respect of non-current assets (or disposal groups) classified as held for sale or discontinued operations. Disclosures in other IFRSs do not apply to such assets (or disposal groups) unless those IFRSs require:

A10.4		(a) specific disclosures in respect of non-current assets (or disposal groups) classified as held for sale or discontinued operations; or
A10.5		(b) disclosures about measurement of assets and liabilities within a disposal group that are not within the scope of the measurement requirements of IFRS 5 and such disclosures are not already provided in the other notes to the financial statements.
A10.6	IFRS5p30	Disclose information that enables users of the financial statements to evaluate the financial effects of discontinued operations and disposals of non-current assets (or disposal groups).
A10.7	IFRS5p38, 1p55	Present separately from other assets in the statement of financial position a non-current asset classified as held for sale and the assets of a disposal group classified as held for sale (within current assets).
A10.8	IFRS5p38, 1p55	Do not offset the assets and liabilities of a disposal group and do not present as a single amount. Present the liabilities of a disposal group classified as held for sale separately (classified as current liabilities) from other liabilities in the statement of financial position.
A10.9	IFRS5p38	Disclose separately the major classes of assets and liabilities classified as held for sale either in the statement of financial position or in the notes to the financial statements.
A10.10	IFRS5p39	Disclosure of the major classes of assets and liabilities is not required if the disposal group is a newly acquired subsidiary that meets the criteria to be classified as held for sale on acquisition.
A10.11	IFRS5p38	Disclose separately any cumulative income or expense recognised directly in equity relating to a non-current asset (or disposal group) classified as held for sale.
A10.12	IFRS5p40	Amounts presented for non-current assets or for the assets and liabilities of disposal groups classified as held for sale in the balance sheets for prior periods should not be reclassified or re-presented to reflect the classification in the statement of financial position for the latest period presented.
A10.13	IFRS5p41	An entity shall disclose the following information in the notes in the period in which a non-current asset (or disposal group) has been either classified as held for sale or sold:
A10.14		(a) a description of the non-current asset (or disposal group);
A10.15		(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;
A10.16		(c) the gain or loss recognised as result of remeasurement to fair value less costs to sell, and if not separately presented on the face of the income statement, the caption in the income statement that includes that gain or loss; and
A10.17		(d) the segment in which the non-current asset (or disposal group) is presented in accordance with IFRS 8 if applicable.
A10.18	IFRS5p12	Disclose the information specified in para 41(a), (b) and (d) of IFRS 5 in the notes if the criteria for classification of non-current assets (or disposal groups) as held for sale (refer to IFRS 5 paras 7 and 8) are met after the balance sheet date but before the authorisation of the financial statements for issue.
A10.19	IFRS5p42	If a non-current asset (or disposal group) ceases to be held for sale, disclose a description of the facts and circumstances leading to the decision to change the plan to sell the non-current asset (or disposal group), together with the effect of the decision on the results of operations for the period and any prior periods presented.
A10.20	IFRS5p33	For discontinued operations, disclose the following for all periods presented:
A10.21	IFRS5p33(a)	(a) a single amount on the face of the income statement 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; and
A10.22		(b) an analysis of the single amount in (a) into: (i) the revenue, expenses and pre-tax profit or loss of discontinued operations; (ii) the gain or loss recognised on the measurement to fair value less costs to sell or on the disposal of the assets or disposal group(s) constituting the discontinued operation; and (iii) the tax expense relating to: - the gain or loss on discontinuance; and - 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.
A10.23		The analysis may be given in the notes or on the face of the income statement. If it is given on the face of the income statement, it should be presented in a section relating to discontinued operations separate from continuing operations.
A10.24		The analysis is not required if the disposal group is a newly acquired subsidiary that meets the criteria to be classified as held for sale on acquisition.
A10.25	IFRS5p34	An entity shall re-present the disclosures in paragraph 33 for prior periods presented in the financial statements so that the disclosures relate to all operations that have been discontinued by the end of the reporting period for the latest period presented.
A10.26	IFRS5p35	Present separately in discontinued operations any 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. The nature and amount of such adjustments should be disclosed.
A10.27	IFRS5p35	Examples of circumstances in which these adjustments may arise include:
A10.28		(a) The resolution of uncertainties that arise from the terms of the disposal transaction, such as the resolution of purchase price adjustments and indemnification issues with the purchaser;
A10.29		(b) The resolution of uncertainties that arise from and are directly related to the operations of the component before its disposal, such as environmental and product warranty obligations retained by the seller; and
A10.30		(c) The settlement of employee benefit plan obligations, if the settlement is directly related to the disposal transaction.
A10.31	IFRS5p36	If a component of an entity ceases to be classified as held for sale, reclassify the results of operations of the component previously presented in discontinued operations and include it in income from continuing operations for all periods presented. Disclose the amounts for prior periods as having been re-presented.
A10.32	IFRS5p36A	Presenting discontinued operations
A10.33		An entity that is committed to a sale plan involving the loss of control of a subsidiary discloses the information required by IFRS 5 para 33 to para 36 when the subsidiary is a disposal group that meets the definition of a discontinued operation in accordance with IFRS 5 para 32.
A10.34	12p81(h)	in respect of 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;

B		**Disclosures required of all entities but only in certain situations**
B1.		Correction of prior-period errors
B1.1	8p49	Disclose:
B1.2		(a) the nature of the prior-period error;

B1.3		(b) for each prior period presented, to the extent practicable, the amount of the correction: (i) for each financial statement line item affected; and (ii) if IAS 33 applies to the entity, the impact on basic and diluted earnings per share;
B1.4		(c) the amount of the correction at the beginning of the earliest prior period presented; and
B1.5		(d) if retrospective restatement is impracticable for a particular prior period, the circumstances that led to the existence of that condition and a description of how and from when the error has been corrected.
B1.6	8p49	These disclosures need not be repeated in the financial statements of subsequent periods.
B2.		Reporting in the currency of a hyperinflationary economy
B2.1	1p119	Disclose accounting policies.
B2.2	29p39(a)	Disclose 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 end of the reporting period.
B2.3	29p39(b)	Disclose whether the financial statements are based on a historical cost approach or a current cost approach.
B2.4	29p39(c)	Provide the following information:
B2.5		(a) the identity of the price index;
B2.6		(b) the level of the price index at the end of the reporting period; and
B2.7		(c) the movement in the index during the current and previous reporting period.
B2.8	29p9	Disclose the gain or loss on the net monetary position included in net income. *This is usually disclosed as a separate line above profit/loss before taxation in the income statement.*
B2.9	21p42	The results and financial position of an entity whose functional currency is the currency of a hyperinflationary economy should be translated into a different presentation currency using the following procedures:
B2.10		(a) all amounts (assets, liabilities, equity items, and income and expenses, including comparatives) should be translated at the closing rate at the date of the most recent statement of financial position, except:
B2.11		(b) when amounts are translated into the currency of a non-hyperinflationary economy, comparative amounts should be those that were presented as current year amounts in the relevant prior year financial statements (not adjusted for subsequent changes in the price level or subsequent changes in exchange rates).
B2.12	21p43	When an entity's functional currency is the currency of a hyperinflationary economy,restate the financial statements in accordance with IAS 29 before applying the translation method set out in IAS 21 para 42, except for comparative amounts that are translated into a currency of a non-hyperinflationary economy (refer to IAS 21 para 42(b)). When the economy ceases to be hyperinflationary and the entity no longer restates its financial statements in accordance with IAS 29,use as the historical costs to translate into the presentation currency the amounts restated to the price level at the date the entity ceased restating its financial statements.
B3.		Uncertainties about going concern
B3.1	1p25	Disclose material uncertainties relating to events or conditions that may cast significant doubt upon the entity's ability to continue as a going concern.
B3.2	1p25	Where the going concern basis has not been used, disclose that fact together with the reasons and the basis actually used to prepare the financial statements.
B4.		Departure from IFRS
B4.1	1p19, p20	In the extremely rare situations where departure from IFRS is necessary to achieve a fair presentation, an entity shall depart from IFRS if the relevant regulatory framework requires it or does not prohibit such a departure. In these circumstances, disclose:
B4.2		(a) that management has concluded that the financial statements fairly present the entity's financial position, financial performance and cash flows;
B4.3		(b) that it has complied in all material respects with applicable standards and interpretations, except that it has departed from a particular requirement to achieve a fair presentation;
B4.4		(c) the standard or interpretation from which the entity has departed, the nature of the departure, including the treatment that the standard or interpretation would require, the reason why that treatment would be misleading in the circumstances and the treatment adopted; and
B4.5		(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.
B4.6	1p21	Where an entity has departed from a requirement of an IFRS in a prior period and the amounts recognised in the current period are affected by that departure, make disclosures (c) and (d) above.
B4.7	1p23(a), (b)	Where management concludes that compliance with a requirement in IFRS would be so misleading as to conflict with the objective of financial statements set out in the Framework, but departure from the requirement is prohibited by the relevant regulatory framework, reduce the perceived misleading aspects of compliance as far as possible by disclosing:
B4.8		(a) the title of the IFRS in question, the nature of the requirement and the reason why management considers compliance with that requirement to be so misleading as to conflict with the objective of financial statements set out in the Framework; and
B4.9		(b) for each period presented, the adjustments to each item in the financial statements that management has concluded would be necessary to give a fair presentation.
B5.		Change of year-end
B5.1	1p36(a)-(b)	When an entity changes its year-end, and its financial statements are presented for a period longer or shorter than one year, disclose:
B5.2		(a) the reason for a period other than one year being used; and
B5.3		(b) the fact that amounts presented in the financial statements are not entirely comparable.
B6.		Intermediate parent company – consolidated financial statements not presented
B6.1	IFRS10p4(a)	Under IFRS 10 paragraph 4(a), a parent need not present consolidated financial statements if it meets all the following conditions: i.) it is a wholly-owned subsidiary or is a partially-owned subsidiary of another entity and all its other owners, including those not otherwise entitled to vote, have been informed about, and do not object to, the parent not presenting consolidated financial statements; ii.) its debt or equity instruments are not traded in a public market (a domestic or foreign stock exchange or an over-the-counter market, including local and regional markets); iii.) it did not file, nor is it in the process of filing, its financial statements with a securities commission or other regulatory organisation for the purpose of issuing any class of instruments in a public market; and iv.) its ultimate or any intermediate parent produces consolidated financial statements that are available for public use and comply with IFRSs.
B6.2	27p16	When separate financial statements are prepared for a parent that, in accordance with IFRS 10 para 4(a), elects not to prepare consolidated financial statements, disclose in those separate financial statements:
B6.3		(a) the fact that the financial statements are separate financial statements; that the exemption from consolidation has been used; 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; and the address where those consolidated financial statements are obtainable.

B6.4		(b) a list of significant investments in subsidiaries, joint ventures and associates, including: i. the name of those investees. ii.the principal place of business (and country of incorporation, if different) of those investees. iii.its proportion of the ownership interest (and its proportion of the voting rights, if different) held in those investees.
B6.5		(c) a description of the method used to account for the investments listed under (b).
B7.		Share-based payments
B7.1	IFRS2p44	Provide information that enables users of the financial statements to understand the nature and extent of share-based payment arrangements that existed during the period. The entity should disclose at least the following:
B7.2	IFRS2p45(a)	(a) a description of each type of share-based payment arrangement that existed at any time during the period, including the general terms and conditions of each arrangement, such as: (i) vesting requirements; (ii) the maximum term of options granted; and (iii) the method of settlement (for example, whether in cash or equity).
B7.3		An entity with substantially similar types of share-based payment arrangements may aggregate this information, unless separate disclosure of each arrangement is necessary to enable users of the financial statements to understand the nature and extent of share-based payment arrangements that existed during the period.
B7.4	IFRS2p45(b)	(b) the number and weighted average exercise prices of share options for each of the following groups of options: (i) outstanding at the beginning of the period; (ii) granted during the period; (iii) forfeited during the period; (iv) exercised during the period; (v) expired during the period; (vi) outstanding at the end of the period; and (vii) exercisable at the end of the period.
B7.5	IFRS2p45(c)	(c) the weighted average share price at the date of exercise for share options exercised during the period. *The entity may instead disclose the weighted average share price during the period if options were exercised on a regular basis throughout the period.*
B7.6	IFRS2p45(d)	(d) for share options outstanding at the end of the period, (i) the range of exercise prices; and (ii) weighted average remaining contractual life.
B7.7		If the range of exercise prices is wide, the outstanding options should be divided into ranges that are meaningful for assessing the number and timing of additional shares that may be issued and the cash that may be received upon exercise of those options.
B7.8	IFRS2p46	Provide information that enables users of the financial statements to understand how the fair value of the goods or services received, or the fair value of the equity instruments granted, during the period was determined.
B7.9	IFRS2p47	If the entity has measured the fair value of goods or services received as consideration for equity instruments of the entity indirectly, by reference to the fair value of the equity instruments granted, disclose at least the following:
B7.10	IFRS2p47(a)	(a) for share options granted during the period, the weighted average fair value of those options at the measurement date and information on how that fair value was measured, including: (i) the option pricing model used and the inputs to that model, including: – the weighted average share price, – exercise price, – expected volatility, – option life, – expected dividends, – the risk-free interest rate, and – any other inputs to the model, including the method used and the assumptions made to incorporate the effects of expected early exercise; (ii) how expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility; and (iii) whether and how any other features of the option grant were incorporated into the measurement of fair value, such as a market condition; and
B7.11	IFRS2p47(b)	(b) for other equity instruments granted during the period (other than share options), the number and weighted average fair value of those equity instruments at the measurement date, and information on how that fair value was measured, including: (i) if fair value was not measured on the basis of an observable market price, how it was determined; (ii) whether and how expected dividends were incorporated into the measurement of fair value; and (iii) whether and how any other features of the equity instruments granted were incorporated into the measurement of fair value.
B7.12	IFRS2p47(c)	(c) for share-based payment arrangements that were modified during the period: (i) an explanation of those modifications; (ii) the incremental fair value granted (as a result of those modifications); and (iii) information on how the incremental fair value granted was measured, consistently with the requirements set out in (a) and (b) above, where applicable.
B7.13	IFRS2p48	If the entity has measured directly the fair value of goods or services received during the period, disclose how that fair value was determined; for example, whether fair value was measured at a market price for those goods or services.
B7.14	IFRS2p49	If the entity has rebutted the presumption that fair value of goods and services other than employee services can be estimated reliably, disclose that fact and give an explanation of why the presumption was rebutted.
B7.15	IFRS2p50	Provide information that enables users of the financial statements to understand the effect of share-based payment transactions on the entity's profit or loss for the period and on its financial position. Disclose at least the following:
B7.16	IFRS2p51	(a) the total expense recognised for the period arising from share-¬based payment transactions in which the goods or services received did not qualify for recognition as assets and were recognised immediately as an expense, including separate disclosure of that portion of the total expense that arises from transactions accounted for as equity-settled share-based payment transactions; and
B7.17		(b) for liabilities arising from share-based payment transactions: (i) the total carrying amount at the end of the period; and (ii) the total intrinsic value at the end of the period of liabilities for which the counterparty's right to cash or other assets had vested by the end of the period (for example, vested share appreciation rights).

B7.18	IFRS2p52	Disclose additional information that is necessary to enable users of the financial statements to understand the nature and extent of share-based payment arrangements that existed during the period, how fair value of the goods or services received or fair value of equity instruments granted during the period was determined and the effect of the share-based payment arrangements on profit or loss for the period and on financial position.
B8.		First-time adoption of IFRS
B8.1	IFRS1p20	IFRS 1 does not provide exemptions from presentations and disclosure requirements in other IFRSs.
B8.2	IFRS1p21	To comply with IFRS 1, include in the first IFRS financial statements 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 for all statements presented
B8.3	IFRS1p22(a), (b)	If any financial statements contain historical summaries or comparative information under previous GAAP, then:
B8.4		(a) label the previous GAAP information prominently as not being prepared under IFRSs; and
B8.5		(b) disclose the nature of the main adjustments that would make it comply with IFRSs. An entity need not quantify those adjustments.
B8.6	IFRS1p23	Explain how the transition from previous GAAP to IFRSs affected the reported financial position, financial performance and cash flows.
B8.7	IFRS1p23A	If the entity 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), disclose : (a) the reason it stopped applying IFRSs; and (b) and the reason it is resuming the application of IFRSs."
B8.8	IFRS1p23B	When an entity reapplying IFRS does not elect to apply IFRS 1, explain the reasons for electing to apply IFRSs as if it had never stopped.
B8.9	IFRS1p4B	When an entity reapplying IFRS does not elect to apply IFRS 1, the entity shall nevertheless apply the disclosure requirements in paragraphs 23A–23B of IFRS 1, in addition to the disclosure requirements in IAS 8.
B8.10	IFRS1p24(a), (b), p25, p26	To comply with IFRS1p23, include in the first IFRS financial statements the following reconciliations. Reconciliations are to provide sufficient detail to enable users to understand the material adjustments to the statement of financial position and statement of comprehensive income, and should distinguish the corrections of errors made under previous GAAP from changes in accounting policies:
B8.11		(a) reconciliations of the equity reported under previous GAAP to the equity under IFRSs for both of the following dates:
B8.12		(i) the date of transition to IFRSs; and
B8.13		(ii) the end of the latest period presented in the entity's most recent annual financial statements under previous GAAP; and
B8.14		(b) reconciliation to total comprehensive income under IFRSs for the latest period in the entity's most recent annual financial statements. The starting point for that reconciliation is total comprehensive income under previous GAAP for the same period, or if the entity did not report such a total, profit or loss under previous GAAP.
B8.15	IFRS1p24(c)	If the entity recognised or reversed any impairment losses for the first time in preparing its opening IFRS statement of financial position, then present the disclosures that IAS 36 would have required if the entity had recognised those impairment losses or reversals in the period beginning with the date of transition to IFRSs.
B8.16	IFRS1p25	If an entity presented a statement of cash flows under its previous GAAP, then also explain the material adjustments to the statement of cash flows.
B8.17	IFRS1p27A	If during the period covered by its first IFRS financial statements an entity changes its accounting policies or its use of the exemptions contained in IFRS 1, then explain the changes between its first IFRS interim financial report and its first IFRS financial statements, in accordance with IFRS1p23, and update the reconciliations required by IFRS1p24(a) and (b).
B8.18	IFRS1p28	If an entity did not present financial statements for previous periods, then disclose that fact in its first IFRS financial statements.
B8.19	IFRS1p29, IFRS1p29A,	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 in accordance with IFRS1.D19-19C, disclose:
B8.20		(a) the fair value of the financial assets or financial liabilities designated into each category at the date of designation ; and
B8.21		(b) their classification and carrying amount in the previous financial statements.
B8.22	IFRS1p30(a), (b)	If an entity uses fair value in its opening IFRS statement of financial position as deemed cost for an item of PP&E. an investment property or an intangible asset then disclose in its first IFRS financial statements, for each line item in the opening IFRS statement of financial position:
B8.23		(a) the aggregate of those fair values; and
B8.24		(b) the aggregate adjustment to the carrying amounts reported under previous GAAP.
B8.25	IFRS1p31(a)-(c)	If an entity uses 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 D15), then disclose in its first IFRS separate financial statements:
B8.26		(a) the aggregate deemed cost of those investments for which deemed cost is their previous GAAP carrying amount;
B8.27		(b) the aggregate deemed cost of those investments for which deemed cost is fair value; and
B8.28		(c) the aggregate adjustment to the carrying amounts reported under previous GAAP.
B8.29	IFRS1p31A	If an entity uses fair values in its opening IFRS statement of financial position as deemed cost for oil and gas assets, then disclose in its first financial statements that fact and the basis on which carrying amounts determined under previous GAAP were allocated.
B8.30	IFRS1p31B	If an entity uses the exemption in IFRS1.D8B for operations subject to rate regulation, then disclose that fact and the basis on which carrying amounts were determined under previous GAAP.
B8.31	IFRS1p31C	If an entity elects to measure assets and liabilities at fair value and to use that fair value as the deemed cost in its opening IFRS statement of financial position because of severe hyperinflation (see IFRS 1 para D26-D30), disclose in the first IFRS financial statements an explanation of how and why the entity had, and then ceased to have, a functional currency that has both of the following characteristics:
B8.32		(a) A reliable general price index is not available to all entities with transactions and balances in the currency; and
B8.33		(b) Exchangeability between the currency and relatively stable foreign currency does not exist.
B8.34	IFRS1.D2	For all grants of equity instruments that IFRS 2 has not been applied to, disclose the information required by IFRS2p44 and IFRS2p45

B8.35	IFRS1 B1	An entity shall apply the following exceptions to the retrospective application of other IFRSs: (a) derecognition of financial assets and financial liabilities (paragraphs B2 and B3); (b) hedge accounting (paragraphs B4–B6); (c) non-controlling interests (paragraph B7); (d) classification and measurement of financial assets (paragraphs B8–B8C); (e) impairment of financial assets (paragraphs B8D–B8G); (f) embedded derivatives (paragraph B9); and (g) government loans (paragraphs B10–B12).
B8.36	IFRS1.E1	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.
B8.37	IFRS1.E2.	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 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.
B9.		Fair value measurement
B9.1	IFRS13p91	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; and (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.
B9.2	IFRS13p92(a)-(d)	To meet the objective in IFRS 13p91, consider all the following: (a) the level of detail necessary to satisfy the disclosure requirements; (b) how much emphasis to place on each of the various requirements; (c) how much aggregation or disaggregation to undertake; and (d) whether users of financial statements need additional information to evaluate the quantitative information disclosed.
B9.3		If the disclosures provided in accordance with IFRS 13 and other IFRSs are insufficient to meet the objectives in IFRS13 para 91, disclose additional information necessary to meet those objectives.
B9.4	IFRS13p 93(a)-(i)	To meet the objectives in IFRS 13 para 91, disclose, at a minimum, the following information for each class of asset and liability (see IFRS 13p94 for information on determining appropriate classes of assets and liabilities) measured at fair value (including measurements based on fair value within the scope of IFRS 13) in the statement of financial position after initial recognition:
B9.5		(a) for recurring and non-recurring fair value measurements, the fair value measurement at the end of the reporting period, and for non-recurring fair value measurements, the reasons for the measurement;
B9.6		(b) 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);
B9.7		(c) for assets and liabilities held at the end of the reporting period that are measured at fair value on a recurring basis, the amounts of any transfers between Level 1 and Level 2 of the fair value hierarchy, the reasons for those transfers and the entity's policy for determining when transfers between levels are deemed to have occurred (see IFRS13 para 95). Transfers into each level shall be disclosed and discussed separately from transfers out of each level;
B9.8		(d) 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 inputs used in the fair value measurement. If there has been a change in valuation technique, disclose that change and the reason(s) for making it. For fair value measurements categorised within Level 3 of the fair value hierarchy, provide quantitative information about the significant unobservable inputs used in the fair value measurement. *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. 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.*
B9.9		(e) for recurring fair value measurements categorised within Level 3 of the fair value hierarchy, a reconciliation from the opening to the closing balances, disclosing separately changes during the period attributable to the following:
B9.10		(i) total gains or losses for the period recognised in profit or loss, and the line item(s) in profit or loss in which those gains or losses are recognised;
B9.11		(ii) total gains or losses for the period recognised in other comprehensive income, and the line item(s) in other comprehensive income in which those gains or losses are recognised;
B9.12		(iii) purchases, sales, issues and settlements (each of those types of changes disclosed separately); and
B9.13		(iv) the amounts of any transfers into or out of Level 3 of the fair value hierarchy, the reasons for those transfers and the entity's policy for determining when transfers between levels are deemed to have occurred (see IFRS 13 para 95). Transfers into Level 3 is disclosed and discussed separately from transfers out of Level 3;
B9.14		(f) for recurring fair value measurements categorised within Level 3 of the fair value hierarchy, the amount of the total gains or losses for the period in (e)(i) 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 the line item(s) in profit or loss in which those unrealised gains or losses are recognised;

B9.15		(g) 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;
B9.16		(h) for recurring fair value measurements categorised within Level 3 of the fair value hierarchy: (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. If there are interrelationships between those inputs and other unobservable inputs used in the fair value measurement, 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. To comply with that disclosure requirement, the narrative description of the sensitivity to changes in unobservable inputs includes, at a minimum, the unobservable inputs disclosed when complying with (d); (ii) 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, state that fact and disclose the effect of those changes. Disclose how the effect of a change to reflect a reasonably possible alternative assumption was calculated. For that purpose, significance is judged with respect to profit or loss, and total assets or total liabilities, or, when changes in fair value are recognised in other comprehensive income, total equity.
B9.17		(i) for recurring and non-recurring fair value measurements, if the highest and best use of a non-financial asset differs from its current use, disclose that fact and why the non- financial asset is being used in a manner that differs from its highest and best use.
B9.18	IFRS13p94(a), (b)	Determine appropriate classes of assets and liabilities on the basis of the following: (a) the nature, characteristics and risks of the asset or liability; and (b) the level of the fair value hierarchy within which the fair value measurement is categorised.
B9.19		The number of classes may need to be greater for fair value measurements categorised within Level 3 of the fair value hierarchy because those measurements have a greater degree of uncertainty and subjectivity.

B9.20		Determining appropriate classes of assets and liabilities for which disclosures about fair value measurements should be provided requires judgement. A class of assets and liabilities will often require greater disaggregation than the line items presented in the statement of financial position. However, an entity provides information sufficient to permit reconciliation to the line items presented in the statement of financial position. If another IFRS specifies the class for an asset or a liability, an entity may use that class in providing the disclosures required in IFRS 13 if that class meets the requirements in IFRS 13 para 94.
B9.21	IFRS13p95(a)-(c)	Disclose and consistently follow the entity's policy for determining when transfers between levels of the fair value hierarchy are deemed to have occurred in accordance with IFRS 13 para 93(c) and (e)(iv). The policy about the timing of recognising transfers is the same for transfers into the levels as for transfers out of the levels. Examples of policies for determining the timing of transfers include the following: (a) the date of the event or change in circumstances that caused the transfer; (b) the beginning of the reporting period; and (c) the end of the reporting period.
B9.22	IFRS 13 para 48	If an entity makes an accounting policy decision to use the exception in IFRS 13p48, disclose that fact.
B9.23	IFRS13p97	For each class of asset and liability not measured at fair value in the statement of financial position but for which fair value is disclosed, disclose the information required by IFRS 13 para 93(b),(d) and (i). However, an entity is not required to provide the quantitative disclosures about significant unobservable inputs used in fair value measurements categorised within Level 3 of the fair value hierarchy required by IFRS 13 para 93(d). For such assets and liabilities, an entity does not need to provide the other disclosures required by this IFRS.D1522
B9.24	IFRS13p98	For a liability measured at fair value and issued with an inseparable third-party credit enhancement, the issuer shall disclose the existence of that credit enhancement and whether it is reflected in the fair value measurement of the liability.
B9.25	IFRS13p99	Present the quantitative disclosures required by this IFRS in a tabular format unless another format is more appropriate.

C		**Industry-specific disclosures**
C1.		**Agriculture**
C1.1.		- General disclosures
C1.1.1	17p32, 57	The disclosure requirements of IAS 41 apply to owned biological assets and to the amounts of leased biological assets held under finance leases in the lessee's accounts.
C1.1.2	41p41, 42	Provide a description of each group of biological assets (narrative or quantified description).
C1.1.3	41p40	Disclose the aggregate gain or loss arising during the current period on initial recognition of biological assets and agricultural produce and from the change in fair value less costs of biological assets.
C1.1.4	41p46	Describe, if it has not been disclosed elsewhere in information published with the financial statements:
C1.1.5		(a) the nature of activities involving each group of biological assets; and
C1.1.6		(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; and (ii) the output of agricultural produce during the period.
C1.1.7	41p49	Disclose:
C1.1.8		(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;
C1.1.9		(b) the amount of commitments for the development or acquisition of biological assets; and
C1.1.10		(c) financial risk management strategies related to agricultural activity.
C1.1.11	41p50	Present a reconciliation of changes in the carrying amount of biological assets between the beginning and the end of the current period. Include in the reconciliation:
C1.1.12	DV41p51	(a) the gain or loss arising from changes in fair value less estimated point-of-sale costs. Entities are encouraged to disclose by group or otherwise the amount due to physical changes and due to price changes;
C1.1.13		(b) increases due to purchases;
C1.1.14		(c) decreases due to sales and biological assets classified as held for sale (or included in a disposal group that is classified as held for sale) in accordance with IFRS 5;
C1.1.15		(d) decreases due to harvest;
C1.1.16		(e) increases resulting from business combinations;
C1.1.17		(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 reporting entity's presentation currency; and
C1.1.18		(g) other changes.
C1.1.19	41p55	If, during the current period, an entity measures biological assets at their cost less any accumulated depreciation and any accumulated impairment losses (see paragraph 30), an entity shall disclose any gain or loss recognised on disposal of such biological assets and the reconciliation required by paragraph 50 shall disclose amounts related to such biological assets separately. In addition, the reconciliation shall include the following amounts included in profit or loss related to those biological assets: (a) impairment losses; (b) reversals of impairment losses; and (c) depreciation
C1.1.20	41p57	Disclose the following related to agricultural activity:
C1.1.21		(a) the nature and extent of government grants recognised in the financial statements;
C1.1.22		(b) unfulfilled conditions and other contingencies relating to government grants; and
C1.1.23		(c) significant decreases expected in the level of government grants.
C1.1.24	DV, 41p43	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. An entity discloses the basis for making any such distinctions.
C1.1.25	41p63	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.
C1.1.26		Additional disclosures are required for assets held at fair value under IFRS 13, refer to section B9.
C1.2.		- Additional disclosures where fair value of biological assets cannot be measured
C1.2.1	41p54	When fair value of biological assets cannot be measured and cost is used, disclose:
C1.2.2		(a) a description of the biological assets;
C1.2.3		(b) an explanation of why fair value cannot be measured reliably;
C1.2.4		(c) if possible, the range of estimates within which fair value is highly likely to lie;
C1.2.5		(d) the depreciation method used;
C1.2.6		(e) the useful lives or the depreciation rates used; and
C1.2.7		(f) the gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period.

C1.2.8	41p55	Disclose any gain or loss recognised on disposal of biological assets. Disclose details of the following amounts included in net profit or loss related to those biological assets:
C1.2.9		(a) impairment losses;
C1.2.10		(b) reversals of impairment losses; and
C1.2.11		(c) depreciation.
C1.2.12	41p56	If an entity changes from cost to fair value during the current period, disclose:
C1.2.13		(a) a description of the biological assets;
C1.2.14		(b) an explanation of why fair value has become reliably measurable; and
C1.2.15		(c) the effect of the change.
C2.		Public service concession arrangements
C2.1	SIC29p6-7	For concession operators or concession providers, disclose the following in each period individually for each service concession arrangement or in aggregate for each class of service concession arrangement:
C2.2		(a) a description of the arrangement;
C2.3		(b) significant terms of the arrangement that may affect the amount, timing and certainty of future cash flows (for example, the period of the concession, re-pricing dates and the basis on which re-pricing or renegotiation is determined);
C2.4		(c) the nature and extent (for example, quantity, time period or amount, as appropriate) of: (i) rights to use specified assets; (ii) obligations to provide or rights to expect provision of services; (iii) obligations to acquire or to build items of property, plant and equipment; (iv) obligations to deliver or rights to receive specified assets at the end of the concession period; (v) renewal and termination options; and (vi) other rights and obligations (for example, major overhauls);
C2.5		(d) changes in the arrangement occurring during the period.
C2.6		(e) how the service arrangement has been classified.
C2.7		Disclose revenue and profits or losses recognised on exchanging construction services for a financial asset or an intangible asset.
C3.		**Accounting by a lessor** Leases are financial instruments and therefore the disclosure requirements of IFRS 7 apply also to leases. Refer to Section A8.
C3.a.		- Lessors – finance leases
C3.a.1	17p47	Disclose:
C3.a.2		(a) a reconciliation between the total gross investment in the lease at the balance sheet date and the present value of minimum lease payments receivable at the balance sheet date;
C3.a.3		(b) the total gross investment in the lease and the present value of minimum lease payments receivable at the balance sheet date, for each of the following three periods:
C3.a.4		(i) no later than one year;
C3.a.5		(ii) later than one year and no later than five years; and
C3.a.6		(iii) later than five years;
C3.a.7		(c) unearned finance income;
C3.a.8		(d) the unguaranteed residual values accruing to the benefit of the lessor;
C3.a.9		(e) the accumulated allowance for uncollectable minimum lease payments receivable;
C3.a.10		(f) contingent rents recognised in income; and
C3.a.11		(g) a general description of the lessor's significant leasing arrangements.
C3.a.12	17p48	As an indicator of growth it is often useful also to disclose the gross investment less unearned income in new business added during the period, after deducting the relevant amounts for cancelled leases.
C3.a.13	17p65	Disclosure requirements for lessees and lessors apply equally to sale and leaseback transactions. The required description of material leasing arrangements leads to disclosure of unique or unusual provisions of the agreement or terms of the sale and leaseback transactions.
C3.b.		- Lessors – operating leases
C3.b.1	17p56, 57	In addition, the disclosure requirements in IAS 16, IAS 36, IAS 38, IAS 40 and IAS 41 apply to lessors for assets provided under operating leases.
C3.b.2	17p57	Disclose:
C3.b.3	16p73	(a) for each class of asset: (i) gross carrying amount; (ii) accumulated depreciation; (iii) accumulated impairment loss; (iv) depreciation charge for the period; (v) impairment losses recognised for the period; and (vi) impairment losses reversed for the period;
C3.b.4	17p56	(b) the future minimum lease payments under non-cancellable operating leases, in total and for each of the following three periods after the balance sheet date: (i) no later than one year; (ii) later than one year and no later than five years; (iii) later than five years;
C3.b.5	17p56	(c) total contingent rents included in income; and
C3.b.6	17p56	(d) a general description of the lessor's significant leasing arrangements.
C3.b.7	17p65	Disclosure requirements for lessees and lessors apply equally to sale and leaseback transactions. The required description of material leasing arrangements leads to disclosure of unique or unusual provisions of the agreement or terms of the sale and leaseback transactions.
C3.c.		- Arrangements that do not involve a lease in substance
C3.c.1	SIC27p10-11	Certain special disclosures apply over the legal form of leases. Refer to Section A5.16 (c).
C3.d.	17p66	- Sale and leaseback transactions
C3.d.1		Sale and leaseback transactions may trigger the separate disclosure criteria in IAS 1, 'Presentation of financial statements'.
C4.		Decommissioning, restoration and environmental rehabilitation funds

C4.1	IFRIC5p4	IFRIC 5, 'Rights to interests arising from decommissioning, restoration and environmental rehabilitation funds', effective from 1 January 2006, explains how to treat expected reimbursements from funds set up to meet the costs of decommissioning plant (such as nuclear plant) or equipment (such as cars) or in undertaking environmental restoration or rehabilitation (such as rectifying pollution of water or restoring mined land). This interpretation applies to accounting in the financial statements of a contributor for interests arising from decommissioning funds that have both of the following features: (a) the assets are administered separately (either by being held in a separate legal entity or as segregated assets within another entity); and (b) a contributor's right to access the assets is restricted. A residual interest in a fund that extends beyond a right to reimbursement, such as a contractual right to distributions once all the decommissioning has been completed or on winding up the fund, may be an equity instrument within the scope of IFRS 9 and is not within the scope of this Interpretation.
C4.2	IFRIC5p11	A contributor discloses the nature of its interest in a fund and any restrictions on access to the assets in the fund.
C4.3	IFRIC5p12	When a contributor has an obligation to make potential additional contributions that is not recognised as a liability (refer to IFRIC 5 para 10), it makes the disclosures required by IAS 37 para 86 (refer to Section A5.21).
C4.4	IFRIC5p13	When a contributor accounts for its interest in the fund in accordance with IFRIC 5 para 9, it makes the disclosures required by IAS 37 para 85(c) (refer to Section A5.12).

D **D1.**		**Additional disclosures required of listed companies** **Operating segments**
D1.1.		- General disclosures
D1.1.1	IFRS8p20	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.
D1.1.2	IFRS8p22(a), (b)	Disclose the following general information:
D1.1.3		(a) the factors used in identifying the entity's reportable segments, including the basis of organisation (for example, by geographical area, products and services, regulatory environment or a combination of factors and whether operating segments have been aggregated); and
D1.1.4	IFRS8p22(aa)	Disclose the judgements made by management in applying the aggregation criteria in IFRS 8 paragraph 12. This includes a brief description of the operating segments that have been aggregated in this way and the economic indicators that have been assessed in determining that the aggregated operating segments share similar economic characteristics
D1.1.5		(b) the types of products and services from which each reportable segment generates revenues.
D1.1.6	IFRS8p21	Give reconciliations of the amounts in the statement of financial position for reportable segments to the amounts in the entity's statement of financial position for each date at which a statement of financial position is presented.
D1.2.		- Profit or loss, assets and liabilities
D1.2.1	IFRS8p23	Report a measure of profit or loss for each reportable segment, and a measure of total assets and liabilities for each reportable segment if those amounts are regularly provided to the chief operating decision-maker.
D1.2.2	IFRS8p23(a)-(i)	Disclose the following information for each reportable segment if the information is included in the measure of segment profit or loss reviewed by the chief operating decision-maker, or is otherwise regularly provided to them, even if not included in that measure of segment profit or loss:
D1.2.3		(a) revenues from external customers;
D1.2.4		(b) revenues from transactions with other operating segments of the same entity;
D1.2.5		(c) interest revenue;
D1.2.6		(d) interest expense;
D1.2.7		(e) depreciation and amortisation;
D1.2.8		(f) material items of income and expense disclosed in accordance with paragraph 97 of IAS 1 Presentation of Financial Statements (as revised in 2007);
D1.2.9		(g) the entity's interest in the profit or loss of associates and joint ventures accounted for by the equity method;
D1.2.10		(h) income tax income or expense; and
D1.2.11		(i) material non-cash items (other than depreciation and amortisation).
D1.2.12		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. In that situation, an entity may report that segment's interest revenue net of its interest expense and disclose that it has done so.
D1.2.13	IFRS8p24(a), (b)	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 is otherwise regularly provided to the chief operating decision maker, even if not included in that measure of segment assets:
D1.2.14		(a) the amount of investments in associates and joint ventures accounted for using the equity method; and
D1.2.15		(b) the amount of additions to non-current assets other than financial instruments, deferred tax assets, net defined benefit assets (IAS19) and rights arising under insurance contracts.
D1.3.		- Explanation of segment profit or loss, segment assets and liabilities
D1.3.1	IFRS8p27(a), (b), (c), (d), (e), (f)	Provide an explanation of the measurements of profit or loss, assets and liabilities for each reportable segment, including:
D1.3.2		(a) the basis of accounting for any transactions between reportable segments;
D1.3.3		(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. 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.;
D1.3.4		(c) the nature of any differences between the measurements of the reportable segments' assets and the entity's assets. 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;
D1.3.5		(d) the nature of any differences between the measurements of the reportable segments' liabilities and the entity's liabilities. 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;
D1.3.6		(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; and
D1.3.7		(f) the nature and effect of any asymmetrical allocations to reportable segments (for example, where depreciation expense is allocated to a segment but the related asset is not).
D1.4.		- Reconciliations
D1.4.1	IFRS8p28(a), (b) , (c), (d), (e)	Provide reconciliations (all material reconciling items are separately identified and disclosed) of the following:
D1.4.2		(a) the total of reportable segments' revenues to the entity's revenue;

D1.4.3		(b) the total of the reportable segments' measure of profit or loss to the entity's profit or loss before tax and discontinued operations, unless items such as tax income and expense are allocated to segments, in which case the reconciliation may be to the entity's profit or loss after those items;
D1.4.4		(c) the total of the reportable segments' assets to those of the entity's assets if the segment assets are reported in accordance with paragraph 23 (to the CODM).
D1.4.5		(d) the total of the liabilities of the reportable segments to those of the entity (where segment liabilities are reported); and
D1.4.6		(e) for any other material item the total of the reportable segments' amount to the corresponding amount for the entity.
D1.4.7	IFRS8p28	All material reconciling items shall be separately identified and described. For example, the amount of each material adjustment needed to reconcile reportable segment profit or loss to the entity's profit or loss arising from different accounting policies shall be separately identified and described.
D1.5.		- Restatement of previously reported information
D1.5.1	IFRS8p29	Where there has been a change in the composition of the entity's reportable segments, disclose whether it has restated the corresponding items of segment information for earlier periods.
D1.5.2		Where there is such a change, restate corresponding information for earlier periods, including interim periods, unless the information is not available and the cost to develop would be excessive. Make this decision for each individual item of disclosure.
D1.5.3	IFRS8p30	Where there has been a change in the composition of the entity's reportable segments and segment information for earlier periods, including interim periods, is not restated, 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).
D1.6.		- Entity-wide disclosures
D1.6.1	IFRS8p31	Provide the following information if it is not provided as part of the reportable segment information.
D1.6.2	IFRS8p32	(a) the revenues from external customers for each product and service, or each group of similar products and services, unless the information is not available and the cost to develop it would be excessive, in which case, disclose that fact.
D1.6.3		(b) the amounts of the revenues are based on the revenue per the financial statements.
D1.6.4	IFRS8p33 (a), (b)	Provide the following geographical information, unless the necessary information is not available and the cost to develop it would be excessive (if this is the case, disclose this fact):
D1.6.5		(a) revenues for 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. Disclose the basis for attributing revenues from external customers to individual countries; If revenues from external customers attributed to an individual foreign country are material those revenues should be disclosed separately; and
D1.6.6		(b) non-current assets (other than financial instruments, deferred tax assets, post-employment benefit assets and rights arising under insurance contracts) split between those located in the entity's country of domicile and those located in all foreign countries in total in which the entity holds assets. If assets in an individual foreign country are material, disclose those assets separately.
D1.6.7		The amounts of the assets and revenues are based on the amounts per the financial statements. An entity may provide, in addition to this information, subtotals of geographical information about groups of countries.
D1.6.8	IFRS8p34	Provide information about the extent of the entity's reliance on its major customers. If revenues from transactions with a single external customer are 10% or more of the entity's revenues, disclose that fact, along with the total amounts of revenues from each such customer and the identity of the segments reporting the revenues.
D1.6.9		The entity need not disclose the identity of a major customer or the amount of revenues that each segment reports from that customer. A group of entities (or government – national, state, provincial, territorial, local, foreign) under common control shall be considered a single customer.
D1.7.		- Other disclosures impacted by IFRS 8
D1.7.1	IFRS5p41(d)	Non-current assets held for sale. Disclose in the period in which a non-current asset (or disposal group) has been either classified as held for sale or sold, the reportable segment in which the non-current asset (or disposal group) is presented.
D1.7.2	7p50(d)	Statement of cash flows. An entity is encouraged, but not required, to disclose the amount of cash flows arising from the operating, investing and financing activities of each reportable segment.
D1.7.3	36p129	Impairment. An entity that reports segment information in accordance with IFRS 8 discloses the following for each reportable segment:
D1.7.4		(a) the amount of impairment losses recognised in profit or loss and in other comprehensive income during the period.
D1.7.5		(b) the amount of reversals of impairment losses recognised in profit or loss and in other comprehensive income during the period.
D1.7.6	36p130(c)(i), (ii)	Disclose for each material impairment loss recognised or reversed during the period for an individual asset, including goodwill, or a cash-generating unit:
D1.7.7		(a) for an individual asset:
D1.7.8		(i) the nature of the asset; and
D1.7.9		(ii) if the entity reports segment information in accordance with IFRS 8, the reportable segment to which the asset belongs; and
D1.7.10	36p130(d)(i), (ii)	(b) for a cash-generating unit:
D1.7.11		(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 as defined in IFRS 8); and
D1.7.12		(ii) the amount of impairment loss recognised or reversed by class of assets and, if the entity reports segment information in accordance with IFRS 8, by reportable segment.
D1.7.13		(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), a description of the current and former way of aggregating assets and the reasons for changing the way the cash-generating unit is identified.

D2.1.		Earnings per share
D2.1.1	33p2,3	An entity that discloses earnings per share should calculate and disclose earnings per share in accordance with IAS 33. Earnings per share disclosures are required for entities whose ordinary shares or potential ordinary shares are publicly traded and for entities that are in the process of issuing ordinary shares or potential ordinary shares in public markets.
D2.1.2	33p66	66 An entity shall 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 and for profit or loss attributable to the ordinary equity holders of the parent entity for the period for each class of ordinary shares that has a different right to share in profit for the period. An entity shall present basic and diluted earnings per share with equal prominence for all periods presented.
D2.1.3		Present basic and diluted earnings per share with equal prominence for all periods presented.

D2.1.4	33p67	Present earnings per share for every period for which an income statement is presented. If diluted earnings per share is reported for at least one period, it should be reported for all periods presented, even if it equals basic earnings per share. If basic and diluted earnings per share are equal, dual presentation can be achieved in one line on the face of the income statement.
D2.1.5	33p67A	If an entity presents items of profit or loss in a separate statement as described in paragraph 10A of IAS 1 (as amended in 2011), it presents basic and diluted earnings per share, as required in paragraphs 66 and 67, in that separate statement.
D2.1.6	33p68	An entity that reports a discontinued operation shall disclose the basic and diluted amounts per share for the discontinued operation either in the statement of comprehensive income or in the notes.
D2.1.7	33p68A	If an entity presents items of profit or loss in a separate statement as described in paragraph 10A of IAS 1 (as amended in 2011), it presents basic and diluted earnings per share for the discontinued operation, as required in paragraph 68, in that separate statement or in the notes.
D2.1.8	33p69	Present basic and diluted earnings per share, even if the amounts are negative (a loss per share).
D2.1.9	33p70(a)-(d)	Disclose:
D2.1.10		(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. The reconciliation should include the individual effect of each class of instruments that affects earnings per share;
D2.1.11		(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. The reconciliation should include the individual effect of each class of instruments that affects earnings per share; and
D2.1.12		(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 period(s) presented.
D2.1.13		Provide a description of ordinary share transactions or potential ordinary share transactions, other than those accounted for in accordance with IAS 33 para 64, that occur after the reporting period 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. Examples are provided in IAS 33 para 71.
D2.1.14	33p72	Financial instruments generating potential ordinary shares may incorporate terms and conditions that affect the measurement of basic and diluted earnings per share. These terms and conditions may determine whether any potential ordinary shares are dilutive and, if so, the effect on the weighted average number of shares outstanding and any consequent adjustments to profit or loss attributable to equity holders. The disclosure of the terms and conditions of such financial instruments and other contracts is encouraged, if not otherwise required (refer to IFRS 7).
D2.1.15	33p73	If an entity discloses, in addition to basic and diluted earnings per share, amounts per share using a reported component of the income statement other than one required by IAS 33, calculate such amounts using the weighted average number of ordinary shares determined in accordance with this standard. Disclose basic and diluted amounts per share relating to such a component with equal prominence; present in the notes to the financial statements. Indicate the basis on which the numerator(s) is (are) determined, including whether amounts per share are before tax or after tax. If a component of the income statement is used that is not reported as a line item in the income statement, provide a reconciliation between the component used and the line item that is reported in the income statement.
D2.1.16	33p73A	Paragraph 73 applies also to an entity that discloses, in addition to basic and diluted earnings per share, amounts per share using a reported item of profit or loss, other than one required by this Standard.

E		**Additional disclosures required of entities that issue insurance contracts**
E1.		Disclosures required of entities that issue insurance contracts
E1.1	IFRS4p20C	An insurer applying the temporary exemption from IFRS 9 is permitted to elect to 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 of IFRS 9. If an insurer elects to apply those requirements, it shall apply the relevant transition provisions in IFRS 9, disclose the fact that it has applied those requirements and provide on an ongoing basis the related disclosures set out in paragraphs 10–11 of IFRS 7 (as amended by IFRS 9 (2010)).
E1.2	IFRS4p20N	A first-time adopter that discloses the information required by IFRS 4 paras 39B–39J shall use the requirements and exemptions in IFRS 1 that are relevant to making the assessments required for those disclosures.
E1.3	IFRS4p35(d)	The requirements in IFRS 4 para 34 also apply to a financial instrument that contains a discretionary participation feature. Although these contracts are financial instruments, an issuer applying para 20(b) of IFRS 7 to contracts with a discretionary participation feature shall disclose the total interest expense recognised in profit or loss, but need not calculate such interest expense using the effective interest method.
E1.4	IFRS4p36	Disclose information that identifies and explains the amounts in the financial statements arising from insurance contracts. Disclose at least the following:
E1.5	IFRS4p37	(a) accounting policies for insurance contracts and related assets, liabilities, income and expense;
E1.6		(b) the recognised assets, liabilities, income and expense (and, if the insurer presents a statement of cash flows using the direct method, cash flows) arising from insurance contracts. If the insurer is a cedant, it should disclose: (i) gains and losses recognised in profit or loss on buying reinsurance; and (ii) if the cedant defers and amortises gains and losses arising on buying reinsurance, the amortisation for the period and the amounts remaining unamortised at the beginning and end of the period;
E1.7		(c) the process used to determine the assumptions that have the greatest effect on the measurement of the recognised amounts described in (b) above; when practicable, also provide quantified disclosure of those assumptions;
E1.8		(d) 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; and
E1.9		(e) reconciliations of changes in insurance liabilities, reinsurance assets and, related deferred acquisition costs, if any.
E1.10	IFRS4p38	Disclose information that enables users of the financial statements to evaluate the nature and extent of risks arising from insurance contracts. Disclose at least the following:
E1.11	IFRS4p39	(a) objectives, policies and processes for managing risks arising from insurance contracts and the methods used to manage those risks;

E1.12		(c) information about insurance risk (both before and after risk mitigation by reinsurance), including information about: (i) sensitivity to insurance risk (see IFRS 4 para 39A); (ii) concentrations of insurance risk, including a description of how management determines concentrations and a description of the shared characteristic that identifies each concentration (for example, type of insured event, geographical area, or currency); (iii) actual claims compared with previous estimates (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 10 years. An insurer need not disclose this information for claims for which uncertainty about the amount and timing of claims payments is typically resolved within one year;
E1.13		(d) information about credit risk, liquidity risk and market risk that IFRS 7 paras 31-42 would require if the insurance contracts were within the scope of IFRS 7: However, (i) an insurer need not provide the maturity analysis required by IFRS 7 para 39(a) and (b) if it discloses information about the estimated timing of the net cash outflows resulting from recognised insurance liabilities instead. This may take the form of an analysis, by estimated timing, of the amounts recognised in the statement of financial position; and (ii) if an insurer uses an alternative method to manage sensitivity to market conditions, such as an embedded value analysis, it may use that sensitivity analysis to meet the requirement in paragraph 40(a) of IFRS 7. Such an insurer should also provide the disclosures required by IFRS 7 para 41; and
E1.14		(e) information about exposures to market risk arising from embedded derivatives contained in a host insurance contract if the insurer is not required to, and does not, measure the embedded derivatives at fair value.
E1.15	IFRS4p39A	To comply with IFRS 7 para 39(c)(i), disclose either (a) or (b) as follows:
E1.16		(a) a sensitivity analysis that shows how profit or loss and equity would have been affected had changes in the relevant risk variable that were reasonably possible at the balance sheet date occurred; the methods and assumptions used in preparing the sensitivity analysis; and any changes from the previous period in the methods and assumptions used. However, if an insurer uses an alternative method to manage sensitivity to market conditions, such as an embedded value analysis, it may meet this requirement by disclosing that alternative sensitivity analysis and the disclosures required by paragraph 41 of IFRS 7; or
E1.17		(b) qualitative information about sensitivity, and information about those terms and conditions of insurance contracts that have a material effect on the amount, timing and uncertainty of the insurer's future cash flows.
E1.18	IFRS7p30	Some financial assets and financial liabilities contain a discretionary participation feature as described in IFRS 4. If an entity cannot measure reliably the fair value of that feature, disclose that fact together with a description of the contract, its carrying amount, an explanation of why fair value cannot be measured reliably, information about the market for the instrument, information about whether and how the entity intends to dispose of the instrument and, 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.
E1.19	IFRS4p44	In applying IFRS 4 para 39(c)(iii) – disclosure of actual claims compared with previous estimates – an entity need not disclose information about claims development that occurred earlier than five years before the end of the first financial year in which it applies IFRS 4.
E1.20		If it is impracticable, when an entity first applies IFRS 4, to prepare information about claims development that occurred before the beginning of the earliest period for which an entity presents full comparative information that complies with IFRS 4, disclose that fact.
E2.		Disclosures about the temporary exemption from IFRS 9:
E2.1	IFRS4p39B	An insurer that elects to apply the temporary exemption from IFRS 9 shall disclose information to enable users of financial statements: (a) to understand how the insurer qualified for the temporary exemption; and (b) to compare insurers applying the temporary exemption with entities applying IFRS 9.
E2.2	IFRS4p39C	To comply with IFRS 4 para 39B(a), an insurer shall disclose the fact that it is applying the temporary exemption from IFRS 9 and how the insurer concluded on the date specified in IFRS 4 para 20B(b) that it qualifies for the temporary exemption from IFRS 9, including: (a) if the carrying amount of its liabilities arising from contracts within the scope of this IFRS (ie those liabilities described in IFRS 4 para 20E(a)) was less than or equal to 90 per cent of the total carrying amount of all its liabilities, the nature and carrying amounts of the liabilities connected with insurance that are not liabilities arising from contracts within the scope of IFRS 4 (ie those liabilities described in IFRS 4 paras 20E(b) and 20E(c)); (b) if the percentage of the total carrying amount of its liabilities connected with insurance relative to the total carrying amount of all its liabilities was less than or equal to 90 per cent but greater than 80 per cent, how the insurer determined that it did not engage in a significant activity unconnected with insurance, including what information it considered; and (c) if the insurer qualified for the temporary exemption from IFRS 9 on the basis of a reassessment applying IFRS 4 para 20G(b): (i) the reason for the reassessment; (ii) the date on which the relevant change in its activities occurred; and (iii) a detailed explanation of the change in its activities and a qualitative description of the effect of that change on the insurer's financial statements.
E2.3	IFRS4p39D	If, applying IFRS 4 para 20G(a), an entity concludes that its activities are no longer predominantly connected with insurance, it shall disclose the following information in each reporting period before it begins to apply IFRS 9: (a) the fact that it no longer qualifies for the temporary exemption from IFRS 9; (b) the date on which the relevant change in its activities occurred; and (c) a detailed explanation of the change in its activities and a qualitative description of the effect of that change on the entity's financial statements.

E2.4	IFRS4p39E	To comply with IFRS 4 para 39B(b), an insurer shall disclose the fair value at the end of the reporting period and the amount of change in the fair value during that period for the following two groups of financial assets separately: (a) financial assets with contractual terms that give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding (ie financial assets that meet the condition in IFRS 9 paras 4.1.2(b) and 4.1.2A(b)), excluding any financial asset that meets the definition of held for trading in IFRS 9, or that is managed and whose performance is evaluated on a fair value basis (see IFRS 9 para B4.1.6). (b) all financial assets other than those specified in IFRS 4 para 39E(a); that is, any financial asset: (i) with contractual terms that do not give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding; (ii) that meets the definition of held for trading in IFRS 9; or (iii) that is managed and whose performance is evaluated on a fair value basis.
E2.5	IFRS4p39F	When disclosing the information in IFRS 4 para 39E, the insurer: (a) may deem the carrying amount of the financial asset measured applyingbIAS 39 to be a reasonable approximation of its fair value if the insurer is not required to disclose its fair value applying IFRS 7 para 29(a) (eg short-term trade receivables); and (b) shall consider the level of detail necessary to enable users of financial statements to understand the characteristics of the financial assets.
E2.6	IFRS4p39G	To comply with IFRS 4 para 39B(b), an insurer shall disclose information about the credit risk exposure, including significant credit risk concentrations, inherent in the financial assets described in paragraph 39E(a). At a minimum, an insurer shall disclose the following information for those financial assets at the end of the reporting period: (a) by credit risk rating grades as defined in IFRS 7, the carrying amounts applying IAS 39 (in the case of financial assets measured at amortised cost, before adjusting for any impairment allowances). (b) for the financial assets described in paragraph 39E(a) that do not have low credit risk at the end of the reporting period, the fair value and the carrying amount applying IAS 39 (in the case of financial assets measured at amortised cost, before adjusting for any impairment allowances). For the purposes of this disclosure, IFRS 9 parah B5.5.22 provides the relevant requirements for assessing whether the credit risk on a financial instrument is considered low.
E2.7	IFRS4p39H	To comply with IFRS 4 para 39B(b), an insurer shall disclose information about where a user of financial statements can obtain any publicly available IFRS 9 information that relates to an entity within the group that is not provided in the group's consolidated financial statements for the relevant reporting period. For example, such IFRS 9 information could be obtained from the publicly available individual or separate financial statements of an entity within the group that has applied IFRS 9.
E2.8	IFRS4p39I	If an entity elected to apply the exemption in IFRS 4 para 20O from particular requirements in IAS 28, it shall disclose that fact.
E2.9	IFRS4p39J	If an entity applied the temporary exemption from IFRS 9 when accounting for its investment in an associate or joint venture using the equity method (for example, see IFRS 4 para 20O(a)), the entity shall disclose the following, in addition to the information required by IFRS 12 Disclosure of Interests in Other Entities: (a) the information described by IFRS 4 paras 39B–39H for each associate or joint venture that is material to the entity. The amounts disclosed shall be those included in the IFRS financial statements of the associate or joint venture after reflecting any adjustments made by the entity when using the equity method (see IFRS 12 para B14(a)), rather than the entity's share of those amounts. (b) the quantitative information described by IFRS 4 paras 39B–39H in aggregate for all individually immaterial associates or joint ventures. The aggregate amounts: (i) disclosed shall be the entity's share of those amounts; and (ii) for associates shall be disclosed separately from the aggregate amounts disclosed for joint ventures.
E2.10		Disclosures about the overlay approach
E2.11	IFRS4p39K	An insurer that applies the overlay approach shall disclose information to enable users of financial statements to understand: (a) how the total amount reclassified between profit or loss and other comprehensive income in the reporting period is calculated; and (b) the effect of that reclassification on the financial statements.
E2.12	IFRS4p39L	To comply with paragraph 39K, an insurer shall disclose: (a) the fact that it is applying the overlay approach; (b) the carrying amount at the end of the reporting period of financial assets to which the insurer applies the overlay approach by class of financial asset; (c) the basis for designating financial assets for the overlay approach, including an explanation of any designated financial assets that are held outside the legal entity that issues contracts within the scope of IFRS 4; (d) an explanation of the total amount reclassified between profit or loss and other comprehensive inocme in the reporting period in a way that enables users of financial statements to understand how that amount is derived, including: (i) the amount reported in profit or loss for the designated financial assets applying IFRS 9 ; and (ii) the amount that would have been reported in profit or loss for the designated financial assets if the insurer had applied IAS 39 (e) the effect of the reclassification described in IFRS 4 paras 35B and 35M on each affected line item in profit or loss; and (f) if during the reporting period the insurer has changed the designation of financial assets: (i) the amount reclassified between profit or loss and other comprehensive income in the reporting period relating to newly designated financial assets applying the overlay approach (see IFRS 4 para 35F(b)); (ii) the amount that would have been reclassified between profit or loss and other comprehensive income in the reporting period if the financial assets had not been de-designated (see IFRS 4 para 35I(a)); and (iii) the amount reclassified in the reporting period to profit or loss from accumulated other comprehensive income for financial assets that have been de-designated (see IFRS 4.35J).

E2.13	IFRS4p39M	If an entity applied the overlay approach when accounting for its investment in an associate or joint venture using the equity method, the entity shall disclose the following, in addition to the information required by IFRS 12: (a) the information described by IFRS 4 paras 39K–39L for each associate or joint venture that is material to the entity. The amounts disclosed shall be those included in the IFRS financial statements of the associate or joint venture after reflecting any adjustments made by the entity when using the equity method (see IFRS 12 para B14(a)), rather than the entity's share of those amounts. (b) the quantitative information described by IFRS 4 paras 39K–39L(d) and 39L(f), and the effect of the reclassification described in paragraph 35B on profit or loss and other comprehensive income in aggregate for all individually immaterial associates or joint ventures. The aggregate amounts: (i) disclosed shall be the entity's share of those amounts; and (ii) for associates shall be disclosed separately from the aggregate amounts disclosed for joint ventures.

F		**Disclosures required for retirement benefit plans**
F.		Disclosures required for retirement benefit plans
F.1	26p13	Include in the report provided by a defined contribution plan: (a) a statement of net assets available for benefits; and (b) a description of the funding policy.
F.2	26p17, 35(d)	Include in the report of a defined benefit plan either:
F.3		(a) a statement that shows: (i) the net assets available for benefits; (ii) the actuarial present value of promised retirement benefits, distinguishing between vested benefits and non-vested benefits; and (iii) the resulting excess or deficit; or
F.4		(b) a statement of net assets available for benefits including either: (i) a note disclosing the actuarial present value of promised retirement benefits, distinguishing between vested benefits and non-vested benefits; or (ii) a reference to this information in an accompanying actuarial report.
F.5	26p35(a)	Disclose in the statement of net assets available for benefits:
F.6		(a) assets at period end, suitably classified;
F.7		(b) basis of valuation of assets;
F.8		(c) details of any single investment exceeding 5% of net assets available for benefits, or 5% of any class or type of security;
F.9		(d) details of any investment in the employer; and
F.10		(e) liabilities other than the actuarial present value of promised retirement benefits.
F.11	26p34(a), p35(b)	The report of a retirement benefit plan, whether defined benefit or defined contribution, should also contain the following information:
F.12		(a) statement of changes in net assets available for benefits, including: (i) employer contributions; (ii) employee contributions; (iii) investment income (for example, interest and dividends); (iv) other income; (v) benefits paid or payable (analysed, for example, as retirement, death and disability benefits, and lump-sum payments); (vi) administrative expenses; (vii) other expenses; (viii) taxes on income; (ix) profits and losses on disposal of investments; (x) changes in value of investments; and (xi) transfers from and to other plans;
F.13	26p13, 35(c)	(b) a description of the funding policy;
F.14	26p34(b)	(c) a summary of significant accounting policies;
F.15	26p36, 34(c)	(d) a description of the plan, which may include the following details and the affect o f any changes during the period: (i) names of employers; (ii) employee groups covered; (iii) number of participants receiving benefits (classified as appropriate); (iv) number of other participants (classified as appropriate); (v) type of plan (defined contribution or defined benefit); (vi) whether participants contribute to the plan; (vii) description of retirement benefits promised to participants; (viii) description of any plan termination terms; and (ix) changes in the above items during the period covered by the report; and
F.16	26p32	e) for plan investments for which an estimate of fair value is not possible, the reason why fair value is not used.
F.17		IAS 26 paras 16, 22 and 36 provide guidance on disclosures.
F.18	26p35(e)	For defined benefit plans, disclose the following:
F.19		(a) significant actuarial assumptions made;
F.20	26p17	(b) date of the most recent actuarial valuation;
F.21	26p35(e)	(c) the method used to calculate present value of promised retirement benefits;
F.22	26p18	(d) the effect of any changes in actuarial assumptions that have had a significant effect on the actuarial present value of promised retirement benefits; and
F.23	26p19	(e) an explanation of the relationship between the actuarial present value of promised retirement benefits and the net assets available for benefits.

G		**Revenue from contracts with customers**
G.1.		General Disclosure
G.1.1	IFRS15 AppdxC3	An entity shall apply this Standard using one of the following two methods: (a) retrospectively to each prior reporting period presented in accordance with IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors, subject to the expedients in paragraph C5; or (b) retrospectively with the cumulative effect of initially applying this Standard recognised at the date of initial application in accordance with paragraphs C7–C8.
G.2.		Full-retrospective approach

G.2.1	IAS 8 p28,IFRS15 AppdxC4	If IFRS 15 is applied retrospectively in accordance with IFRS 15.C3(a), does the entity provide disclosures required under IAS 8 Para 28. Notwithstanding the requirements of IAS 8 Para 28, when IFRS 15 is first applied, an entity need only present the quantitative information required by IAS 8.28(f) for the annual period immediately preceding the first annual period for which IFRS 15 is applied (the 'immediately preceding period') and only if the entity applies IFRS 15 retrospectively in accordance with IFRS 15.C3(a). An entity may also present this information for the current period or for earlier comparative periods, but is not required to do so.
G.2.2	IFRS15 AppdxC6	For any of the practical expedients in paragraph C5 that an entity uses, the entity shall apply that expedient consistently to all contracts within all reporting periods presented. In addition, the entity shall disclose all of the following information: (a) the expedients that have been used; and (b) to the extent reasonably possible, a qualitative assessment of the estimated effect of applying each of those expedients.
G.3.		Modified-retrospective approach
G.3.1	IFRS15 AppdxC7A, IFRS15 AppdxC6	An entity applying this Standard retrospectively in accordance with paragraph C3(b) may also use the practical expedient described in paragraph C5(c), either: (a) for all contract modifications that occur before the beginning of the earliest period presented; or (b) for all contract modifications that occur before the date of initial application. If an entity uses this practical expedient, the entity shall apply the expedient consistently to all contracts and disclose the information required by paragraph C6.
G.3.2		If the practical expedient in paragraph C5(c) is used by an entity, the entity shall apply that expedient consistently to all contracts within all reporting periods presented. In addition, the entity shall disclose all of the following information: (a) the expedients that have been used; and (b) to the extent reasonably possible, a qualitative assessment of the estimated effect of applying each of those expedients.
G.3.3	IFRS15 AppdxC8	Provide both of the following additional disclosures if this Standard is applied retrospectively in accordance with paragraph C3(b):
G.3.4	IFRS15 AppdxC8	(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
G.3.5	IFRS15 AppdxC8	(b) an explanation of the reasons for significant changes identified in C8(a).
G.4.		First time adoption of IFRS 15
G.4.1	IFRS1 AppdxD34	A first-time adopter may apply the transition provisions in paragraph C5 of IFRS 15. In those paragraphs references to the 'date of initial application' shall be interpreted as the beginning of the first IFRS reporting period. If a first-time adopter decides to apply those transition provisions, it shall also apply paragraph C6 of IFRS 15.
G.4.2	IFRS15 AppdxC6	For any of the practical expedients in paragraph C5 that an entity uses, the entity shall apply that expedient consistently to all contracts within all reporting periods presented. In addition, the entity shall disclose all of the following information: (a) the expedients that have been used; and (b) to the extent reasonably possible, a qualitative assessment of the estimated effect of applying each of those expedients.
G.5.		Presentation of Contract Assets and Contract Liability
G.5.1	IFRS15p105	When either party to a contract has performed, an entity shall present the contract in the statement of financial position as: i) a contract asset or ii) a contract liability, depending on the relationship between the entity's performance and the customer's payment.
G.5.2	IFRS15p105	An entity shall present any unconditional rights to consideration separately as a receivable.
G.5.3	IFRS15p109	This Standard uses the terms 'contract asset' and 'contract liability' but does not prohibit an entity from using alternative descriptions in the statement of financial position for those items. If an entity uses an alternative description for a contract asset, the entity shall provide sufficient information for a user of the financial statements to distinguish between receivables and contract assets.
G.6.		General Disclosure
G.6.1	IFRS15p110	Disclose sufficient information to enable users of financial statements to understand the nature, amount, timing and uncertainty of revenue and cash flows arising from contracts with customers by way of disclosing quantitative and qualitative information about:
G.6.2	IFRS15p112	An entity need not disclose information in accordance with this Standard if it has provided the information in accordance with another Standard.
G.7.		A) Revenue - Contracts with Customers
G.7.1		Disclose (unless amounts are disclosed separately in the statement of comprehensive):
G.7.2	IFRS15p113(a)	(a) revenue recognised from contracts with customers, which the entity shall disclose separately from its other sources of revenue; and
G.7.3	IFRS15p113(b)	(b) any impairment losses recognised (in accordance with IFRS 9) on any receivables or contract assets arising from an entity's contracts with customers, which the entity shall disclose separately from impairment losses from other contracts.
G.8.		i) Contracts with Customers - Disaggregation of revenue into categories

G.8.1	IFRS15p114 IFRS15pB89 IFRS15pB88 IFRS15pB87	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. (An entity shall apply the guidance in paragraphs B87–B89 when selecting the categories to use to disaggregate revenue.)
G.8.2	IFRS15p115	In addition, an entity shall disclose sufficient information to enable users of financial statements to understand the relationship between the disclosure of disaggregated revenue (in accordance with paragraph 114) and revenue information that is disclosed for each reportable segment, if the entity applies IFRS 8 Operating Segments.
G.9.		ii) Contracts with Customers - Contract balances
G.9.1	IFRS15p116	Disclose (if not otherwise separately presented or disclosed):
G.9.2	IFRS15p116(a)	(a) the opening and closing balances of the following which have arisen from contracts with customers:
G.9.3	IFRS15p116(a)	(i) receivables
G.9.4	IFRS15p116(a)	(ii) contract assets
G.9.5	IFRS15p116(a)	(iii) contract liabilities
G.9.6	IFRS15p116(b)	(b) revenue recognised in the reporting period that was included in the contract liability balance at the beginning of the period
G.9.7	IFRS15p116(c)	(c) revenue recognised in the reporting period from performance obligations satisfied (or partially satisfied) in previous periods (e.g. changes in transaction price)
G.9.8		Disclose how:
G.9.9	IFRS15p117	(a) the timing of satisfaction of its performance obligations relates to the typical timing of payment; and
G.9.10	IFRS15p117	(b) the effect that those factors have on the contract asset and the contract liability balances
G.9.11	IFRS15p117	Note: This explanation may use qualitative information
G.9.12	IFRS15p118	Include disclosures which explain the significant changes in the contract asset and the contract liability balances during the reporting period. Examples include any of the following:
G.9.13	IFRS15p118(a)	(a) changes due to business combinations;
G.9.14	IFRS15p118(b)	(b) cumulative catch-up adjustments to revenue that affect the corresponding contract asset or contract liability, including:
G.9.15	IFRS15p118(b)	(i) adjustments arising from a change in the measure of progress;
G.9.16	IFRS15p118(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;
G.9.17	IFRS15p118(b)	(iii) a contract modification;
G.9.18	IFRS15p118(c)	(c) impairment of a contract asset;
G.9.19	IFRS15p118(d)	(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
G.9.20	IFRS15p118(e)	(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).
G.10a.		iii) Contracts with Customers - Transaction price allocated to remaining performance obligations
G.10a.1	IFRS15p120	For remaining performance obligations disclose the following:
G.10a.2	IFRS15p120(a)	(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;
G.10a.3	IFRS15p120(b) IFRS15 - 121	(b) an explanation of when the entity expects to recognise as revenue the amounts disclosed in part (a) of this question
G.10a.4	IFRS15p120(b)	Disclose the information required by IFRS15p120(a) 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.
G.10a.5	IFRS15p121(b)	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.
G.10a.6	"IFRS15p121(a) IFRS15AppdxB16"	Note: As a practical expedient the entity is not required to make this disclosure if an entity has a right to consideration from a customer in an amount that corresponds directly with the value to the customer of the entity's performance completed to date (for example, a service contract in which an entity bills a fixed amount for each hour of service provided), the entity may recognise revenue in the amount to which the entity has a right to invoice.
G.10a.7	IFRS15p122	Explain qualitatively whether the practical expedient in paragraph 121 are applied and whether any consideration from contracts withcustomers is not included in the transaction price and, therefore, not included in the information disclosed in accordance with paragraph 120. For example, an estimate of the transaction price would not include any estimated amounts of variable consideration that are constrained (see paragraphs 56–58).
G.10b.		B) Significant judgements in the application of this Standard
G.10b.1	IFRS15p123	Disclose the judgements made that significantly affect the determination of the amount and timing of revenue from contracts with customers.
G.10c.		i) Significant Judgements - Determining the timing of satisfaction of performance obligations
G.10c.1	IFRS15p124	For performance obligations that an entity satisfies over time, disclose both of the following: (a) the methods used to recognise revenue (for example, a description of the output methods or input methods used and how those methods are applied); and (b) an explanation of why the methods used provide a faithful depiction of the transfer of goods or services.
G.10c.2	IFRS15p125	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.
G.10d.		ii) Significant Judgements - Determining the transaction price and the amounts allocated to performance obligations
G.10d.1	IFRS15p126	Disclose information about the methods, inputs and assumptions used for all of the following:

G.10d.2	IFRS15p126(a)	(a) determining the transaction price,(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)
G.10d.3	IFRS15p126(b)	(b) assessing whether an estimate of variable consideration is constrained;
G.10d.4	IFRS15p126(c)	(c) allocating the transaction price (including estimating stand-alone selling prices of promised goods or services and allocating discounts and variable consideration to a specific part of the contract (if applicable))
G.10d.5	IFRS15p126(d)	(d) measuring obligations for returns, refunds and other similar obligations
G.10e.		C) Assets recognised from the costs to obtain or fulfil a contract with a customer
G.10e.1	IFRS15p127(a)	(a) Disclose the judgements made in determining the amount of the costs incurred to obtain or fulfil a contract with a customer (in accordance with paragraph 91 or 95)
G.10e.2	IFRS15p127(b)	b) the method it uses to determine the amortisation for each reporting period.
G.10e.3	IFRS15p128	Disclose all of the following:
G.10e.4	IFRS15p128(a)	(a) the closing balances of assets recognised from the costs incurred to obtain or fulfil a contract with a customer (in accordance with paragraph 91 or 95), by main category of asset (for example, costs to obtain contracts with customers, pre-contract costs and setup costs); and
G.10e.5	IFRS15p128(b)	(b) the amount of amortisation and any impairment losses recognised in the reporting period.
G.10f.		Practical Expedients Disclosure
G.10f.1	IFRS15p129	Disclose the fact that if an entity elects to use the practical expedient in either paragraph 63 (about the existence of a significant financing component) or paragraph 94 (about the incremental costs of obtaining a contract).

H		**Financial instruments - disclosures required by IFRS 9 (2014) - initial application of IFRS and transition requirements** IFRS 9 (2014) introduces consequential amendments to a number of standards. The new or amended disclosure requirements have been incorporated in the relevant sections of this checklist. The following section therefore only covers disclosures required by IFRS 7 on the initial application of IFRS 9
H.1.		Disclosures relating to the initial application of IFRS 9
H.1.1	IFRS7p42I	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:
H.1.2		(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);
H.1.3		(b) the new measurement category and carrying amount determined in accordance with IFRS 9;
H.1.4		(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.
H.1.5		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.
H.1.6	IFRS7p42J	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:
H.1.7		(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.
H.1.8		(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.
H.1.9		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.
H.1.10	IFRS7p42K	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.
H.1.11	IFRS7p42L	When required by IFRS 9para 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:
H.1.12		(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
H.1.13		(b) the changes in the carrying amounts arising from a change in measurement attribute on transition to IFRS 9.
H.1.14		The disclosures in IFRS 9 para 42L need not be made after the annual reporting period in which the entity initially applies the classification and measurement requirements for financial assets in IFRS 9.
H.1.15	IFRS7p42M	When required by IFRS 9 para 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:
H.1.16		(a) the fair value of the financial assets or financial liabilities at the end of the reporting period; and
H.1.17		(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.
H.1.18		The disclosures in IFRS 9 para 42M need not be made after the annual reporting period in which the entity initially applies the classification and measurement requirements for financial assets in IFRS 9.
H.1.19	IFRS7p42N	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:
H.1.20		(a) the effective interest rate determined on the date of initial application; and
H.1.21		(b) the interest revenue or expense recognised.

H.1.22		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 IFRS 9 para 42N 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.
H.1.23	IFRS7p42O	When an entity presents the disclosures set out in IFRS 9 paras 42K–42N, those disclosures, and the disclosures in IFRS 9 para 25, must permit reconciliation between:
H.1.24		(a) the measurement categories presented in accordance with IAS 39 and IFRS 9; and
H.1.25		(b) the class of financial instrument
H.1.26		as at the date of initial application.
H.1.27	IFRS7p42P	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.
H.1.28	IFRS7p42Q	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:
H.1.29		(a) IFRS 9 for prior periods; and
H.1.30		(b) IAS 39 for the current period.
H.1.31	IFRS7p42R	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 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.
H.1.32	IFRS7p42S	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.
H.2.		Transition
H.2.1	IFRS7p44Z	IFRS 9, as issued in July 2014, amended paragraphs 2–5, 8–11, 14, 20, 28–30, 36, 42C–42E, Appendix A and paragraphs B1, B5, B9, B10, B22 and B27, deleted paragraphs 12, 12A, 16, 22–24, 37, 44E, 44F, 44H–44J, 44N, 44S–44W, 44Y, B4 and Appendix D and added paragraphs 5A, 10A, 11A, 11B, 12B–12D, 16A, 20A, 21A–21D, 22A–22C, 23A–23F, 24A–24G, 35A–35N, 42I–42S, 44ZA and B8A–B8J. An entity shall apply those amendments when it applies IFRS 9. Those amendments need not be applied to comparative information provided for periods before the date of initial application of IFRS 9.