

BAB V

PENUTUP

5.1. Kesimpulan

Penelitian ini membuktikan dengan diberlakukannya IFRS, terdapat perbedaan tingkat pengungkapan antara perusahaan asing dan domestik. Selain itu, penelitian ini juga membuktikan bahwa tingkat pengungkapan perusahaan asing lebih tinggi daripada perusahaan domestik. Hal ini disebabkan perusahaan asing mengikuti standar yang ditetapkan oleh perusahaan induknya di luar negeri dan perusahaan asing memiliki sistem informasi yang lebih efisien. Perlunya konvergensi dengan peraturan yang ada di Indonesia yang tentunya membutuhkan waktu yang tidak singkat mengakibatkan perusahaan domestik di Indonesia menjadi lebih lambat dalam menerapkan standar akuntansi global yang ada.

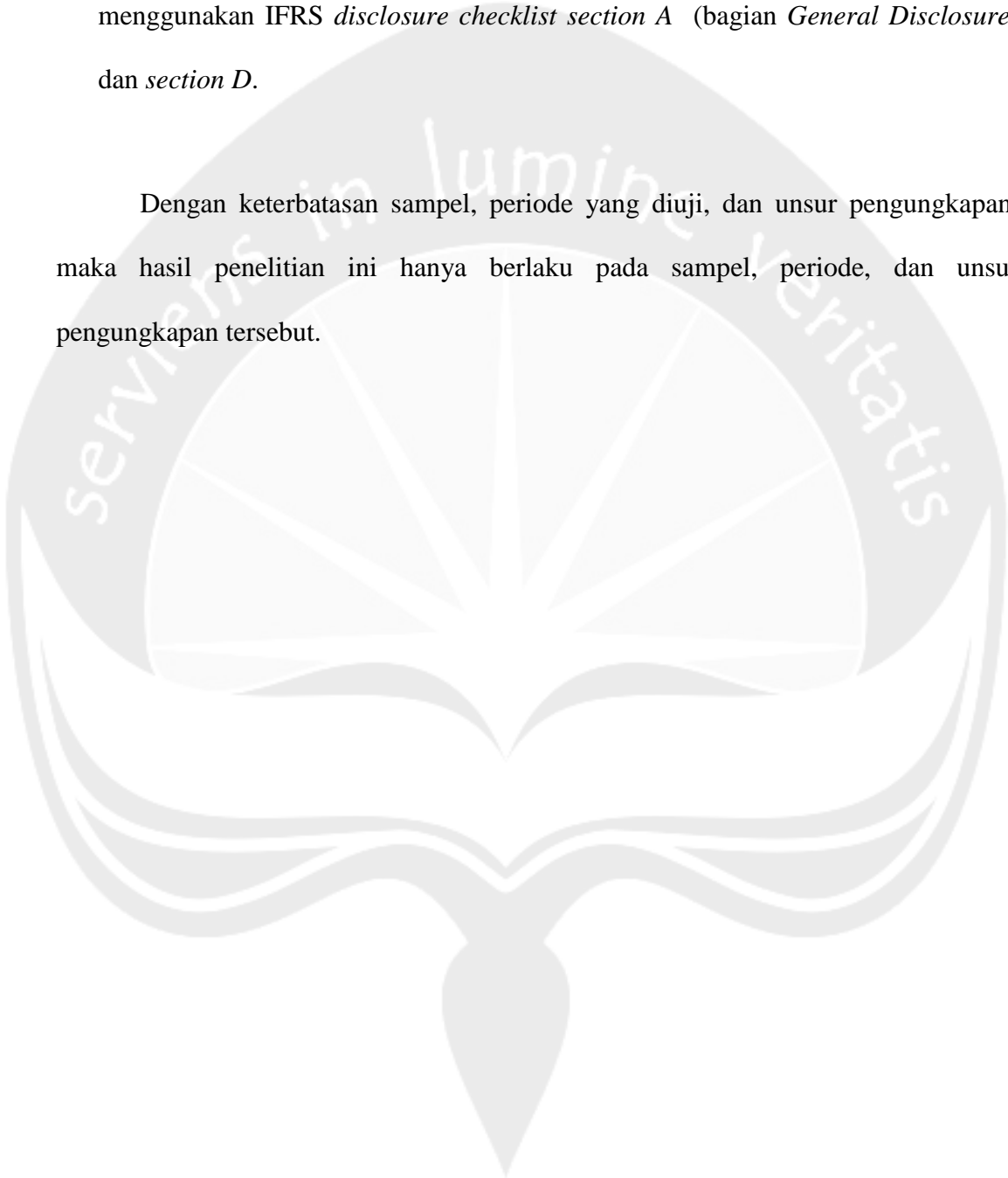
5.2. Keterbatasan Hasil Penelitian

Keterbatasan dalam penelitian ini adalah:

- a. Sampel penelitian ini hanya menggunakan empat tahun perbandingan karena pada saat penelitian dilakukan, penerapan IFRS baru berjalan selama empat tahun yaitu dari tahun 2009 sampai tahun 2012.

- b. IFRS *disclosure checklist* dari PwC yang digunakan pada penelitian ini hanya menggunakan IFRS *disclosure checklist section A* (bagian *General Disclosure*) dan *section D*.

Dengan keterbatasan sampel, periode yang diuji, dan unsur pengungkapan, maka hasil penelitian ini hanya berlaku pada sampel, periode, dan unsur pengungkapan tersebut.



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Lampiran 1

Daftar Nama Sampel Perusahaan

Daftar Nama Sampel Perusahaan Asing

No.	Kode	Nama Perusahaan	Industri
1.	CKRA	Cakra Mineral Tbk.	<i>Agriculture – Crops</i>
2.	SIMP	Salim Ivomas Pratama Tbk	<i>Agriculture – Plantation</i>
3.	ATPK	ATPK Resources Tbk	<i>Mining – Coal Mining</i>
4.	ITMG	Indo Tambangraya Megah Tbk	<i>Mining – Coal Mining</i>
5.	MYOH	Samindo Resources Tbk	<i>Mining – Coal Mining</i>
6.	MDEC	Medco Energi Internasional Tbk	<i>Mining – Crude Petroleum & Natural Gas Production</i>
7.	INCO	Vale Indonesia Tbk	<i>Mining – Metal & Mineral Mining</i>
8.	PSAB	J Resources Asia Pasifik Tbk	<i>Mining – Metal & Mineral Mining</i>
9.	INTP	Indocement Tungal Prakarsa Tbk	<i>Basic Industry & Chemicals – Cement</i>
10.	CTBN	Citra Tubindo Tbk	<i>Basic Industry & Chemicals – Metal & Allied Products</i>
11.	AKKU	Alam Karya Unggul Tbk	<i>Basic Industry & Chemicals – Plastics & Packaging</i>
12.	SIMA	Siwani Makmur Tbk	<i>Basic Industry & Chemicals – Plastics & Packaging</i>
13.	JPFA	JAPFA Comfeed Indonesia Tbk	<i>Basic Industry & Chemicals – Animal Feed</i>
14.	ASII	Astra International Tbk	<i>Miscellaneous Industry – Automotive & Components</i>
15.	GJTL	Gajah Tungal Tbk	<i>Miscellaneous Industry – Automotive & Components</i>
16.	ERTX	Eratex Djaja Tbk	<i>Miscellaneous Industry – Textile, Garment</i>
17.	POLY	Asia Pacific Fibers Tbk	<i>Miscellaneous Industry – Textile, Garment</i>
18.	HMSP	HM Sampoerna Tbk	<i>Consumer Good Industry – Tobacco Manufacturers</i>
19.	MERK	Merck Tbk	<i>Consumer Good Industry – Pharmaceuticals</i>
20.	SMDM	Suryamas Dutamakmur Tbk	<i>Property, Real Estate, & Building Construction - Property & Real Estate</i>

21.	EXCL	XL Axiata Tbk	<i>Infrastructure, Utilities, & Transportation – Telecommunication</i>
22.	BABP	Bank ICB Bumiputera Tbk	<i>Finance – Bank</i>
23.	BAEK	Bank Ekonomi Raharja Tbk	<i>Finance – Bank</i>
24.	BBNP	Bank Nusantara Parahyangan Tbk	<i>Finance – Bank</i>
25.	BDMN	Bank Danamon Indonesia Tbk	<i>Finance – Bank</i>
26.	BKSW	Bank QNB Kesawan Tbk	<i>Finance – Bank</i>
27.	BNII	Bank Internasional Indonesia Tbk	<i>Finance – Bank</i>
28.	BSWD	Bank of India Indonesia Tbk	<i>Finance – Bank</i>
29.	NISP	Bank OCBC NISP Tbk	<i>Finance – Bank</i>
30.	TRIM	Trimegah Securities Tbk	<i>Finance – Securities Company</i>
31.	ABDA	Asuransi Bina Dana Arta Tbk	<i>Finance – Insurance</i>
32.	GSMF	Equity Development Investment Tbk	<i>Finance – Others</i>
33.	LPPS	Lippo Securities Tbk	<i>Finance – Others</i>
34.	SMMA	Sinar Mas Multiartha Tbk	<i>Finance – Others</i>
35.	BMSR	Bintang Mitra Semestaraya Tbk	<i>Trade, Service, & Investment – Wholesale (Durable & Non Durable Goods)</i>
36.	INTD	Inter Delta Tbk	<i>Trade, Service, & Investment – Wholesale (Durable & Non Durable Goods)</i>
37.	WICO	Wicaksana Overseas International Tbk	<i>Trade, Service, & Investment – Wholesale (Durable & Non Durable Goods)</i>
38.	HERO	Hero Supermarket Tbk	<i>Trade, Service, & Investment – Retail Trade</i>
39.	KOIN	Kokoh Inti Arebama Tbk	<i>Trade, Service, & Investment – Retail Trade</i>
40.	SONA	Sona Topas Tourism Industry Tbk	<i>Trade, Service, & Investment – Retail Trade</i>
41.	TRIO	Trikonsel Oke Tbk	<i>Trade, Service, & Investment – Retail Trade</i>
42.	SMMT	Golden Eagle Energy Tbk	<i>Trade, Service, & Investment – Tourism, Restaurant, & Hotel</i>
43.	KBLV	First Media Tbk	<i>Trade, Service, & Investment – Advertising, Printing, & Media</i>

Daftar Nama Sampel Perusahaan Domestik

No.	Kode	Nama Perusahaan	Industri
1.	BISI	Bisi International Tbk	<i>Agriculture – Crops</i>
2.	SMAR	SMART Tbk	<i>Agriculture – Plantation</i>
3.	KKGI	Resource Alam Indonesia Tbk	<i>Mining – Coal Mining</i>
4.	PKPK	Perdana Karya Perkasa Tbk	<i>Mining – Coal Mining</i>
5.	PTBA	Tambang Batubara Bukit Asam Tbk	<i>Mining – Coal Mining</i>
6.	ENRG	Energi Mega Persada Tbk	<i>Mining – Crude Petroleum & Natural Gas Production</i>
7.	ANTM	Aneka Tambang (Persero) Tbk	<i>Mining – Metal & Mineral Mining</i>
8.	TINS	Timah (Persero) Tbk	<i>Mining – Metal & Mineral Mining</i>
9.	SMGR	Semen Indonesia (Persero) Tbk	<i>Basic Industry & Chemicals – Cement</i>
10.	INAI	Indal Aluminium Industry Tbk	<i>Basic Industry & Chemicals – Metal & Allied Products</i>
11.	APLI	Asiaplast Industries Tbk	<i>Basic Industry & Chemicals – Plastics & Packaging</i>
12.	YPAS	Yanaprima Hastapersada Tbk	<i>Basic Industry & Chemicals – Plastics & Packaging</i>
13.	CPIN	Charoen Pokphand Indonesia Tbk	<i>Basic Industry & Chemicals – Animal Feed</i>
14.	AUTO	Astra Otoparts Tbk	<i>Miscellaneous Industry – Automotive & Components</i>
15.	IMAS	Indomobil Sukses Internasional Tbk	<i>Miscellaneous Industry – Automotive & Components</i>
16.	MYTX	Apac Citra Centertex Tbk	<i>Miscellaneous Industry – Textile, Garment</i>
17.	PBRX	Pan Brothers Tbk	<i>Miscellaneous Industry – Textile, Garment</i>
18.	GGRM	Gudang Garam Tbk	<i>Consumer Good Industry – Tobacco Manufacturers</i>
19.	PYFA	Pyridam Farma Tbk	<i>Consumer Good Industry – Pharmaceuticals</i>
20.	LPCK	Lippo Cikarang Tbk	<i>Property, Real Estate, & Building Construction - Property & Real Estate</i>
21.	ISAT	Indosat Tbk	<i>Infrastructure, Utilities, & Transportation – Telecommunication</i>
22.	AGRO	Bank Rakyat Indonesia Agrianiaga Tbk	<i>Finance – Bank</i>
23.	BBCA	Bank Central Asia Tbk	<i>Finance – Bank</i>

24.	BCIC	Bank Mutiara Tbk	<i>Finance – Bank</i>
25.	BEKS	Bank Pundi Indonesia Tbk	<i>Finance – Bank</i>
26.	BNBA	Bank Bumi Arta Tbk	<i>Finance – Bank</i>
27.	BNLI	Bank Permata Tbk	<i>Finance – Bank</i>
28.	INPC	Bank Artha Graha Internasional Tbk	<i>Finance – Bank</i>
29.	MEGA	Bank Mega Tbk	<i>Finance – Bank</i>
30.	KREN	Kresna Graha Sekurindo Tbk	<i>Finance – Securities Company</i>
31.	AMAG	Asuransi Multi Artha Guna Tbk	<i>Finance – Insurance</i>
32.	BCAP	Bhakti Capital Indonesia Tbk	<i>Finance – Others</i>
33.	MTFN	Capitalinc Investment Tbk	<i>Finance – Others</i>
34.	RODA	Royal Oak Development Asia Tbk	<i>Finance – Others</i>
35.	ASIA	Asia Natural Resources Tbk	<i>Trade, Service, & Investment – Wholesale (Durable & Non Durable Goods)</i>
36.	LTLS	Lautan Luas Tbk	<i>Trade, Service, & Investment – Wholesale (Durable & Non Durable Goods)</i>
37.	TIRA	Tira Austenite Tbk	<i>Trade, Service, & Investment – Wholesale (Durable & Non Durable Goods)</i>
38.	AMRT	Sumber Alfaria Trijaya Tbk	<i>Trade, Service, & Investment – Retail Trade</i>
39.	CSAP	Catur Sentosa Adiprana Tbk	<i>Trade, Service, & Investment – Retail Trade</i>
40.	MAPI	Mitra Adiperkasa Tbk	<i>Trade, Service, & Investment – Retail Trade</i>
41.	TKGA	Toko Gunung Agung Tbk	<i>Trade, Service, & Investment – Retail Trade</i>
42.	ICON	Island Concepts Indonesia Tbk	<i>Trade, Service, & Investment – Tourism, Restaurant, & Hotel</i>
43.	SCMA	Surya Citra Media Tbk	<i>Trade, Service, & Investment – Advertising, Printing, & Media</i>

Lampiran 2

Daftar *Total Disclosure Ratio*

Daftar *Total Disclosure Ratio* pada Perusahaan Asing

No.	Kode Perusahaan	<i>Total Disclosure Ratio</i>			
		2009	2010	2011	2012
1.	CKRA	0.54	0.57	0.64	0.64
2.	SIMP	0.62	0.62	0.71	0.71
3.	ATPK	0.41	0.44	0.49	0.50
4.	ITMG	0.56	0.56	0.65	0.68
5.	MYOH	0.39	0.41	0.64	0.64
6.	MDEC	0.58	0.61	0.69	0.82
7.	INCO	0.46	0.45	0.53	0.52
8.	PSAB	0.52	0.53	0.66	0.65
9.	INTP	0.57	0.58	0.69	0.66
10.	CTBN	0.55	0.56	0.69	0.69
11.	AKKU	0.52	0.53	0.67	0.67
12.	SIMA	0.36	0.40	0.49	0.48
13.	JPFA	0.42	0.62	0.69	0.68
14.	ASII	0.59	0.61	0.70	0.68
15.	GJTL	0.60	0.61	0.85	0.83
16.	ERTX	0.67	0.68	0.77	0.77
17.	POLY	0.57	0.58	0.82	0.83
18.	HMSP	0.57	0.59	0.69	0.82
19.	MERK	0.57	0.59	0.79	0.78
20.	SMDM	0.60	0.59	0.66	0.67
21.	EXCL	0.41	0.41	0.52	0.53
22.	BABP	0.58	0.59	0.69	0.70
23.	BAEK	0.57	0.59	0.67	0.70
24.	BBNP	0.43	0.46	0.71	0.84
25.	BDMN	0.43	0.63	0.85	0.84
26.	BKSW	0.41	0.47	0.85	0.83
27.	BNII	0.46	0.74	0.84	0.78
28.	BSWD	0.67	0.69	0.79	0.85
29.	NISP	0.57	0.74	0.85	0.76
30.	TRIM	0.58	0.59	0.82	0.84
31.	ABDA	0.38	0.68	0.65	0.75
32.	GSMF	0.67	0.69	0.63	0.78

33.	LPPS	0.39	0.53	0.65	0.64
34.	SMMA	0.38	0.74	0.83	0.81
35.	BMSR	0.58	0.71	0.80	0.81
36.	INTD	0.56	0.47	0.69	0.80
37.	WICO	0.38	0.61	0.83	0.81
38.	HERO	0.57	0.58	0.67	0.69
39.	KOIN	0.43	0.57	0.69	0.68
40.	SONA	0.44	0.56	0.69	0.67
41.	TRIO	0.59	0.59	0.69	0.72
42.	SMMT	0.43	0.57	0.68	0.68
43.	KBLV	0.56	0.55	0.63	0.65

Daftar *Total Disclosure Ratio* pada Perusahaan Domestik

No.	Kode Perusahaan	<i>Total Disclosure Ratio</i>			
		2009	2010	2011	2012
1.	BISI	0.38	0.44	0.59	0.61
2.	SMAR	0.48	0.49	0.58	0.57
3.	KKGI	0.44	0.45	0.58	0.55
4.	PKPK	0.48	0.48	0.55	0.55
5.	PTBA	0.49	0.65	0.71	0.72
6.	ENRG	0.47	0.49	0.58	0.56
7.	ANTM	0.48	0.51	0.73	0.71
8.	TINS	0.49	0.49	0.57	0.60
9.	SMGR	0.48	0.62	0.72	0.70
10.	INAI	0.44	0.45	0.54	0.56
11.	APLI	0.38	0.45	0.73	0.72
12.	YPAS	0.44	0.45	0.60	0.57
13.	CPIN	0.47	0.49	0.61	0.61
14.	AUTO	0.50	0.50	0.60	0.58
15.	IMAS	0.50	0.48	0.58	0.72
16.	MYTX	0.47	0.61	0.71	0.71
17.	PBRX	0.47	0.49	0.57	0.56
18.	GGRM	0.50	0.50	0.58	0.56
19.	PYFA	0.44	0.44	0.50	0.55
20.	LPCK	0.46	0.60	0.69	0.70
21.	ISAT	0.49	0.64	0.73	0.74
22.	AGRO	0.43	0.63	0.73	0.72
23.	BBCA	0.43	0.65	0.72	0.75
24.	BCIC	0.56	0.60	0.69	0.68

25.	BEKS	0.44	0.60	0.67	0.66
26.	BNBA	0.43	0.60	0.70	0.69
27.	BNLI	0.57	0.64	0.75	0.74
28.	INPC	0.42	0.59	0.71	0.70
29.	MEGA	0.42	0.51	0.77	0.76
30.	KREN	0.37	0.37	0.48	0.58
31.	AMAG	0.57	0.57	0.68	0.71
32.	BCAP	0.43	0.64	0.72	0.72
33.	MTFN	0.37	0.59	0.74	0.72
34.	RODA	0.34	0.50	0.64	0.58
35.	ASIA	0.39	0.40	0.50	0.48
36.	LTLS	0.44	0.46	0.55	0.52
37.	TIRA	0.44	0.46	0.55	0.53
38.	AMRT	0.44	0.58	0.68	0.71
39.	CSAP	0.38	0.58	0.66	0.63
40.	MAPI	0.48	0.62	0.70	0.72
41.	TKGA	0.44	0.45	0.55	0.52
42.	ICON	0.38	0.42	0.58	0.58
43.	SCMA	0.38	0.43	0.53	0.52

Lampiran 3
Hasil SPSS
Uji Chi-Square

Crosstabs

Case Processing Summary						
	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
TDR * AsingDomestik	344	100,0%	0	,0%	344	100,0%

TDR * AsingDomestik Crosstabulation				
Count				
		AsingDomestik		Total
		Asing	Domestik	
TDR	Rendah	7	11	18
	Sedang	68	105	173
	Tinggi	77	52	129
	Sangat Tinggi	20	4	24
Total		172	172	344

Chi-Square Tests			
	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	24,314(a)	3	,000
Likelihood Ratio	25,391	3	,000
Linear-by-Linear Association	21,888	1	,000
N of Valid Cases	344		
a 0 cells (.0%) have expected count less than 5. The minimum expected count is 9,00.			

Lampiran 4

Hasil SPSS

Uji Mann-Whitney-Wilcoxon

NPar Tests

Descriptive Statistics					
	N	Mean	Std. Deviation	Minimum	Maximum
KODETDR	344	3,46	,703	2	5
KODE	344	1,50	,501	1	2

Mann-Whitney Test

Ranks				
	KODE	N	Mean Rank	Sum of Ranks
KODETDR	ASING	172	195,17	33568,50
	DOMESTIK	172	149,83	25771,50
	Total	344		

Test Statistics(a)	
	KODETDR
Mann-Whitney U	10893,500
Wilcoxon W	25771,500
Z	-4,669
Asymp. Sig. (2-tailed)	,000
a Grouping Variable: KODE	

Lampiran 5

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IFRS DISCLOSURE CHECKLIST***SECTION A (General Disclosure) & SECTION D***

IFRS disclosure checklist 2012

October 2012

Introduction

The IFRS disclosure checklist has been updated to take into account standards and interpretations effective for financial years beginning on or after 1 January 2012.

Areas in which disclosure requirements have change since 2011 have been highlighted in grey.

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

	Effective date
• Amendments to IFRS 7, 'Disclosures – Transfer of financial assets'	1 July 2011
• Amendments to IFRS 1, 'First-time adoption of International Financial Reporting Standards – Severe hyperinflation and removal of fixed dates for first-time adopters'	1 July 2011
• Amendment to IAS 12, 'Income taxes – Recovery of underlying assets'	1 January 2012

Forthcoming standards and interpretations are:

• Amendment to IAS 1, 'Presentation of financial statements – Presentation of items of other comprehensive income'	1 July 2012
• IFRS 10, 'Consolidated financial statements'	1 January 2013
• IFRS 11, 'Joint arrangements'	1 January 2013
• IFRS 12, 'Disclosure of interests in other entities'	1 January 2013
• Amendments to IFRS 10, IFRS 11 and IFRS 12 – Transition guidance	1 January 2013
• IFRS 13, 'Fair value measurement'	1 January 2013
• IAS 19 (revised), 'Employee benefits'	1 January 2013
• IAS 27 (revised), 'Separate financial statements'	1 January 2013
• IAS 28 (revised), 'Investments in associates and joint ventures'	1 January 2013
• Amendment to IFRS 1, 'First-time adoption of International Financial Reporting Standards' – government loans	1 January 2013
• Amendment to IFRS 7, 'Financial instruments: Disclosures – Offsetting financial assets and financial liabilities'	1 January 2013
• IFRIC 20, 'Stripping costs in the production phase of a surface mine'	1 January 2013
• Annual improvements 2011	1 January 2013
• Amendment to IAS 32, 'Financial instruments: Presentation – Offsetting financial assets and financial liabilities'	1 January 2014
• IFRS 9, 'Financial instruments'	1 January 2015

These are addressed in Section H.

The checklist does not address the measurement and recognition requirements of IFRS; a thorough reading of those standards and interpretations that are relevant to the reporting entity's circumstances will be necessary. This disclosure checklist does not include IAS 34, 'Interim financial reporting'.

Disclosure requirements resulting from standards and interpretations that have been issued and are effective for annual periods beginning on or after 1 January 2012 are included in Section A. Section H sets out the disclosure requirements of standards and interpretations that are effective for annual periods beginning after 1 January 2012 but that are available for early adoption. It is possible that standards and interpretations that will be applicable to financial statements for periods beginning after 1 January 2012 could be amended, with the amendment applicable to financial statement periods beginning after 1 January 2012. Any such changes and additional requirements will need to be considered when preparing financial statements in accordance with IFRS.

When preparing financial statements in accordance with IFRSs, an entity should have regards to its local and regulatory requirements. This IFRS disclosure checklist does not consider any requirements of a particular jurisdiction.

This checklist is intended for general reference purposes only; it is not a substitute for reading the standards and interpretations themselves, or for professional judgement as to the fairness of presentation. Further specific information may be required in order to ensure fair presentation under IFRS depending on the circumstances. Additional accounting disclosures may be required in order to comply with local laws, national financial reporting standards and/or stock exchange regulations.

Structure of disclosure checklist

- Section A Disclosures for consideration by all entities
- Section B Disclosures required of all entities but only in certain situations
- Section C Industry-specific disclosures
- Section D Additional disclosures required of listed entities
- Section E Additional disclosures required of entities that issue insurance contracts
- Section F Additional disclosures required for retirement benefit plans
- Section G Suggested disclosures for financial review outside the financial statements
- Section H Disclosures required of entities that early-adopt IFRSs effective for annual periods beginning after 1 January 2012.

Format of disclosure checklist

The disclosure checklist is presented in a format designed to facilitate the collection and review of disclosures for each component of the financial statements. All disclosures have been grouped by subject, where appropriate. The references in the left-hand margin of the checklist represent the paragraphs of the standards in which the disclosure requirements appear – for example, ‘8p40’ indicates IAS 8 paragraph 40. The designation ‘DV’ (disclosure voluntary) indicates that the relevant IFRS encourages, but does not require, the disclosure. Additional notes and explanations are shown in *italics*.

Disclosure requirements resulting from standards and interpretations that have been issued but are not yet effective are included in the relevant section, together with the disclosure requirements resulting from standards and interpretations that are still valid.

The box in the right-hand margin of each page is designed to assist in completing the checklist. In the left-hand box (headed ‘Y-NA-NM’) one of the following should be entered for each disclosure item:

- Y (‘Yes’) – the appropriate disclosure has been made;
- NA (‘Not applicable’) – the item does not apply to the reporting entity; or
- NM (‘Not material’) – the item is regarded as not material to the financial statements of the reporting entity.

Materiality is defined in IAS 1 paragraph 7, and in paragraphs QC11 of the IASB’s ‘Conceptual framework for financial reporting’. IAS 1 paragraph 31 states that a specific disclosure requirement in a standard or an interpretation need not be satisfied if the information is not material.

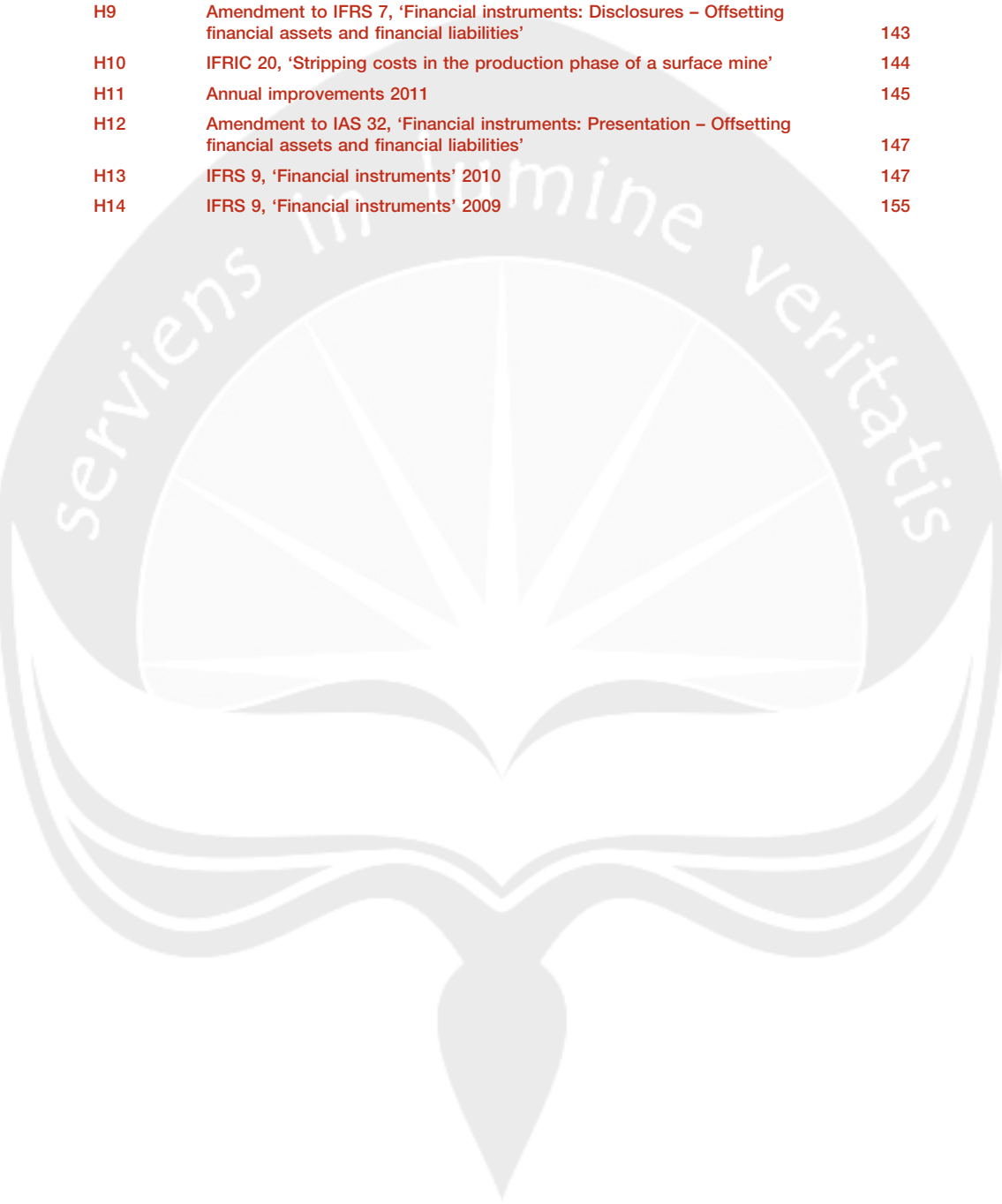
The right-hand box on each page (headed ‘Ref’) can be used to insert a reference to the relevant part of the financial statements (for example, Note 7) for all items that have been marked ‘Y’ in the left-hand box.

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Section A

Disclosures for consideration by all entities



A1 General disclosures**1. General disclosures**

		Y-NA-NM	REF
1p15	1. 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.		
1p27	An entity prepares its financial statements, except for cash flow information, using the accrual basis of accounting.		
1p10 (a), (b), (c), (d), (e)	2. Include the following components in the financial statements: <ul style="list-style-type: none"> (a) a statement of financial position (balance sheet) at the period end date; (b) a statement of comprehensive income for the period; (c) separate income statement (if presented); (d) a statement of changes in equity for the period; (e) a statement of cash flows for the period; and (f) notes, including a summary of significant accounting policies and other explanatory information. 		
1p12	Where a separate income statement is presented, display immediately before the statement of comprehensive income.		
1p10(f)	3. Where an entity applies an accounting policy retrospectively or makes a retrospective restatement of items, or reclassifies items in its financial statements, include a statement of financial position as at the beginning of the earliest comparative period.		
1p11	4. Present with equal prominence all of the financial statements.		
1p29	5. Present separately each material class of similar items. Present separately items of a dissimilar nature or function unless they are immaterial.		
1p32	6. Do not offset assets and liabilities or income and expenses unless required or permitted by an IFRS.		
1p16	7. Make an explicit and unreserved statement in the notes that the financial statements comply with IFRS. <i>Financial statements should not be described as complying with IFRS unless they comply with all the requirements of IFRSs.</i>		
1p49	8. Identify the financial statements and distinguish them from other information in the same published documents.		
1p51	9. Identify each financial statement and the notes.		
1p51 (a), (b), (c), (d), (e)	10. Display the following information prominently, and repeat where necessary for the information presented to be understood: <ul style="list-style-type: none"> (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; (b) whether the financial statements are for an individual entity or a group of entities; (c) the date of the end of the reporting period or the period covered by the financial statements and notes; (d) the presentation currency (defined in IAS 21); and (e) the level of rounding used in presenting amounts in the financial statements. 		

		Y-NA-NM	REF
1p31	An entity need not provide a specific disclosure required by an IFRS if the information is not material.		
1p36 (a), (b)	<p>11. 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:</p> <p>(a) the period covered by the financial statements;</p> <p>(b) the reason for using a longer or shorter period; and</p> <p>(c) the fact that amounts presented in the financial statements are not entirely comparable.</p>		
10p17	<p>12. Include the following in the notes to the financial statements:</p> <p>(a) the date when the financial statements were authorised for issue;</p> <p>(b) the body who gave that authorisation; and</p> <p>(c) whether the entity's owners or others have the power to amend the financial statements after issue.</p>		
	2. Presentation and functional currency		
21p53	1. 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.		
21p54	2. 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.		
21p55	3. 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.		
21p56	4. 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).		
21p57	<p>5. 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:</p> <p>(a) clearly identify the information as supplementary information to distinguish it from the information that complies with IFRSs;</p> <p>(b) disclose the currency in which the supplementary information is displayed; and</p> <p>(c) disclose the entity's functional currency and the method of translation used to determine the supplementary information.</p>		
	3. Other disclosures		
1p112 (a), (b), (c)	<p>1. Disclose in the notes:</p> <p>(a) information about the basis of preparation of the financial statements and the specific accounting policies used;</p>		

		Y-NA-NM	REF
	(b) the information required by IFRSs that is not presented elsewhere in the financial statements; and (c) information that is not presented elsewhere but is relevant to an understanding of the financial statements.		
1p113	The notes are given in a systematic manner, as far as is practicable, with each item 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.		
1p114, 115	Notes are normally presented in the following order to assist users to understand the financial statements and to compare them with financial statements of other entities (unless considered necessary or desirable to vary the order):		
1p114(a)	(a) statement of compliance with IFRSs (see IAS 1 para 16);		
1p114(b)	(b) summary of significant accounting policies applied (see IAS 1 para 117);		
1p114(c)	(c) supporting information for items presented in the statements of financial position and of comprehensive income, in the separate income statement (if presented), and in the statements of changes in equity and of cash flows, in the order in which each statement and each line item is presented; and		
1p114(d)	(d) other disclosures, including: (i) contingent liabilities (see IAS 37) and unrecognised contractual commitments; (ii) non-financial disclosures (see IFRS 7).		
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.		
1p17(c)	2. 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.		
1p38	3. 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.		
1p39	4. An entity disclosing comparative information presents, as a minimum, two statements of financial position, two of each of the other statements, and related notes. Where 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, it presents, as a minimum, three statements of financial position, two of each of the other statements, and related notes. An entity presents statements of financial position as at: (a) the end of the current period; (b) the end of the previous period (which is the same as the beginning of the current period); and (c) the beginning of the earliest comparative period.		
1p41 (a), (b), (c)	5. Where an entity has reclassified comparative amounts due to a change in presentation or classification of items in its financial statements, disclose: (a) the nature of the reclassification;		

		Y-NA-NM	REF
	(b) the amount of each item or class of item that is reclassified; and (c) the reason for the reclassification. <i>When an entity changes the presentation or classification of items in its financial statements, reclassify comparative amounts unless it is impracticable to do so.</i>		
1p42	5. Where an entity changes the presentation or classification of items, but it is impracticable to reclassify comparative amounts, disclose: (a) the reason for not reclassifying the amounts; and (b) the nature of the adjustments that would have been made if the amounts had been reclassified.		
1p45	6. Retain the presentation and classification of items in the financial statements from one period to the next unless: (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 (b) an IFRS requires a change in presentation.		
1p138(a-c)	7. Disclose the following: (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); (b) a description of the nature of the entity's operations and its principal activities; (c) the name of the parent and the ultimate parent of the group;		
24p13	(d) name of the immediate parent entity (or other controlling shareholder);		
24p13	(e) name of the ultimate controlling party.		
24p13	If neither the parent entity nor the ultimate parent entity present financial statements available for public use, disclose the name of the next most senior parent that does so.		
DV	8. Entities may present outside the financial statements a financial review by management that describes and explains the main features of the entity's financial performance and financial position, and the principal uncertainties it faces. Refer to Section G.		
IFRS6p24(b)	9. Entities 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			
1. General disclosures			
1p117(a), (b)	1. Disclose in the summary of significant accounting policies: (a) the measurement basis (or bases) used in preparing the financial statements; and (b) the other accounting policies used that are relevant to an understanding of the financial statements.		
1p122	2. Disclose in the summary of 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.		

		Y-NA-NM	REF
1p125 (a), (b)	3. 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: <ul style="list-style-type: none"> (a) their nature, and (b) their carrying amount as at the period end date. 		
1p129	<i>Examples of the types of disclosures an entity makes are:</i> <ul style="list-style-type: none"> (a) <i>the nature of the assumption or other estimation uncertainty;</i> (b) <i>the sensitivity of carrying amounts to the methods, assumptions and estimates underling their calculation, including the reasons for the sensitivity;</i> (c) <i>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</i> (d) <i>an explanation of the changes made to past assumptions concerning those assets and liabilities, if the uncertainty remains unresolved.</i> 		
1p131	4. 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: <ul style="list-style-type: none"> (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; (b) the nature and carrying amount of the specific asset or liability (or class of assets or liabilities) affected by the assumption. 		
27p24 28p26 31p33	5. In consolidated financial statements, the results of all subsidiaries, associates and joint ventures should be consolidated, equity accounted or proportionally consolidated, as applicable, using uniform accounting policies for like transactions and other events in similar circumstances.		
8p28	6. In accordance with the transition provisions of each standard, disclose whether any standards have been adopted by the reporting entity before the effective date.		
1p18	7. Inappropriate accounting policies are not rectified either by disclosure of the accounting policies used or by notes or explanatory material.		
	2. Specific policies		
	Disclosure of the following accounting policies is required:		
1p119	1. Consolidation principles, including accounting for: <ul style="list-style-type: none"> (a) subsidiaries; and (b) associates. 		
1p119	2. Business combinations.		
31p57	3. Joint ventures, including the method the venturer uses to recognise its interests in jointly controlled entities.		
1p119	4. Foreign currency transactions and translation.		
16p73(a)-(c)	5. Property, plant and equipment – for each class: <ul style="list-style-type: none"> (a) measurement basis (for example, cost less accumulated depreciation and impairment losses, or revaluation less subsequent depreciation); 		

		Y-NA-NM	REF
	(b) depreciation method (for example, the straight-line method); and (c) the useful lives or the depreciation rates used.		
40p75(a)-(e)	6. Investment property. Disclose: (a) whether the entity applies the fair value model or the cost model; (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; (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; (d) the methods and significant assumptions applied in determining the fair value of investment property, including a statement on whether the determination of fair value was supported by market evidence or was more heavily based on other factors (which should be disclosed) because of the nature of the property and lack of comparable market data; and (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.		
1p119	7. Other intangible assets. Disclose, for each class (distinguishing between internally generated and acquired assets): (a) accounting treatment (cost less amortisation, or, in very rare cases, revaluation less subsequent amortisation); (b) whether the useful lives are indefinite or finite; (c) for intangible assets with finite useful lives, the amortisation period and amortisation methods used (for example, the straight-line method); and (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.		
38p118(a) 38p118(a-b)			
38p108			
1p119	8. Treatment of research costs and the basis for capitalisation of development costs and website development costs.		
1p119, 23p9, p26(a)	9. Borrowing costs (<i>for example, expensed or capitalised as part of a qualifying asset</i>).		
IFRS7p21	10. For each class of financial asset, financial liability and equity instrument, disclose the accounting policies and methods adopted, including the criteria for recognition and the basis of measurement.		
IFRS7pB5	As part of the disclosure of an entity's accounting policies, disclose, for each category of financial assets, whether regular way purchases and sales of financial assets are accounted for at trade date or at settlement date (IAS 39 para 38).		
IFRS7p21, B5	Provide disclosure of all significant accounting policies, including the general principles adopted and the method of applying those principles to transactions, other events and conditions arising in the entity's business. In the case of financial instruments, such disclosure includes: (a) the criteria applied in determining when to recognise a financial asset or financial liability, and when to derecognise it;		

		Y-NA-NM	REF
	(b) the measurement basis applied to financial assets and financial liabilities on initial recognition and subsequently; and		
	(c) the basis on which income and expenses arising from financial assets and financial liabilities are recognised and measured.		
1p119	11. Leases.		
2p36(a)	12. Inventories, including the cost formula used (for example, FIFO or weighted average cost).		
1p119	13. Provisions.		
19p120A(a)	14. Employee benefit costs – including policy for recognising actuarial gains and losses.		
IFRS2p44	15. Share-based payments.		
1p119	16. Taxes, including deferred taxes.		
18p35(a), 1p119	17. Revenue recognition.		
18p35(a)	18. The method adopted to determine the stage of completion of transactions involving the rendering of services.		
20p39(a) 1p119	19. Government grants: (a) accounting policy; and (b) method of presentation in financial statements.		
1p119, 7p46	20. Definition of cash and cash equivalents.		
1p119	21. Segment reporting (<i>required for listed companies</i>): (a) definition of business and geographical segments; and (b) the basis for allocation of costs between segments.		
IFRS6p24(b)	22. Exploration and evaluation expenditures including the recognition of exploration and evaluation assets.		
36p80, 102	23. 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.		
IFRS6p21, 23	24. 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.		
	3. Changes in accounting policy		
8p19	1. 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.		
8p28	2. On initial application of a relevant standard or interpretation, disclose: (a) the title of the standard or interpretation; (b) that the change in accounting policy is made in accordance with its transitional provisions, when applicable; (c) the nature of the change in accounting policy; (d) a description of the transitional provisions, when applicable; (e) the transitional provisions that might have an effect on future periods, when applicable; (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;		

		Y-NA-NM	REF
	<p>(g) the amount of the adjustment relating to periods before those presented, to the extent practicable; and</p> <p>(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.</p> <p><i>These disclosures need not be repeated in the financial statements of subsequent periods.</i></p>		
8p30	<p>3. If an entity has not applied a new relevant standard or interpretation that has been issued but is not yet effective, disclose:</p> <p>(a) the fact that the entity did not apply the new standard or interpretation that has been issued but is not yet effective; and</p> <p>(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.</p>		
DV 8p31	<p>4. In complying with the previous paragraph, consider disclosing:</p> <p>(a) the title of the new standard or interpretation;</p> <p>(b) the nature of the impending change or changes in accounting policy;</p> <p>(c) the date by which application of the standard or interpretation is required;</p> <p>(d) the date as at which it plans to apply the standard or interpretation initially; and</p> <p>(e) either:</p> <p>(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</p> <p>(ii) if that impact is not known or reasonably estimable, a statement to that effect.</p>		
8p29	<p>5. On a voluntary change in accounting policy, disclose:</p> <p>(a) the nature of the change in accounting policy;</p> <p>(b) the reasons why applying the new accounting policy provides reliable and more relevant information;</p> <p>(c) the amount of the adjustment for the current period and each prior period presented, to the extent practicable:</p> <p>(i) for each financial statement line item affected; and</p> <p>(ii) if IAS 33 applies to the entity, the impact on basic and diluted earnings per share;</p> <p>(d) the amount of the adjustment relating to periods before those presented, to the extent practicable; and</p> <p>(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.</p> <p><i>These disclosures need not be repeated in the financial statements of subsequent periods.</i></p>		
IFRS6p13, 14	<p><i>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.</i></p>		

A3 Statement of comprehensive income and related notes

1. General disclosures

Refer to the Appendix to IAS 1 for an example income statement.

		Y-NA-NM	REF
1p81 (a), (b)	1. Present all items of income and expense recognised in a period: <ul style="list-style-type: none"> (a) in a single statement of comprehensive income; or (b) in a statement displaying components of profit or loss (a separate income statement) and a second statement beginning with profit or loss and displaying components of other comprehensive income (statement of comprehensive income). 		
1p82 (a-d), (e)(i), (e)(ii), (f-i)	2. Include in the statement of comprehensive income, as a minimum, line items showing the following amounts for the period: <ul style="list-style-type: none"> (a) revenue; (b) finance costs; (c) share of profit or loss of associates and joint ventures accounted for using the equity method; (d) tax expense; (e) a single amount comprising the total of: <ul style="list-style-type: none"> (i) the post-tax profit or loss on 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 groups that make up discontinued operations; (f) profit or loss; (g) each component of other comprehensive income classified by nature (excluding amounts in (h)); (h) share of the other comprehensive income of associates and joint ventures accounted for using the equity method; and (i) total comprehensive income. 		
1p83 (a)(i), (ii), (b)(i), (ii)	3. Disclose the following in the statement of comprehensive income as allocations for the period: <ul style="list-style-type: none"> (a) profit or loss for the period attributable to: <ul style="list-style-type: none"> (i) non-controlling interests; and (ii) owners of the parent; and (b) total comprehensive income for the period attributable to: <ul style="list-style-type: none"> (i) non-controlling interests; and (ii) owners of the parent. 		
1p84	<i>Entities may present the line items and disclosure as information required by paragraphs 82 and 83 above in the statement of comprehensive income or in the separate income statement (if presented).</i>		
1p85	4. Present additional line items, headings and subtotals in the statement of comprehensive income (and the separate income statement, if presented) when such presentation is relevant to an understanding of the entity's financial performance.		
1p90	5. Disclose, either in the statement of comprehensive income or in the notes, the amount of income tax relating to each component of other comprehensive income including reclassification adjustments.		
1p91	<i>Components of other comprehensive income may be presented:</i> <ul style="list-style-type: none"> (a) <i>net of related tax effects, or</i> 		

		Y-NA-NM	REF
	<i>(b) before related tax effects with one amount shown for aggregate amount of income tax relating to those components.</i>		
1p92	6. Disclose reclassification adjustments relating to components of other comprehensive income.		
1p94	7. 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.		
1p97	8. When items of income and expense are material, disclose their nature and amount separately.		
1p99, 1p100, 1p101	9. 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.		
1p104	10. Where the entity classifies expenses by function, disclose additional information on the nature of expenses, including depreciation, amortisation and employee benefits expense.		
20p29	11. Government grants related to income are sometimes presented as a credit in the statement of comprehensive income, either: (a) separately or under a general heading such as 'Other income'; or (b) deducted in reporting the related expense.		
20p29A	12. If an entity presents the components of profit or loss in a separate income statement, as described in IAS 1 para 81, it presents grants related to income as required in IAS 20 para 29.		
33p4	13. 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.		
33p4A	14. An entity that presents the components of profit or loss in a separate income statement, as described in IAS 1 para 81, presents earnings per share only in that separate statement.		
19p93B	15. Present actuarial gains and losses recognised in other comprehensive income as permitted by IAS 19 para 93A in the in the statement of comprehensive income.		
IFRS1p6	16. Prepare and present an opening IFRS statement of financial position at the date of transition to IFRSs.		
12p81(ab)	17. Disclose separately the amount of income tax relating to each component of other comprehensive income		
8p39, 40	18. 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.		
1p81, IFRIC17p14, IFRIC17p15	19. 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?		

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	2. Individual items		
18p35(b)	1. Disclose the amount of each significant category of revenue recognised during the period, including revenue arising from: (a) the sale of goods; (b) the rendering of services; (c) interest; (d) royalties; and (e) dividends.		
18p35(c)	2. Disclose the amount of non-cash revenue arising from exchanges of goods or services included in each significant category of revenue.		
1p30	3. Items not individually material are aggregated with other items in the statement of comprehensive income or in the notes.		
1p98	4. Circumstances that would give rise to the separate disclosure of items of income and expense include:		
1p98(a)	(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;		
1p98(b)	(b) a restructuring of the activities of an entity and the reversal of any provisions for the costs of restructuring;		
1p98(c)	(c) disposals of items of property, plant and equipment;		
1p98(d)	(d) disposals of investments;		
1p98(e)	(e) discontinued operations;		
1p98(f)	(f) litigation settlements; and		
1p98(g)	(g) other reversals of provisions.		
1p99, 1p100	5. 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).		
1p104	6. If expenses are classified by function, disclose additional information on the nature of expenses, including depreciation, amortisation expense and employee benefits expense.		
1p103	7. If expenses are classified by function, as a minimum, disclose the cost of sales separately from other expenses.		
19p46	8. Employee benefits – disclose:		
19p131	(a) the expense for defined contribution plans;		
19p142	(b) the expense resulting from other long-term employee benefits, if significant; and (c) the expense resulting from termination benefits, if significant.		
38p126	9. Disclose research and development expenditure recognised as an expense during the period.		
21p52(a)	10. Disclose 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 IAS 39.		
36p126(a)(b)	11. 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: (a) impairment losses; and (b) reversals of impairment losses.		

		Y-NA-NM	REF
38p118(d)	12. Disclose the line item(s) of the statement of comprehensive income in which any amortisation of intangible assets are included.		
IFRIC19p11	13. Disclose a gain or loss recognised in accordance with IFRIC 19 as a separate line item in profit or loss or in the notes.		
	3. Income tax		
12p79	1. Disclose the major components of tax expense (income). IAS 12 para 80, gives examples of the major components of tax expense (income).		
12p81(c)	2. Provide an explanation of the relationship between tax expense (income) and accounting profit in either of the following forms: (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 (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).		
12p81(d)	3. Provide an explanation of changes in the applicable tax rate(s) compared to the previous period.		
	4. Extraordinary items		
1p87	No items of income and expense should be presented as extraordinary items, either on the face of the income statement or in the notes.		
A4 Statement of changes in equity and related notes			
	1. Statement of changes in equity		
1p106(a), (b),(d)	1. Present a statement of changes in equity showing in the statement: (a) total comprehensive income for the period, showing separately the total amounts attributable to owners of the parent and to non-controlling interests; (b) for each component of equity, the effects of retrospective application or retrospective restatement recognised in accordance with IAS 8; (c) 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: (i) profit or loss; (ii) other comprehensive income; and (iii) transactions with owners in their capacity as owners, showing separately contributions by and distributions to owners and changes in ownership interests in subsidiaries that do not result in a loss of control.		
1p106A	2. 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.		
1p107	3. 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.		

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1p108	<i>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.</i>		
32p39	4. Disclose the amount of transaction costs accounted for as a deduction from equity in the period separately in the notes.		
IFRIC17 p16(b)	5. 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.		
	2. General disclosures		
1p79(b) 16p77(f) 38p124(b)	1. Disclose a description of the nature and purpose of each reserve within shareholders' equity, including restrictions on the distribution of the revaluation reserves (<i>this usually includes details of any restrictions on distributions for each reserve in shareholders' equity, although it is not specified in IAS 1</i>).		
36p126(c), (d)	2. Disclose the amount of impairment losses and the amount of reversals of impairment losses, recognised directly in equity during the period, for each class of assets.		
1p79(a)	3. Disclose the following for each class of share capital either on the balance sheet or in the statement of changes in equity or in the notes (<i>this information is usually disclosed in the notes</i>):		
1p79(a)(i), (ii)	(a) the number of shares issued and fully paid, and issued but not fully paid;		
1p79(a)(iii)	(b) par value per share, or that the shares have no par value;		
1p79(a)(iv)	(c) a reconciliation of the number of shares outstanding at the beginning and end of the year;		
1p79(a)(v)	(d) the rights, preferences and restrictions attached to each class of share capital, including restrictions on the distribution of dividends and the repayment of capital;		
1p79(a)(vi)	(e) shares in the entity held by the entity itself or by the entity's subsidiaries or associates; and		
1p79(a)(vii)	(f) shares reserved for issuance under options and sales contracts, including the terms and amounts.		
32p15,18,20 AG25,AG26	<i>Certain types of preference shares should be classified as liabilities (not in equity). Refer to IAS 32 para 18(a).</i>		
1p80	4. 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.		
10p13, 1p137(a)	5. 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.		
1p137(b)	6. Disclose the amount of any cumulative preference dividends not recognised.		

A5 Balance sheet and related notes

Y-NA-NM REF

1. General disclosures*Refer to the Appendix to IAS 1 for an example balance sheet.*

- | | | Y-NA-NM | REF |
|-------------------|---|---------|-----|
| 1p54 (a-r) | 1. Include in the statement of financial position, as a minimum, the following line items:
(a) property, plant and equipment;
(b) investment property;
(c) intangible assets;
(d) financial assets (excluding amounts shown under (e), (h) and (i));
(e) investments accounted for using the equity method;
(f) biological assets;
(g) inventories;
(h) trade and other receivables;
(i) cash and cash equivalents;
(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;
(k) trade and other payables;
(l) provisions;
(m) financial liabilities (excluding amounts shown under (k) and (l));
(n) liabilities and assets for current tax, as defined in IAS 12;
(o) deferred tax liabilities and deferred tax assets, as defined in IAS 12;
(p) liabilities included in disposal groups classified as held for sale in accordance with IFRS 5;
(q) non-controlling interests, presented within equity, but separately from shareholders' equity; and
(r) issued capital and reserves attributable to owners of the parent. | | |
| 1p55 | 2. Present additional line items, 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. | | |
| 1p56 | 3. Do not classify deferred tax assets or liabilities as current assets or liabilities. | | |
| 1p77 | 4. 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. | | |
| 1p60 | 5. If the current/non-current distinction of assets and liabilities is made on the face of the balance sheet, apply the classification rules in IAS 1 paras 66-76. If they are not made on the face of the balance sheet, ensure that a presentation based on liquidity provides information that is reliable and more relevant. Ensure also that assets and liabilities are presented in order of their liquidity. | | |
| 1p64 | <i>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.</i> | | |
| 1p61 | 6. 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. | | |

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	2. Measurement uncertainty		
37p85	1. For each class of provision, provide: (a) a brief description of the nature of the obligation and of the expected timing of any resulting outflows of economic benefits; (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 (c) the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.		
34p26	2. 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. <i>This item is applicable only when the reporting entity publishes an interim financial report prepared in accordance with IAS 34.</i>		
	3. Note that certain standards require further specific disclosures about sources of estimation uncertainty and judgements. The specific disclosure requirements in the other sections of this disclosure checklist include: (a) Methods and assumptions applied in determining fair values for: (i) investment property (Section A5.22); (ii) financial instruments (Section A8); and (iii) share-based payments (Section B7, para 2 to 5); and (b) Nature, timing and certainty of cash flows relating to the following: (i) contingencies (Section A5.23); (ii) financial instruments – terms and conditions that may affect the amount, timing and certainty of future cash flows; (iii) public service concession arrangements – terms and conditions that may affect the amount, timing and certainty of future cash flows (Section C3); and (iv) insurance – information about nature, timing and uncertainty of future cash flows from insurance contracts (Section E, para 2); and (c) Other relevant disclosures: (i) impairment of assets – key assumptions for cash flow projections, periods covered by projections, growth rates for extrapolations and discount rates in determining value in use (Section A5.6, paras 1 and 4); (ii) post-employment defined benefit plans – principal actuarial assumptions (Section A5.16, paras 14 and 15). (iii) insurance – process used to determine assumptions that have the greatest effect on the measurement of recognised assets, liabilities, income and exposes from insurance contracts. When practicable, an insurer shall also give quantified disclosure of those assumptions; and (iv) retirement benefit plan entities – actuarial assumptions (Section F5).		
40p75(c)-(e) IFRS7p27 IFRS2p46			
37p86 IFRS7p31			
SIC 29p6-7			
IFRS4p37			
36p130,131,133,134			
19p120A(n)			
IFRS4p37			
26p35			

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	3. Property, plant and equipment		
17p32,57	<i>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.</i>		
16p73(d), 1p78(a)	1. Disclose the gross carrying amount and the accumulated depreciation (including accumulated impairment losses) for each class of property, plant and equipment (PPE), at the beginning and end of each period presented.		
16p73(e)	2. Provide a reconciliation of the carrying amount for each class of PPE at the beginning and end of each period presented showing: <ul style="list-style-type: none"> (a) additions; (b) assets classified as held for sale under IFRS 5 and other disposals; (c) acquisitions through business combinations; (d) increases or decreases during the period that result from revaluations and impairment losses recognised or reversed directly in equity under IAS 36; (e) impairment losses recognised during the period; (f) impairment losses reversed during the period; (g) depreciation; (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 (i) other movements. 		
36p126(a), (b)	3. 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.		
16p77	4. For PPE stated at revalued amounts, disclose: <ul style="list-style-type: none"> (a) the effective date of the revaluation; (b) whether an independent valuer was involved; (c) the methods and significant assumptions applied in estimating the items' fair values; (d) the extent to which the items' fair values were determined directly by reference to observable prices in an active market or recent market transactions on arm's length terms, or the extent to which they were estimated using other valuation techniques; and (e) for each revalued class of PPE, the carrying amount that would have been recognised had the assets been carried under the cost model. <p><i>Refer also to the disclosures on revaluation surplus in Section A4.</i></p>		
16p74(a)	5. Disclose the existence and amounts of PPE whose title is restricted.		
16p74(a)	6. Disclose the amounts of PPE pledged as security for liabilities.		
16p74(b)	7. Disclose the amount of expenditures on account of PPE in the course of construction.		
16p74(d)	8. 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		
23p26(a)	9. Borrowing costs. Disclose: <ul style="list-style-type: none"> (a) the amount of borrowing costs capitalised during the period; and 		

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23p26(b)	(b) the capitalisation rate used to determine the amount of borrowing costs eligible for capitalisation.		
DV, 16p79	10. Voluntary disclosures. Disclose: (a) the carrying amount of temporarily idle PPE; (b) the gross carrying amount of any fully depreciated PPE that is still in use; (c) the carrying amount of PPE retired from active use and not classified as held for sale under IFRS 5; and (d) when PPE is carried at cost less depreciation, the fair value of PPE if this is materially different from the carrying amount.		
IFRS6p25	11. 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.		
	4. Investment property		
	<i>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.</i>		
40p74,75	1. Disclose:		
40p75(f)	(a) the amounts recognised in profit or loss for:		
40p75(f)(i)	(i) rental income from investment property;		
40p75(f)(ii)	(ii) direct operating expenses (including repairs and maintenance) arising from investment property that generated rental income during the period;		
40p75(f)(iii)	(iii) direct operating expenses (including repairs and maintenance) arising from investment property that did not generate rental income during the period; and		
40p75(f)(iv)	(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 (refer to 40p32C); and		
40p75(h)	(b) contractual obligations to purchase construct or develop investment property of for repairs, maintenance or enhancements.		
40p76, 79(d)	2. Provide a reconciliation of the carrying amount of investment property at the beginning and end of each period presented, showing separately those carried at fair value and those measured at cost because the fair value cannot be determined reliably: (a) additions; disclosing separately those additions resulting from acquisitions and those resulting from subsequent expenditure recognised in the carrying amount of the asset; (b) additions resulting from acquisitions through business combinations; (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; (d) the net gains or losses from fair value adjustments (where the fair value model in IAS 40 is used); (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;		

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	(f) transfers to and from inventories; and owner-occupied property; and (g) other changes.		
40p78	3. 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.		
40p75(d)	4. Disclose the methods and significant assumptions applied in determining the fair value of investment property.		
40p75(e)	5. If there has been no valuation by an independent professionally qualified valuer, disclose the fact.		
40p78	6. 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:		
40p78(a)	(a) a description of the investment property;		
40p78(b)	(b) an explanation of why fair value cannot be reliably measured;		
40p78(c)	(c) the range of estimates within which fair value is highly likely to lie; and		
40p78(d)	(d) if the entity disposes of investment property whose fair value previously could not be measured reliably, disclose:		
40p78(d)(i)	(i) that the entity has disposed of investment property not carried at fair value;		
40p78(d)(ii)	(ii) the carrying amount of that investment property at the time of sale; and		
40p78(d)(iii)	(iii) the gain or loss on disposal.		
40p75(g)	7. Disclose the existence and amounts of restrictions on the realisability of investment property or the remittance of income and proceeds of disposal.		
	8. If an entity uses the cost model disclose in addition to para 1 above:		
40p79(a)	(a) depreciation methods used;		
40p79(b)	(b) the useful lives or the depreciation rates used; and		
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;		
40p79(d)	(d) a reconciliation of the carrying amount at the beginning and end of the period of: (i) depreciation; (ii) the amount of impairment losses recognised, and the amount of impairment losses reversed, during the period in accordance with IAS 36; (iii) 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; and		
40p79(e)	(e) the fair value of investment property. When an entity cannot reliably determine 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.		
40p77	9. When a valuation obtained for investment property is adjusted significantly for the purpose of the financial statements (for		

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	<p>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:</p> <p>(a) a reconciliation between the valuation obtained and the adjusted valuation included in the financial statements; and</p> <p>(b) separately, in the reconciliation:</p> <p>(i) the aggregate amount of any recognised lease obligations that have been added back; and</p> <p>(ii) any other significant adjustments.</p>		
40p83	<p><i>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.</i></p>		
	<p>5. Intangible assets (excluding goodwill)</p>		
17p32,57	<p>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.</p>		
38p118	<p>1. A reconciliation of the carrying amount in respect of each class of intangible asset, distinguishing between:</p> <p>(a) internally generated intangible assets; and</p> <p>(b) other intangible assets.</p>		
	<p>Show the following in the reconciliation:</p>		
38p118(c)	<p>(a) gross carrying amount and accumulated amortisation (including accumulated impairment losses) at the beginning of the period;</p>		
38p118(e)	<p>(b) additions (indicating separately those from internal development, those acquired separately, and those acquired through business combinations);</p> <p>(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;</p> <p>(d) increases or decreases resulting from revaluations;</p> <p>(e) impairment losses recognised during the period;</p> <p>(f) impairment losses reversed during the period;</p> <p>(g) amortisation recognised during the period;</p> <p>(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;</p>		
38p118(c)	<p>(i) other movements; and</p> <p>(j) the gross carrying amount and accumulated amortisation (including accumulated impairment losses) at the end of the period.</p>		
1p38	<p><i>IAS 38 para 119 gives examples of separate classes of intangible assets. Comparative information for these items is required.</i></p>		
38p122(a)	<p>2. For intangible assets with indefinite useful lives, disclose:</p> <p>(a) the carrying amount; and</p> <p>(b) the reasons supporting the assessment of an indefinite useful life.</p>		
38p122(b)	<p>3. 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:</p> <p>(a) a description of the asset,</p> <p>(b) its carrying amount; and</p> <p>(c) remaining amortisation period.</p>		

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38p124(a)	4. For intangible assets carried at revalued amounts, disclose for each class of intangible assets: (a) the effective date of the revaluation; (b) the carrying amount of revalued intangible assets; and (c) 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).		
38p124(c)	5. Disclose the method and significant assumptions applied in estimating the fair values of the intangible assets.		
38p122(d)	6. Disclose: (a) the existence and amounts of intangible assets whose title is restricted; and (b) the amounts of intangible assets pledged as security for liabilities.		
38p122(c)	7. For intangible assets acquired through a government grant and initially recognised at fair value (refer to IAS 38 para 44), disclose: (a) the fair value initially recognised for these assets; (b) their carrying amount; and (c) whether they are carried at cost less depreciation or at revalued amounts.		
IFRS6p25	8. 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.		
	6. Impairment of assets		
17p32, 57	<i>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.</i>		
36p130	1. Where an impairment loss, recognised or reversed for an individual asset or cash-generating unit (CGU) during the period, is material to the financial statements of the reporting entity, disclose: (a) the events and circumstances that led to the recognition or reversal of the impairment loss; (b) the amount of the impairment loss recognised or reversed; (c) for an individual asset: (i) the nature of the asset; and (ii) the segment to which the asset belongs (based on primary format) (refer to Section D1); (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) (refer to Section D1); (ii) the amount of the impairment loss recognised or reversed: – by class of assets; and – by reportable segment based on the entity's primary format (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, the entity should describe the current and former method of aggregating assets and the reasons for changing the way the CGU is identified; (e) whether the recoverable amount of the asset or CGU is its fair value less costs to sell or its value in use;		

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	<p>(f) the basis used to determine fair value less costs to sell if the recoverable amount is the fair value less costs to sell (for example, whether it was determined by reference to an active market or in some other way); and</p> <p>(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.</p> <p><i>The disclosures in this section relating to segments are applicable to entities that apply IFRS 8 – refer to Section D1.</i></p>		
36p131	<p>2. 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:</p> <p>(a) the main classes of assets affected by impairment losses (or reversals of impairment losses); and</p> <p>(b) the main events and circumstances that led to the recognition (reversal) of these impairment losses.</p>		
36p133	<p>3. 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:</p> <p>(a) disclose the amount of the unallocated goodwill; and</p> <p>(b) disclose the reasons why that amount remains unallocated.</p>		
36p134	<p>4. 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):</p> <p>(a) the carrying amount of allocated goodwill;</p> <p>(b) the carrying amount of intangible assets with indefinite useful lives;</p> <p>(c) the basis on which the recoverable amounts of the CGUs (group of CGUs) have been determined (value in use or fair value less cost to sell);</p> <p>(d) if the recoverable amounts of the CGUs are based on value in use:</p> <p>(i) a description of each key assumption on which management has based its cash flow projections for the period covered by the most recent budgets/forecasts (key assumptions are those to which the recoverable amounts of the CGUs are most sensitive);</p> <p>(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;</p> <p>(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;</p> <p>(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</p> <p>(v) the discount rate(s) applied to the cash flow projections;</p>		

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	<p>(e) if the CGUs' recoverable amounts are based on the fair value less cost to sell, disclose the methodology used to determine the fair value less cost to sell. If fair value less cost to sell is not determined using observable market prices for the CGUs, disclose the following information:</p> <p>(i) a description of each key assumption on which management has based its determination of fair value less cost to sell (key assumptions are those to which the recoverable amounts of the CGUs are most sensitive); and</p> <p>(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</p> <p>(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:</p> <p>(i) the amount by which the aggregate of the CGU's recoverable amounts exceeds the aggregate of their carrying amounts;</p> <p>(ii) the value assigned to the key assumptions; and</p> <p>(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.</p>		
36p135	5. 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).		
36p135	<p>6. 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:</p> <p>(a) the aggregate carrying amount of goodwill allocated to those CGUs (or groups of CGUs);</p> <p>(b) the aggregate carrying amount of intangible assets with indefinite useful lives allocated to those CGUs (or group of CGUs);</p> <p>(c) a descriptions of the key assumption(s);</p> <p>(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.</p> <p>(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:</p> <p>(i) the amount by which the aggregate of the recoverable amounts of the CGUs exceeds the aggregate of their carrying amounts;</p> <p>(ii) the value assigned to the key assumptions; and</p>		

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	(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.		
36p136	7. If the most recent detailed calculation of the recoverable amount of a CGU made in a preceding period is carried forward and used in the impairment test for that unit in the current period, the disclosures required in 5 and 6 above relate to the carried forward calculation of recoverable amount.		
38p128	8. An entity is encouraged, but not required, to disclose:		
38p128(a)	(a) a description of any fully amortised intangible asset that is still in use; and		
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.		
	7. Associates		
28p1	An entity holding an investment in an associate that is measured at fair value through profit or loss in accordance with IAS 39 discloses the information required by IAS 28 para 37(f).		
28p38	1. Associates accounted for using the equity method. Disclose:		
	(a) associates as a separate item under non-current assets;		
	(b) the investor's share of the profit or loss of associates; and		
	(c) separately, the investor's share of any discontinued operations of associates.		
28p37	2. Disclose:		
	(a) the fair value of investments in associates (individually) for which there are published price quotations;		
	(b) summarised financial information of associates (individually for each significant associate), including the aggregated amounts of assets, liabilities, revenues and profit or loss;		
	(c) the reasons why the presumption that an investor does not have significant influence is overcome if the investor holds, directly or indirectly through subsidiaries, less than 20% of the voting or potential voting power of the investee but concludes that it has significant influence;		
	(d) the reasons why the presumption that an investor has significant influence is overcome if the investor holds, directly or indirectly through subsidiaries, 20% or more of the voting or potential voting power of the investee but concludes that it does not have significant influence;		
	(e) the reporting date of an associate's financial statements, when it is different from that of the investor, and the reason for using a different reporting date;		
	(f) the nature and extent of any significant restrictions (for example, resulting from borrowing arrangements or regulatory requirements) on associates' ability to transfer funds to the investor in the form of cash dividends, or repayment of loans or advances		
	(g) the unrecognised share of an associate's losses, both for the period and cumulatively, if an investor has discontinued recognition of its share of an associate's losses;		
	(h) the fact that an associate is not accounted for using the equity method, in accordance with IAS 28 para 13; and		
	(i) summarised financial information of associates, either individually or in groups, that are not accounted for using		

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	the equity method, including the amounts of total assets, total liabilities, revenues and profit or loss.		
28p39	3. The investor's share of changes recognised directly in the associate's equity should be recognised directly in equity by the investor. Disclose these in the statement of changes in equity, as required by IAS 1.		
28p40	4. In accordance with IAS 37, disclose: <ul style="list-style-type: none"> (a) the investor's share of an associate's contingent liabilities incurred jointly with other investors; and (b) those contingent liabilities that arise because the investor is liable for all or part of the liabilities of the associate. 		
	8. Joint ventures		
31p56	1. A venturer should disclose: <ul style="list-style-type: none"> (a) a listing and description of interests in significant joint ventures and the proportion of ownership interest held in jointly controlled entities; and (b) the aggregate amounts of each of current assets, long-term assets, current liabilities, long-term liabilities, income and expenses related to its interests in joint ventures. 		
31p56	2. A venturer that recognises its interests in jointly controlled entities using the line-by-line reporting format for proportionate consolidation or the equity method, discloses the aggregate amounts of each of the following related to its interests in joint ventures: <ul style="list-style-type: none"> (a) current assets; (b) non-current assets; (c) current liabilities; (d) non-current liabilities; (e) income; and (f) expenses. 		
31p54	3. Disclose separately from other contingent liabilities: <ul style="list-style-type: none"> (a) any contingent liabilities that the venturer has incurred in relation to its interests in joint ventures and its share in each of the contingent liabilities that have been incurred jointly with other venturers; (b) its share of the contingent liabilities of the joint ventures themselves for which it is contingently liable; and (c) the contingent liabilities that arise because the venturer is contingently liable for the liabilities of the other venturers of a joint venture. 		
31p55	4. Disclose separately from other commitments the aggregate of: <ul style="list-style-type: none"> (a) any capital commitments of the venturer in relation to its interests in joint ventures and its share in the capital commitments that have been incurred jointly with other venturers; and (b) its share of the capital commitments of the joint ventures themselves. 		
31p1	5. An entity holding an interest in a joint venture that is measured at fair value through profit or loss in accordance with IAS 39 discloses the information required by IAS 31 paras 55 and 56.		
	9. Subsidiaries		
	1. Subsidiaries		
27p41(a-e)	Disclose the following in the consolidated financial statements: <ul style="list-style-type: none"> (a) the nature of the relationship between the parent and a subsidiary when the parent does not own, directly or indirectly through subsidiaries, more than half of the voting power; 		

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	(b) the reasons why the ownership, directly or indirectly through subsidiaries, of more than half of the voting or potential voting power of an investee does not constitute control;		
	(c) the end of the reporting period of the financial statements of a subsidiary when such financial statements are used to prepare consolidated financial statements and are as at a date or for a period that is different from that of the parent's financial statements, and the reason for using a different date or period;		
	(d) the nature and extent of any significant restrictions (for example, resulting from borrowing arrangements or regulatory requirements) on the ability of subsidiaries to transfer funds to the parent in the form of cash dividends or to repay loans or advances;		
	(e) a schedule that shows the effects of any changes in a parent's ownership interest in a subsidiary that do not result in a loss of control on the equity attributable to owners of the parent; and		
27p41(f)(i)(ii)	(f) if control of a subsidiary is lost, the parent discloses the gain or loss, if any, recognised in accordance with paragraph 34;		
	(i) the portion of that gain or loss attributable to recognising any investment retained in the former subsidiary at its fair value at the date when control is lost; and		
	(ii) the line item(s) in the statement of comprehensive income in which the gain or loss is recognised (if not presented separately in the statement of comprehensive income).		
	2. Separate financial statements		
27p42	1. When separate financial statements are prepared for a parent that, in accordance with 27p10, elects not to prepare consolidated financial statements, disclose in the separate financial statements:		
27p42(a)	(a) the fact that the financial statements are separate financial statements; that the exemption from consolidation has been used; the name and country of incorporation or residence of the entity whose consolidated financial statements that comply with IFRS have been produced for public use; and the address where those consolidated financial statements are obtainable;		
27p42(b)	(b) a list of significant investments in subsidiaries, jointly controlled entities and associates, including the name, country of incorporation or residence, proportion of ownership interest and, if different, proportion of voting power held; and		
27p42 (c)	(c) a description of the method used to account for the investments listed under (b).		
27p43	2. When a parent (other than a parent covered by IAS 27 para 42), venturer with an interest in a jointly controlled entity or an investor in an associate prepares separate financial statements, disclose in those separate financial statements:		
27p43(a)	(a) the fact that the statements are separate financial statements and the reasons why those statements are prepared if not required by law;		
27p43(b)	(b) a list of significant investments in subsidiaries, jointly controlled entities and associates, including the name, country of incorporation or residence, proportion of ownership interest and, if different, proportion of voting power held; and		

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27p43(c)	(c) a description of the method used to account for the investments listed under (b);		
27p43	Also identify the financial statements prepared in accordance with IAS 27 para 9, or IAS 28 and IAS 31 to which they relate.		
	3. Other disclosures – accounting policies		
27p42(c)	1. Disclose in the parent's separate financial statements (that elects not to prepare consolidated financial statements) the accounting policies adopted with respect to the investments listed under IAS 27 para 42(b).		
27p43(c)	2. Disclose in the parent's separate financial statements the accounting policies adopted with respect to the investments listed under IAS 27 para 43(b)		
27p27	3. Present non-controlling interests in the consolidated statement of financial position within equity, separately from the equity of the owners of the parent		
	4. Other disclosures impacted by IAS 27		
	(a) Non-current assets held for sale – presenting income from continuing and discontinued operations		
IFRS5p33(d)	1. 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.		
	(b) Statement of cash flows – changes in ownership interests in subsidiaries and other businesses		
7p39	1. Disclose separately the aggregate cash flows arising from obtaining or losing control of subsidiaries or other businesses, and classify the cash flows as investing activities.		
7p40(a-d)	2. Disclose, in aggregate, in respect of both obtaining and losing control of subsidiaries or other businesses during the period each of the following: (a) the total consideration paid or received; (b) the portion of the consideration consisting of cash and cash equivalents; (c) the amount of cash and cash equivalents in the subsidiaries; (d) other businesses over which control is obtained or lost; and (e) 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.		
	(c) Information to be presented in the statement of financial position		
1p54(q)	1. As a minimum the statement of financial position includes non-controlling interests, presented within equity.		
	(d) Changes in equity		
1p106(a)	1. Present a statement of changes in equity showing in the statement: (a) total comprehensive income for the period, showing separately the total amounts attributable to (i) owners of the parent; and (ii) non-controlling interests;		
1p106(b)	(b) for each component of equity, the effects of retrospective application or retrospective restatement recognised in accordance with IAS 8; and		

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1p106 (d)	(c) for each component of equity, a reconciliation between carrying amount at the beginning and the end of the period, separately disclosing changes resulting from: <ul style="list-style-type: none"> (i) profit or loss; (ii) each item of other comprehensive income; and (iii) transactions with owners in their capacity as owners, showing separately contributions by and distributions to owners and changes in ownership interests in subsidiaries that do not result in a loss of control. 		
	(e) Information to be presented in the statement of comprehensive income		
1p83(a)	1. Disclose in the statement of comprehensive income as allocations for the period: <ul style="list-style-type: none"> (a) profit or loss attributable to: <ul style="list-style-type: none"> (i) non-controlling interests; and (ii) owners of the parent; and 		
1p83(b)	(b) total comprehensive income for the period attributable to: <ul style="list-style-type: none"> (i) non-controlling interest; and (ii) owners of the parent. 		
	10. Investments – financial assets		
39p9	1. Under IAS 39 financial assets are classified into: <ul style="list-style-type: none"> (a) held at fair value through profit or loss (including trading); (b) held to maturity; (c) loans and receivables; and (d) available for sale. 		
	2. Although not required by IAS 39, it is useful to disclose a reconciliation of the carrying amount of financial assets at the beginning and end of the period showing movements, impairment losses and exchange differences arising on translation of the financial statements of a foreign entity when investments are significant.		
IFRS7 p20(a)(ii)	3. For available-for-sale financial assets, disclose: <ul style="list-style-type: none"> (a) the amount of any gain or loss that was recognised in equity during the current period; and (b) the amount that was removed from equity and reported in net profit or loss for the period. 		
39p37(a)	<i>For all transfers that involve collateral, if the transferee has the right by contract or custom to sell or repledge the collateral, the transferor reclassifies that asset in its balance sheet separately from other assets.</i>		
	11. Inventory		
2p36(b)	1. Disclose the carrying amount of inventories in total, sub-classified by main categories appropriate to the entity.		
2p37,1p78(c)	<i>For example: merchandise, production supplies, materials, work in progress and finished goods.</i>		
2p36(c)	2. Disclose the carrying amount of inventories carried at fair value less costs to sell.		
2p36(d)(e)	3. Disclose the amount of inventories and the amount of write-down recognised as expenses during the period.		
2p36(f)(g)	4. 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.		

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2p36(h)	5. Disclose the carrying amount of inventories pledged as security for liabilities.		
1p60, 61	6. 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.		
	12. Trade and other receivables		
1p77	1. Disclose receivables in a manner appropriate to the entity's operation, with the following specific disclosures:		
1p78(b)	(a) trade receivables; (b) receivables from subsidiaries (in standalone accounts); (c) receivables from related parties (refer to Section A5.20); (d) other receivables; and (e) pre-payments.		
IFRS7p20(e)	2. Disclose impairment losses recognised during the period on receivables.		
1p60, 61	3. 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.		
	13. Income taxes		
1p54(o)	1. Present deferred tax assets and deferred tax liabilities separately on the face of the balance sheet.		
1p54(n)	2. Present current income tax assets and liabilities separately on the face of the balance sheet.		
1p56	3. Classify deferred tax assets (liabilities) as non-current assets (liabilities) if a distinction between current and non-current assets and liabilities is made on the face of the balance sheet.		
1p60, 61	4. 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.		
12p71, 74	<i>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.</i>		
	5. Disclose:		
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 balance sheet; and		
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).		
12p81(g)	6. In respect of each type of temporary difference, and in respect of each type of unused tax losses and unused tax credits, disclose: (a) the amount of the deferred tax assets and liabilities recognised in the balance sheet for each period presented; and (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 balance sheet (for example, where there are deferred tax items charged or credited to equity during the period).		

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	<i>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.</i>		
12p81(i)	7. 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;		
12p82	8. Disclose the amount of a deferred tax asset and the nature of the evidence supporting its recognition, when: <ol style="list-style-type: none"> 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 the entity has suffered a loss in either the current or preceding period in the tax jurisdiction to which the deferred tax asset relates. 		
12p81(a)	9. Disclose the aggregate current and deferred tax relating to items charged or credited to equity. <i>For deferred taxes, it is useful to disclose the analysis by category of temporary differences.</i>		
12p82A	10. 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: <ol style="list-style-type: none"> the nature of the potential income tax consequences that would result from the payment of dividends; and the amounts of the potential income tax consequences practically determinable, and whether there are any potential income tax consequences not practically determinable. 		
	14. Trade and other payables		
1p77	1. Disclose payables in a manner appropriate to the entity's operations, with the following specific disclosures: <ol style="list-style-type: none"> trade payables; payables to subsidiaries (in standalone accounts); payables to related parties other payables; accruals; and deferred income. 		
1p60	2. Where any of the above items 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.		
	15. Provisions		
1p78(d)	Provisions are disaggregated into provisions for employee benefits and other items.		
37p84	1. For each class of provision, disclose: <ol style="list-style-type: none"> the carrying amount at the beginning of the period; exchange differences from the translation of foreign entities' financial statements; provisions acquired through business combinations; additional provisions made in the period and increases to existing provisions; amounts used (incurred and charged against the provision); amounts reversed unused; 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 the carrying amount at the end of the period. 		

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1p60	2. 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.		
37p85	3. For each class of provision, provide: <ul style="list-style-type: none"> (a) a brief description of the nature of the obligation and of the expected timing of any resulting outflows of economic benefits; (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 (c) the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement. 		
34p26	4. 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. <i>This item is applicable only when the reporting entity publishes an interim financial report prepared in accordance with IAS 34</i>		
	16. Post-employment benefits – defined benefit plans		
1p60	1. Where the amounts recognised in the balance sheet combine current and non-current amounts, disclose the amount of the noncurrent portion (where this can be determined – refer to IAS 19 para 118) that is expected to be recovered or settled after more than 12 months.		
19p120A(b)	2. Provide a general description of the type of defined benefit plan.		
19p120A(c)	3. Provide a reconciliation of opening and closing balances of the present value of the defined benefit obligation showing separately, if applicable, the effects during the period attributable to each of the following: <ul style="list-style-type: none"> (a) current service cost, (b) interest cost, (c) contributions by plan participants, (d) actuarial gains and losses, (e) foreign currency exchange rate changes on plans measured in a currency different from the entity's presentation currency, (f) benefits paid, (g) past service cost, (h) business combinations, (i) curtailments, and (j) settlements. 		
19p120A(d)	4. Provide an analysis of the defined benefit obligation into amounts arising from plans that are wholly unfunded and amounts arising from plans that are wholly or partly funded.		
19p120A(e)	5. Provide a reconciliation of the opening and closing balances of the fair value of plan assets and of the opening and closing balances of any reimbursement right recognised as an asset in accordance with IAS 19 para 104A, showing separately, if applicable, the effects during the period attributable to each of the following: <ul style="list-style-type: none"> (a) expected return on plan assets; (b) actuarial gains and losses; 		

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	(c) foreign currency exchange rate changes on plans measured in a currency different from the entity's presentation currency;		
	(d) contributions by the employer;		
	(e) contributions by plan participants;		
	(f) benefits paid;		
	(g) business combinations; and		
	(h) settlements.		
19p120A(f)	6. Provide a reconciliation of the present value of the defined benefit obligation in para 2 above and the fair value of the plan assets in para 54 above to the assets and liabilities recognised in the balance sheet, showing at least:		
	(a) the net actuarial gains or losses not recognised in the balance sheet;		
	(b) the past service cost not recognised in the balance sheet (refer to IAS 19 para 96);		
	(c) any amount not recognised as an asset, because of the limit in IAS 19 para 58(b);		
	(d) the fair value at the balance sheet date of any reimbursement right recognised as an asset in accordance with IAS 19 para 104A (with a brief description of the link between the reimbursement right and the related obligation); and		
	(e) the other amounts recognised in the balance sheet.		
19p120A(g)	7. Provide the total expense recognised in profit or loss for each of the following, and the line item(s) in which they are included:		
	(a) current service cost;		
	(b) interest cost;		
	(c) expected return on plan assets;		
	(d) expected return on any reimbursement right recognised as an asset in accordance with IAS 19 para 104A;		
	(e) actuarial gains and losses		
	(f) past service cost;		
	(g) the effect of any curtailment or settlement; and		
	(h) the effect of the limit in IAS 19 para 58(b).		
19p120A(h),	8. Provide the total amount recognised in other comprehensive income for each of the following:		
	(a) actuarial gains and losses; and		
	(b) the effect of the limit in IAS 19 para 58(b).		
19p120A(i)	9. The cumulative amount of actuarial gains and losses recognised in other comprehensive income.		
19p120A(j)	10. Provide for each major category of plan assets – which should include, but is not limited to, equity instruments, debt instruments, property, and all other assets – the percentage or amount that each major category constitutes of the fair value of the total plan assets.		
19p120A(k)	11. Provide the amounts included in the fair value of plan assets for:		
	(a) each category of the entity's own financial instruments; and		
	(b) any property occupied by, or other assets used by, the entity.		
19p120A(l)	12. Provide a narrative description of the basis used to determine the overall expected rate of return on assets, including the effect of the major categories of plan assets.		
19p120A(m)	13. Provide the actual return on plan assets, as well as the actual return on any reimbursement right recognised as an asset in accordance with IAS 19 para 104A.		

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19p120A(n)	<p>14. Provide the principal actuarial assumptions used as at the balance sheet date, including, when applicable:</p> <ul style="list-style-type: none"> (a) the discount rates; (b) the expected rates of return on any plan assets for the periods presented in the financial statements; (c) the expected rates of return for the periods presented in the financial statements on any reimbursement right recognised as an asset in accordance with para 104A; (d) the expected rates of salary increases (and of changes in an index or other variable specified in the formal or constructive terms of a plan as the basis for future benefit increases); (e) medical cost trend rates; and (f) any other material actuarial assumptions used (such as details of mortality assumptions). <p>Disclose each actuarial assumption in absolute terms (for example, as an absolute percentage), not just as a margin between different percentages or other variables.</p>		
19p120A(o)	<p>15. Provide the effect of an increase of one percentage point and the effect of a decrease of one percentage point in the assumed medical cost trend rates on:</p> <ul style="list-style-type: none"> (a) the aggregate of the current service cost and interest cost components of net periodic post-employment medical costs; and (b) the accumulated post-employment benefit obligation for medical costs. <p>All other assumptions should be held constant for the purposes of this disclosure. For plans operating in a high inflation environment, the disclosure should be the effect of a percentage increase or decrease in the assumed medical cost trend rate of a significance similar to one percentage point in a low inflation environment.</p>		
19p120A(p)	<p>16. Provide the amounts for the current annual period and previous four annual periods of:</p> <ul style="list-style-type: none"> (a) the present value of the defined benefit obligation, the fair value of the plan assets and the surplus or deficit in the plan; and (b) the experience adjustments arising on: <ul style="list-style-type: none"> (i) the plan liabilities expressed either as: <ul style="list-style-type: none"> – an amount; or – a percentage of the plan liabilities at the balance sheet date; and (ii) the plan assets expressed either as: <ul style="list-style-type: none"> – an amount; or – a percentage of the plan assets at the balance sheet date. 		
19p120A(q)	<p>17. Provide the employer's best estimate, as soon as it can reasonably be determined, of contributions expected to be paid to the plan during the annual period beginning after the balance sheet date.</p>		
19p29(b)	<p>18. For multi-employer plans that are treated as defined benefit plans, disclose the information required by IAS 19 para 120A.</p>		
19p30(b)(c)	<p>19. For multi-employer plans that are treated as a defined contribution plan, disclose:</p> <ul style="list-style-type: none"> (a) the fact that the plan is a defined benefit plan; (b) the reason why sufficient information is not available to enable the entity to account for the plan as a defined benefit plan; and (c) to the extent that a surplus or deficit in the plan may affect the amount of future contribution: <ul style="list-style-type: none"> (i) any available information about that surplus or deficit; 		

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	<ul style="list-style-type: none"> (ii) the basis used to determine that surplus or deficit; and (iii) the implications, if any, for the entity (refer also to IAS 19 para 32A and 32B). 		
19p34B (a)-(d)	<p>20. For a defined benefit plan that shares risks between entities under common control, disclose:</p> <ul style="list-style-type: none"> (a) the contractual agreement or stated policy for charging the 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 in accordance with IAS 19 para 34A, all the information about the plan as a whole in accordance with paras 120-121 (paras 2-17 above); and (d) if the entity accounts for the contribution payable for the period in accordance with IAS 19 para 34A, information about the plan as a whole required in accordance with IAS 19 paras 120A (b)-(e), (j), (n), (o), (q) and 121 (items 2-5, 10, 13, 15 and 17 above) <p>17. Lease liabilities</p> <p><i>Leases are financial instruments and therefore all the disclosure requirements of IFRS 7 apply also to leases – refer to Section A8.</i></p> <p><i>Note: This section of the checklist applies to lessees. For lessors, refer to Section C4.</i></p> <p>(a) Lessees – finance leases</p>		
17p31	<p>1. Disclose:</p> <ul style="list-style-type: none"> (a) the net carrying amount for each class of assets at the balance sheet date; (b) a reconciliation between the total minimum lease payments at the balance sheet date, and their present value; (c) the total of minimum lease payments at the balance sheet date, and their present value, for each of the following periods: <ul style="list-style-type: none"> (i) no later than one year; (ii) later than one year but no later than five years; and (iii) later than five years; (d) the amount of contingent rents recognised in the income statement for the period; (e) the total of future minimum sublease payments expected to be received under non-cancellable subleases at the balance sheet date; and (f) a general description of the lessee’s significant leasing arrangements. This would include, but is not limited to: <ul style="list-style-type: none"> (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. <p><i>The disclosure requirements of IAS 16, IAS 36, IAS 38, IAS 40 and IAS 41 apply to lessees for assets leased under finance leases.</i></p>		

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	(b) Lessees – operating leases		
17p35	1. Disclose: <ul style="list-style-type: none"> (a) the total of future minimum lease payments under non-cancellable operating leases for each of the following periods: <ul style="list-style-type: none"> (i) no later than one year; (ii) later than one year and no later than five years; and (iii) later than five years. (b) the total of future minimum sublease payments to be received under non-cancellable subleases at the balance sheet date; (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 (d) a general description of the lessee's significant leasing arrangements. This would include, but is not limited to: <ul style="list-style-type: none"> (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. 		
17p65	2. The disclosure requirements about leases set out in Section A5.17 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.		
IFRIC4pBC39	3. The disclosure requirements set out in Section A5.18 also apply to leases under IFRIC 4.		
IFRIC4p15(b)	4. 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: <ul style="list-style-type: none"> (a) disclose those payments separately from minimum lease payments that do not include payments for non-lease elements; and (b) state that the disclosed payments also include payments for non-lease elements in the arrangement. 		
	(c) Arrangements that do not involve a lease in substance		
SIC27p10, 11	1. 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: <ul style="list-style-type: none"> (a) a description of the arrangement including: <ul style="list-style-type: none"> (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 (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. 		
	18. Borrowings and other liabilities		
	<i>Borrowings are financial instruments; therefore, all the IFRS 7 disclosure requirements also apply to borrowings.</i>		

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1p60, 61	1. Disclose the borrowings classified between current and non-current portions, in accordance with IAS 1 paras 69-75.		
1p76	2. 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: (a) refinancing on a long-term basis; (b) rectification of a breach of a long-term loan agreement; and (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.		
32p28	3. 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.		
	19. Government grants		
20p39(b), (c)	1. Disclose: (a) the nature and extent of government grants recognised; (b) an indication of other forms of government assistance from which the entity has directly benefited; and (c) unfulfilled conditions and other contingencies related to government assistance that has been recognised.		
	20. Related-party transactions		
	1. General disclosures		
24p13	(a) Disclose related-party relationships between parent and subsidiaries irrespective of whether transactions have taken place between those related parties.		
24p13	(b) Disclose the name of the parent and the ultimate controlling party if different.		
1p138(c)	(c) Disclose the name of the ultimate parent of the group, if not disclosed elsewhere in information published within the financial statements.		
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.		
24p16	<i>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.</i>		
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.		
24p23	(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.		
24p21	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;		

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	(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.		
32p34	(g) If the entity reacquires its own shares from related parties, then provide disclosure in accordance with IAS 24.		
24p19(a)	2. Transactions with parent		
24p18	Disclose the following regarding transactions with this parent:		
	(a) the nature of the related party relationship;		
	(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.		
24p18(a), (b)(i),(ii), (c), (d)	At a minimum, disclose:		
	(i) the amount of the transactions;		
	(ii) the amount of outstanding balances, including commitments and their terms and conditions, including whether they are secured and: <ul style="list-style-type: none"> – the nature of the consideration to be provided in settlement; and – details of any guarantees given or received; 		
	(c) provisions for doubtful debts related to the amount of outstanding balances; and		
	(d) the expense recognised during the period in respect of bad or doubtful debts due from related parties.		
24p19(b)	3. Transactions with entities with joint control or significant influence over the entity		
24p18	Disclose the following regarding transactions with this related party:		
	(a) the nature of the related party relationship;		
	(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.		
24p18(a), (b)(i),(ii), (c), (d)	At a minimum, disclose:		
	(i) the amount of the transactions;		
	(ii) the amount of outstanding balances, including commitments; and <ul style="list-style-type: none"> – their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and – details of any guarantees given or received; 		
	(c) provisions for doubtful debts related to the amount of outstanding balances; and		
	(d) the expense recognised during the period in respect of bad or doubtful debts due from related parties.		
24p19(c)	4. Transactions with subsidiaries		
24p18	Disclose the following regarding transactions with this related party:		
	(a) the nature of the related party relationship;		
	(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.		

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24p18(a), (b)(i),(ii), (c), (d)	At a minimum, disclose: (i) the amount of the transactions; (ii) the amount of outstanding balances, including commitments; and – their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and – details of any guarantees given or received; (c) provisions for doubtful debts related to the amount of outstanding balances; and (d) the expense recognised during the period in respect of bad or doubtful debts due from related parties.		
24p19(d)	5. Transactions with associates		
24p18	Disclose the following regarding transactions with this related party: (a) the nature of the related party relationship; (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.		
24p18(a), (b)(i),(ii), (c), (d)	At a minimum, disclose: (i) the amount of the transactions; (ii) the amount of outstanding balances, including commitments; and – their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and – details of any guarantees given or received; (c) provisions for doubtful debts related to the amount of outstanding balances; and (d) the expense recognised during the period in respect of bad or doubtful debts due from related parties.		
24p19(e)	6. Transactions with joint ventures in which the entity is a venturer		
24p18	Disclose the following regarding transactions with this related party: (a) the nature of the related party relationship; (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.		
24p18(a), (b)(i),(ii), (c), (d)	At a minimum, disclose: (i) the amount of the transactions; (ii) the amount of outstanding balances, including commitments; and – their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and – details of any guarantees given or received; (c) provisions for doubtful debts related to the amount of outstanding balances; and (d) the expense recognised during the period in respect of bad doubtful debts due from related parties.		
24p19(f)	7. Transactions with key management personnel of the entity or its parent		
24p18	Disclose the following regarding transactions with this related party: (a) the nature of the related party relationship; (b) information about the transactions and outstanding balances, including commitments, necessary for an		

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24p18(a), (b)(i),(ii), (c), (d)	<p>understanding of the potential effect of the relationship on the financial statements.</p> <p>At a minimum, disclose:</p> <ul style="list-style-type: none"> (i) the amount of the transactions; (ii) the amount of outstanding balances, including commitments; and <ul style="list-style-type: none"> – their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and – details of any guarantees given or received; <p>(c) provisions for doubtful debts related to the amount of outstanding balances; and</p> <p>(d) the expense recognised during the period in respect of bad or doubtful debts due from related parties.</p>		
24p17	<p>Disclose key management personnel compensation of the entity in total and for each of the following categories:</p> <ul style="list-style-type: none"> (a) short-term employee benefits; (b) post-employment benefits, including contributions to defined contribution plans; (c) other long-term benefits (d) termination benefits; and (e) share-based payments. 		
24p17(a), 19p23			
24p17(b), 19p47, 124(b)			
24p17(c), 19p131			
24p17(d), 19p143			
24p17(e)			
19p124(a)	8. Transactions with post-employment benefit plans		
24p18	<p>Disclose the following regarding transactions with this related party:</p> <ul style="list-style-type: none"> (a) the nature of the related party relationship; (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. 		
24p18(a), (b)(i),(ii), (c), (d)	<p>At a minimum, disclose:</p> <ul style="list-style-type: none"> (i) the amount of the transactions; (ii) the amount of outstanding balances, including commitments; and <ul style="list-style-type: none"> – their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and – details of any guarantees given or received; <p>(c) provisions for doubtful debts related to the amount of outstanding balances; and</p> <p>(d) the expense recognised during the period in respect of bad or doubtful debts due from related parties.</p>		
24p22, 19p34B	9. Participation in a defined benefit plan that shares risks between group entities		
19p34B(a)	<p>Disclose the following regarding this related party transaction:</p> <ul style="list-style-type: none"> (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 in accordance with IAS 19p34A, all the information about the plan as a whole in accordance with IAS 19p120, 121; and (d) if the entity accounts for the contribution payable for the period in accordance with IAS 19 para 34A, the information about the plan as a whole required in 		
19p34B(b)			
19p34B(c)			

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	accordance with IAS 19 para 120A(b)-(e), (j),(n),(o),(q) and paragraph 121.		
24p19(g)	10. Transactions with other related parties		
24p18	Disclose the following regarding transactions with this related party: (a) the nature of the related party relationship; and (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.		
24p18(a), (b)(i), (ii), (c), (d)	At a minimum, disclose: (i) the amount of the transactions; (ii) the amount of outstanding balances, including commitments; and – their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and – details of any guarantees given or received; (c) provisions for doubtful debts related to the amount of outstanding balances; and (d) the expense recognised during the period in respect of bad or doubtful debts due from related parties.		
24p20	<i>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.</i>		
	11. Government-related entities		
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: (a) a government that has control, joint control or significant influence over the reporting entity; and (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.		
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: (a) the name of the government and the nature of its relationship with the reporting entity (that is, control, joint control or significant influence); (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.		
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		

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	<p>establishing the level of significance of the transaction, such as whether it is:</p> <ul style="list-style-type: none"> (a) significant in terms of size; (b) carried out on non-market terms; (c) outside normal day-to-day business operations, such as the purchase and sale of businesses; (d) disclosed to regulatory or supervisory authorities; (e) reported to senior management; and (f) subject to shareholder approval. 		
	<p>21. Commitments</p> <p>Disclose:</p>		
16p74(c) 38p122(e)	<p>1. The amount of contractual commitments for the acquisition of:</p> <ul style="list-style-type: none"> (a) property, plant and equipment; and (b) intangible assets. 		
40p75(h)	<p>2. Contractual obligations:</p> <ul style="list-style-type: none"> (a) to purchase, construct or develop investment property; and (b) for repairs, maintenance or enhancements of investment property. <p><i>Refer also to the commitments in respect of lease agreements in Section A5.17 and commitments in respect of joint ventures in Section A5.8.</i></p>		
	<p>22. Contingencies</p>		
37p86	<p>1. Disclose for each class of contingent liability, unless the possibility of any outflow in settlement is remote:</p> <ul style="list-style-type: none"> (a) a brief description of the nature of the contingent liability; (b) where practicable, disclose also: <ul style="list-style-type: none"> (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 (c) where any of this information is not disclosed because it is not practicable to do so, disclose that fact. 		
37p86(a)			
37p86(b)			
37p86(c)			
37p91			
37p88	<p>2. Where a provision and a contingent liability arise from the same set of circumstances, show the link between the provision and the contingent liability.</p>		
37p89	<p>3. Disclose for contingent assets, where an inflow of economic benefits is probable:</p> <ul style="list-style-type: none"> (a) a brief description of the nature of the contingent asset; (b) where practicable, an estimate of their financial effect, measured under IAS 37 para 36-52; and (c) where this information is not disclosed because it is not practicable to do so, disclose that fact. 		
37p91			
37p92	<p>4. In extremely rare cases, disclosure of some or all of the information required by IAS 37 paras 86-89 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:</p> <ul style="list-style-type: none"> (a) the general nature of the contingencies; (b) the fact that the required information has not been disclosed; and (c) the reason why the it has not been disclosed. 		

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19p125 19p141	<p>5. Disclose contingent liabilities arising from:</p> <p>(a) post-employment benefit obligations; and</p> <p>(b) termination benefits (for example, due to the uncertainty over the number of employees who will accept an offer of termination benefits).</p> <p><i>Refer also to section A5.16 para 17. Refer also to the contingencies in respect of lease agreements in Section A5.17 and contingencies in respect of joint ventures in Section A5.8.</i></p>		
	<p>23. Events after the reporting period</p>		
10p12, 1p137(a)	<p>1. 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.</p>		
10p21	<p>2. 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:</p> <p>(a) the nature of the event; and</p> <p>(b) an estimate of the financial effect, or a statement that such an estimate cannot be made.</p> <p><i>Examples of non-adjusting events that would generally require disclosure are provided in IAS 10 para 22.</i></p>		
33p64	<p>3. 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.</p> <p>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. 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.</p>		
33p70(d)	<p>4. 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.</p> <p><i>Examples are provided in IAS 33 para 71.</i></p>		
12p81(i)	<p>5. 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.</p>		
12p82A	<p>6. 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:</p> <p>(a) the nature of the potential income tax consequences that would result from the payment of dividends; and</p> <p>(b) the amounts of the potential income tax consequences</p>		

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	practically determinable and whether there are any potential income tax consequences not practically determinable.		
10p19	<i>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.</i>		
A6 Statement of cash flows			
1. General presentation			
	1. Classify cash flows into three activities: operating, investing and financing activities.		
7p18	2. Disclose cash flows from operating activities using either: (a) the direct method, disclosing major classes of gross cash receipts or payments; or (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.		
7p21	3. For cash flows from investing and financing activities, disclose separately major classes of gross cash receipts and gross cash payments (except as noted in para 4 below). For example, proceeds from new borrowings have to be displayed separately from repayments of borrowings.		
7p22	4. The following cash flows arising from the operating, investing or financing activities may be reported on a net basis (IAS 7 para 23): (a) cash receipts and payments on behalf of customers when the cash flows reflect the activities of the customer rather than those of the entity; and (b) cash receipts and payments for items in which the turnover is quick, the amounts are large and the maturities are short.		
7p28	5. 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.		
7p35	6. Disclose separately cash flows from taxes on income in operating activities, unless they can be identified specifically with financing or investing activities.		
7p43	7. 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.		
7p44	Examples of non-cash transactions are: (a) acquisition of assets either by assuming directly related liabilities or by means of a finance lease; (b) acquisition of an entity by means of an equity issue; and (c) conversion of debt to equity.		

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	2. Individual items		
	1. For cash flows arising from taxes on income:		
7p35	(a) disclose taxes paid;		
7p36	(b) classify taxes paid as cash flows from operating activities unless specifically identified with financing and investing activities; and		
	(c) disclose the total amount of taxes paid when tax cash flows are allocated over more than one class of activity.		
7p31	2. For cash flows from interest and dividends, disclose:		
	(a) interest received;		
	(b) interest paid;		
	(c) dividends received; and		
	(d) dividends paid.		
	Classify each of the above items in a consistent manner from period to period as either operating, investing or financing activities.		
7p33	<i>Interest and dividends received are normally classified as either operating or investing activities.</i>		
7p34	Dividends paid are normally classified as either financing or operating activities.		
7p39	3. Aggregate cash flows arising from the following are presented separately and classified as investing activities:		
	(a) acquisitions; and		
	(b) disposals of subsidiaries or other business units.		
	<i>Refer also to the disclosure requirements for acquisitions and disposals in Section A7.</i>		
7p45	4. For cash and cash equivalents, disclose:		
	(a) the components; and		
	(b) reconciliation of amounts in cash flow statement with cash and cash equivalents in the balance sheet.		
7p48	5. 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.		
DV, 7p50	6. Voluntary disclosures.		
	Provide additional information relevant to understanding the financial position and liquidity of an entity, and a commentary by management:		
	(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;		
	(b) the aggregate amounts of the cash flows from each of operating, investing and financing activities related to interests in joint ventures reported using proportionate consolidation;		
	(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		
	(d) the amount of cash flows arising from the operating, investing and financing activities of each reported industry and geographical segment.		

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	3. Changes in ownership interests in subsidiaries and other businesses		
7p39	1. Disclose separately aggregate cash flows from obtaining losing control of subsidiaries or other businesses, and classify the cash flows as an investing activity.		
7p40	2. Disclose, in aggregate, in respect of both obtaining and losing control of subsidiaries or other businesses during the period: <ul style="list-style-type: none"> (a) the total consideration paid or received; (b) the portion of the consideration that is cash and cash equivalents; (c) the amount of cash and cash equivalents in the subsidiaries or other businesses which control is obtained or lost; and (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; 		
7p42A	3. Classify cash flows arising from changes in ownership interests in a subsidiary that do not result in a loss of control as cash flows from financing activities;		
7p42B	4. 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 IAS 27. The resulting cash flows are classified in the same way as other transactions with owners described in IAS 7 para 17; and		
IFRS5p33(c)	5. Discontinued operations. Disclose the amounts of net cash flows from: <ul style="list-style-type: none"> (a) operating activities; (b) investing activities; and (c) financing activities. <i>These disclosures may be presented either in the notes to, or on the face of, the financial statements.</i>		
IFRS5p34	6. 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 and disposals			
1. General disclosures			
IFRS3p59	1. 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: <ul style="list-style-type: none"> (a) during the current reporting period; or (b) after the end of the reporting period but before the financial statements are authorised for issue. 		
IFRS3p59(a)			
IFRS3p59(b)			
IFRS3p60	2. To meet the objective in IFRS 3 para 59, the acquirer discloses the information specified in paras B64-B66.		
IFRS3pB64	3. For each business combination that took effect during the reporting period, disclose: <ul style="list-style-type: none"> (a) the name and a description of the acquiree (b) the acquisition date; (c) the percentage of voting equity interests acquired; (d) the primary reasons for the business combination and a description of how the acquirer obtained control of the acquiree; 		
IFRS3pB64(a)			
IFRS3pB64(b)			
IFRS3pB64(c)			
IFRS3pB64(d)			

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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;		
IFRS3pB64(f)	(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:		
IFRS3pB64(f)(i)	(i) cash;		
IFRS3pB64(f)(ii)	(ii) other tangible or intangible assets, including a business or subsidiary of the acquirer;		
IFRS3pB64(f)(iii)	(iii) liabilities incurred – for example, a liability for contingent consideration; and		
IFRS3pB64(f)(iv)	(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.		
IFRS3pB64(g)	(g) for contingent consideration arrangements and indemnification assets:		
IFRS3pB64(g)(i)	(i) the amount recognised as of the acquisition date;		
IFRS3pB64(g)(ii)	(ii) a description of the arrangement and the basis for determining the amount of the payment; and		
IFRS3pB64(g)(iii)	(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;		
IFRS3pB64(h)	(h) for acquired receivables:		
IFRS3pB64(h)(i)	(i) the fair value of the receivables;		
IFRS3pB64(h)(ii)	(ii) the gross contractual amounts receivable; and		
IFRS3pB64(h)(iii)	(iii) the best estimate at the acquisition date of the contractual cash flows not expected to be collected. <i>The disclosures should be provided by major class of receivable, such as loans, direct finance leases and any other class of receivables.</i>		
IFRS3pB64(i)	(i) the amounts recognised as of the acquisition date for each major class of assets acquired and liabilities assumed;		
IFRS3pB64(j)	(j) for each contingent liability recognised in accordance with IFRS 3 para 23, the information required in IFRS 3 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:		
IFRS3pB64(j)(i)	(i) the information required by IAS 37 paragraph 86; and		
IFRS3pB64(j)(ii)	(ii) the reasons why the liability cannot be measured reliably (<i>refer to Section A5.15 for detailed IAS 37 para 85 disclosure requirements and to A5.22 for detailed IAS 37 para 86 disclosure requirements</i>);		
IFRS3pB64(k)	(k) the total amount of goodwill that is expected to be deductible for tax purposes;		
IFRS3pB64(l)	(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:		
IFRS3pB64(l)(i)	(i) a description of each transaction;		
IFRS3pB64(l)(ii)	(ii) how the acquirer accounted for each transaction;		
IFRS3pB64(l)(iii)	(iii) the amounts recognised for each transaction and the line item in the financial statements in which each amount is recognised; and		
IFRS3pB64(l)(iv)	(iv) if the transaction is the effective settlement of a pre-existing relationship, the method used to determine the settlement amount;		
IFRS3pB64(m)	(m) separately recognised transactions required by IFRS 3 para 64(l), which includes the amount of acquisition-		

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	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;		
IFRS3pB64(n)	(n) in a bargain purchase (see IFRS 3 paras 34-36):		
IFRS3pB64(n)(i)	(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		
IFRS3pB64(n)(ii)	(ii) a description of the reasons why the transaction resulted in a gain;		
IFRS3pB64(o)	(o) for each business combination in which the acquirer holds less than 100% of the equity interests in the acquiree at the acquisition date:		
IFRS3pB64(o)(i)	(i) the amount of the non-controlling interest in the acquiree recognised at the acquisition date and the measurement basis for that amount; and		
IFRS3pB64(o)(ii)	(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;		
IFRS3pB64(p)	(p) in a business combination achieved in stages:		
IFRS3pB64(p)(i)	(i) the acquisition-date fair value of the equity interest in the acquiree held by the acquirer immediately before the acquisition date; and		
IFRS3pB64(p)(ii)	(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		
IFRS3pB64(q)	(q) the following information:		
IFRS3pB64(q)(i)	(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		
IFRS3pB64(q)(ii)	(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.		
IFRS3pB64	4. 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'.		
IFRS3pB65	5. 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).		
IFRS 3pB66	6. 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.		

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	2. Adjustments		
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.		
	3. Measurement period		
IFRS3p62	1. To meet the objective in IFRS 3 para 61, the acquirer discloses the information specified in IFRS 3 para B67.		
IFRS3pB67	2. 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:		
IFRS3pB67(a)	(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:		
IFRS3pB67(a)(i), (ii)	(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		
IFRS3pB67(a), (iii)	(iii) the nature and amount of any measurement period adjustments recognised during the reporting period in accordance with IFRS 3 para 49.		
	4. Contingent consideration		
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:		
IFRS3pB67(b)(i)	(a) any changes in the recognised amounts, including any differences arising upon settlement;		
IFRS3pB67(b)(ii)	(b) any changes in the range of outcomes (undiscounted) and the reasons for those changes; and		
IFRS3pB67(b)(iii)	(c) the valuation techniques and key model inputs used to measure contingent consideration.		
	5. Contingent liabilities		
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; <i>Refer to Section A5.15 for detailed IAS 37 para 84 and para 85 disclosure requirements.</i>		
	6. Goodwill		
IFRS3pB67(d)	1. Disclose a reconciliation of the carrying amount of goodwill at the beginning and end of the reporting period showing separately:		
IFRS3pB67(d)(i)	(a) the gross amount and accumulated impairment losses at the beginning of the reporting period;		
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		

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	for sale in accordance with 'IFRS 5, Non-current assets held for sale and discontinued operations';		
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;		
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;		
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);		
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';		
IFRS3pB67 (d) (vii)	(g) any other changes in the carrying amount during the reporting period; and		
IFRS3pB67(d)(viii)	(h) the gross amount and accumulated impairment losses at the end of the reporting period.		
36p133	2. 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.		
	7. Evaluation of the financial effects of gains and losses recognised in the current reporting period		
IFRS3pB67(e)	1. Disclose the amount and an explanation of any gain or loss recognised in the current reporting period that both:		
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		
IFRS3pB67(e)(ii)	(b) is of such a size, nature or incidence that disclosure is relevant to understanding the combined entity's financial statements.		
IFRS3p63	2. 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.		
	8. Other disclosures impacted by IFRS 3 – income taxes		
	Disclose separately:		
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		
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

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1. General disclosures

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 balance sheet.*

IFRS7p7 Disclose information that enables users of the financial statements to evaluate the significance of financial instruments for financial position and performance.

2. Categories of financial assets and financial liabilities

IFRS7p8 Disclose either on the face of the balance sheet or in the notes the carrying amounts of each of the following categories, as defined in IAS 39:

- (a) financial assets at fair value through profit or loss, showing separately:
 - (i) those designated as such upon initial recognition; and
 - (ii) those classified as held for trading in accordance with IAS 39;
- (b) held-to-maturity investments;
- (c) loans and receivables;
- (d) available-for-sale financial assets;
- (e) financial liabilities at fair value through profit or loss, showing separately:
 - (i) those designated as such upon initial recognition; and
 - (ii) those classified as held for trading in accordance with IAS 39; and
- (f) financial liabilities measured at amortised cost.

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

- IFRS7p9** 1. If a loan or receivable (or group of loans or receivables) is designated as at fair value through profit or loss, disclose:
- (a) the maximum exposure to credit risk (see IFRS7p36(a)) of the loan or receivable (or group of loans or receivables) at the reporting date;
 - (b) the amount by which any related credit derivatives or similar instruments mitigate that maximum exposure to credit risk;
 - (c) the amount of change, during the period and cumulatively, in the fair value of the loan or receivable (or group of loans or receivables) 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
 - (d) the amount of the change in the fair value of any related credit derivatives or similar instruments that has occurred during the period and cumulatively since the loan or receivable was designated.

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IFRS7p10 AppxB4	<p>2. If the entity has designated a financial liability as at fair value through profit or loss in accordance with IAS 39 para 9, disclose:</p> <p>(a) the amount of change, during the period and cumulatively, in the fair value of the financial liability that is attributable to changes in the credit risk of that liability determined either:</p> <p>(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 (see IFRS 7 Appendix B4); or</p> <p>(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 liability. <i>Changes in market conditions that give rise to market risk include changes in a benchmark interest rate, the price of another entity's financial instrument, a commodity price, a foreign exchange rate or an index of prices or rates. For contracts that include a unit-linking feature, changes in market conditions include changes in the performance of the related internal or external investment fund; and</i></p> <p>(b) the difference between the financial liability's carrying amount and the amount the entity would be contractually required to pay at maturity to the holder of the obligation.</p>		
IFRS7p11 AppxB4	<p>3. Disclose:</p> <p>(a) the methods used to comply with the requirements in IFRS 7 para 9(c) and IFRS 7 para 10(a); and</p> <p>(b) if the entity believes that the disclosure it has given to comply with the requirements in IFRS 7 para 9(c) and IFRS 7 para 10(a) does not faithfully represent the change in the fair value of the financial asset or financial liability attributable to changes in its credit risk, the reasons for reaching this conclusion and the factors it believes are relevant.</p> <p>4. Reclassification</p>		
IFRS7p12	<p>1. If the entity has reclassified a financial asset (in accordance with paragraphs IAS 39 paras 51-54) as one measured:</p> <p>(a) at cost or amortised cost, rather than at fair value; or</p> <p>(b) at fair value, rather than at cost or amortised cost,</p> <p>disclose the amount reclassified into and out of each category and the reason for that reclassification</p> <p><i>An amendment to IAS 39, issued in October 2008, permits an entity to reclassify non-derivative financial assets (other than those designated at fair value through profit or loss by the entity upon initial recognition) out of the fair value through profit or loss category in particular circumstances. The amendment also permits an entity to transfer from the available-for-sale category to the loans and receivables category a financial asset that would have met the definition of loans and receivables (if the financial asset had not been designated as available for sale), if the entity has the intention and ability to hold that financial asset for the foreseeable future.</i></p>		
IFRS7p12A	<p>2. If the entity has reclassified a financial asset out of the fair value through profit or loss category in accordance with IAS 39 paras 50B or 50D or out of the available-for-sale category in accordance with paragraph 50E of IAS 39, disclose:</p> <p>(a) the amount reclassified into and out of each category;</p> <p>(b) for each reporting period until derecognition, the carrying amounts and fair values of all financial assets that have been reclassified in the current and previous reporting periods;</p>		

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(c) if a financial asset was reclassified in accordance with paragraph 50B, the rare situation, and the facts and circumstances indicating that the situation was rare;		
(d) for the reporting period when the financial asset was reclassified, the fair value gain or loss on the financial asset recognised in profit or loss or other comprehensive income in that reporting period and in the previous reporting period;		
(e) for each reporting period following the reclassification (including the reporting period in which the financial asset was reclassified) until derecognition of the financial asset, the fair value gain or loss that would have been recognised in profit or loss or other comprehensive income if the financial asset had not been reclassified, and the gain, loss, income and expense recognised in profit or loss; and		
(f) the effective interest rate and estimated amounts of cash flows the entity expects to recover, as at the date of reclassification of the financial asset.		

5. Derecognition

IFRS7p13

If financial assets have been transferred in such a way that part or all of the financial assets do not qualify for derecognition (see IAS 39 paras 15-37), disclose for each class of such financial assets:

- (a) the nature of the assets;
- (b) the nature of the risks and rewards of ownership to which the entity remains exposed;
- (c) when the entity continues to recognise all of the assets, the carrying amounts of the assets and of the associated liabilities; and
- (d) when the entity continues to recognise the assets to the extent of its continuing involvement, the total carrying amount of the original assets, the amount of the assets that the entity continues to recognise, and the carrying amount of the associated liabilities.

6. Transfers of financial assets

(a) Transferred financial assets

IFRS7p42A,
(a),(b)

1. The disclosure requirements in IFRS 7 paras 42B-42H relating to transfers of financial assets supplement the other disclosure requirements of this IFRS. Present the disclosures required by paras 42B-42H in a single note in the financial statements.
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.
3. For the purposes of applying the disclosure requirements in those paragraphs, transfer all or a part of a financial asset (the transferred financial asset) only if it either:
 - (a) transfers the contractual rights to receive the cash flows of that financial asset; or
 - (b) retains the contractual rights to receive the cash flows of that financial asset but assumes a contractual obligation to pay the cash flows to one or more recipients in an arrangement.

IFRS7p42B,
(a),(b)

4. Disclose information that enables users of its financial statements:
 - (a) to understand the relationship between transferred financial assets that are not derecognised in their entirety and the associated liabilities; and

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	(b) to evaluate the nature of, and risks associated with, the entity's continuing involvement in derecognised financial assets.		
IFRS7p42C, (a-c)	<p>5. 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:</p> <p>(a) normal representations and warranties relating to fraudulent transfer and concepts of reasonableness, good faith and fair dealings that could invalidate a transfer as a result of legal action;</p> <p>(b) forward, option and other contracts to reacquire the transferred financial asset for which the contract price (or exercise price) is the fair value of the transferred financial asset; or</p> <p>(c) an arrangement whereby an entity retains the contractual rights to receive the cash flows of a financial asset but assumes a contractual obligation to pay the cash flows to one or more entities and the conditions in IAS 39 para 19(a)–(c) are met.</p> <p>(b) Transferred financial assets that are not derecognised in their entirety</p> <p>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 IFRS 7 para 42B(a), disclose at each reporting date for each class of transferred financial assets that are not derecognised in their entirety:</p> <p>(a) the nature of the transferred asset;</p> <p>(b) the nature of the risks and rewards of ownership to which the entity is exposed;</p> <p>(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;</p> <p>(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);</p> <p>(e) when the entity continues to recognise all of the transferred assets, the carrying amounts of the transferred assets and the associated liabilities; and</p> <p>(f) when the entity continues to recognise the assets to the extent of its continuing involvement (see IAS 39 paras 20(c)(ii) and 30), 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.</p> <p>(c) Transferred financial assets that are derecognised in their entirety</p>		
IFRS7 p42E,(a-f)	<p>1. To meet the objectives set out in IFRS 7 para 42B(b), when an entity derecognises transferred financial assets in their entirety (see IAS 39 para 20(a) and (c)(i)) but has continuing involvement in them, disclose, as a minimum, for each type of continuing involvement at each reporting date:</p>		

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	<p>(a) the carrying amount of the assets and liabilities that are recognised in the entity's statement of financial position and represent the entity's continuing involvement in the derecognised financial assets, and the line items in which the carrying amount of those assets and liabilities are recognised;</p> <p>(b) the fair value of the assets and liabilities that represent the entity's continuing involvement in the derecognised financial assets;</p> <p>(c) the amount that best represents the entity's maximum exposure to loss from its continuing involvement in the derecognised financial assets, and information showing how the maximum exposure to loss is determined;</p> <p>(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;</p> <p>(e) a maturity analysis of the undiscounted cash outflows that would or may be required to repurchase the derecognised financial assets or other amounts payable to the transferee in respect of the transferred assets, showing the remaining contractual maturities of the entity's continuing involvement; and</p> <p>(f) qualitative information that explains and supports the quantitative disclosures required in (a)-(e).</p>		
IFRS7p42F	<p><i>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.</i></p>		
IFRS7p42G, (a-c)	<p>2. Disclose for each type of continuing involvement:</p> <p>(a) the gain or loss recognised at the date of transfer of the assets;</p> <p>(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);</p> <p>(c) if the total amount of proceeds from transfer activity (that qualifies for derecognition) in a reporting period is not evenly distributed throughout the reporting period (for example, if a substantial proportion of the total amount of transfer activity takes place in the closing days of a reporting period):</p> <p>(i) when the greatest transfer activity took place within that reporting period (eg the last five days before the end of the reporting period);</p> <p>(ii) the amount (for example, related gains or losses) recognised from transfer activity in that part of the reporting period; and</p> <p>(iii) the total amount of proceeds from transfer activity in that part of the reporting period.</p> <p><i>Provide this information for each period for which a statement of comprehensive income is presented.</i></p> <p>(d) Supplementary information</p>		
IFRS7p42H	<p>Disclose any additional information that it considers necessary to meet the disclosure objectives in IFRS 7 para 42B.</p>		
IFRS7p44M	<p>If an entity applies the amendments from an earlier date, disclose that fact.</p>		

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	7. Collateral		
IFRS7p14	1. Disclose: (a) the carrying amount of financial assets that the entity has pledged as collateral for liabilities or contingent liabilities, including amounts that have been reclassified in accordance with IAS 39 paras 37(a); and (b) the terms and conditions relating to its pledge.		
IFRS7p15	2. 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: (a) the fair value of the collateral held; (b) the fair value of any such collateral sold or repledged, and whether the entity has an obligation to return it; and (c) the terms and conditions associated with its use of the collateral.		
	8. Allowance account for credit losses		
IFRS7p16 AppxB1-B3, B5(d)	When financial assets are impaired by credit losses and the entity records the impairment in a separate account (for example, an allowance account used to record individual impairments or a similar account used to record a collective impairment of assets) rather than directly reducing the carrying amount of the asset, disclose a reconciliation of changes in that account during the period for each class of financial assets.		
	9. Compound financial instruments with multiple embedded derivatives		
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.		
	10. Defaults and breaches		
IFRS7p18	1. For loans payable recognised at the reporting date, disclose: (a) details of any defaults during the period of principal, interest, sinking fund or redemption terms of those loans payable; (b) the carrying amount of the loans payable in default at the reporting date; and (c) whether the default was remedied, or the terms of the loans payable were renegotiated, before the financial statements were authorised for issue.		
IFRS7p19	2. 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).		
	11. Items of income, expense, gains or losses		
IFRS7p20 AppxB1-B3, B5(d)	Disclose the following items of income, expense, gains or losses either on the face of the financial statements or in the notes: (a) net gains or net losses on: (i) financial assets or financial liabilities at fair value through profit or loss, showing separately those on		

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<p>financial assets or financial liabilities designated as such upon initial recognition, and those on financial assets or financial liabilities that are classified as held for trading in accordance with IAS 39;</p> <p>(ii) available-for-sale financial assets, showing separately the amount of gain or loss recognised directly in equity during the period and the amount removed from equity and recognised in profit or loss for the period;</p> <p>(iii) held-to-maturity investments;</p> <p>(iv) loans and receivables; and</p> <p>(v) financial liabilities measured at amortised cost;</p> <p>(b) total interest income and total interest expense (calculated using the effective interest method) for financial assets or financial liabilities that are not at fair value through profit or loss;</p> <p>(c) fee income and expense (other than amounts included in determining the effective interest rate) arising from:</p> <p>(i) financial assets or financial liabilities that are not at fair value through profit or loss; and</p> <p>(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;</p> <p>(d) interest income on impaired financial assets accrued in accordance with IAS 39 AG 93; and</p> <p>(e) the amount of any impairment loss for each class of financial asset.</p>		
<p>12. Other disclosures</p> <p>(a) Accounting policies</p> <p>IFRS7 Appx B5 Disclosure required by IFRS 7 para 21 may include:</p> <p>(a) for financial assets or financial liabilities designated as at fair value through profit or loss:</p> <p>(i) the nature of the financial assets or financial liabilities the entity has designated as at fair value through profit or loss;</p> <p>(ii) the criteria for designating such financial assets or financial liabilities on initial recognition; and</p> <p>(iii) how the entity has satisfied the conditions in IAS 39 para 9, IAS 39 para 11A or IAS 39 para 12 for such designation. For instruments designated in accordance with IAS 39 para 9(b)(i) of the definition of a financial asset or financial liability at fair value through profit or loss, include a narrative description of the circumstances underlying the measurement or recognition inconsistency that would otherwise arise. For instruments designated in accordance with IAS 39 para 9(b)(ii) of the definition of a financial asset or financial liability at fair value through profit or loss, include a narrative description of how designation at fair value through profit or loss is consistent with the entity's documented risk management or investment strategy;</p> <p>(b) the criteria for designating financial assets as available for sale;</p> <p>(c) whether regular way purchases and sales of financial assets are accounted for at trade date or at settlement date (see IAS 39 para 38);</p> <p>(d) when an allowance account is used to reduce the carrying amount of financial assets impaired by credit losses:</p> <p>(i) the criteria for determining when the carrying amount of impaired financial assets is reduced directly (or, in</p>		

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IFRS7p10	<p>the case of a reversal of a write-down, increased directly) and when the allowance account is used; and</p> <p>(ii) the criteria for writing off amounts charged to the allowance account against the carrying amount of impaired financial assets (see IFRS 7 para 16);</p> <p>(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;</p> <p>(f) the criteria the entity uses to determine that there is objective evidence that an impairment loss has occurred (see IFRS 7 para 20(e)); and</p> <p>(g) when the terms of financial assets that would otherwise be past due or impaired have been renegotiated, the accounting policy for financial assets that are the subject of renegotiated terms (see IFRS 7 para 36(d)).</p> <p>Disclose, in the summary of 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).</p> <p>(b) Hedge accounting</p>		
IFRS7p22	<p>1. Disclose the following separately for each type of hedge described in IAS 39 (ie, fair value hedges, cash flow hedges and hedges of net investments in foreign operations):</p> <p>(a) a description of each type of hedge;</p> <p>(b) a description of the financial instruments designated as hedging instruments and their fair values at the reporting date; and</p> <p>(c) the nature of the risks being hedged.</p>		
IFRS7p23	<p>2. For cash flow hedges, disclose:</p> <p>(a) the periods when the cash flows are expected to occur and when they are expected to affect profit or loss;</p> <p>(b) a description of any forecast transaction for which hedge accounting had previously been used, but which is no longer expected to occur;</p> <p>(c) the amount that was recognised in equity during the period;</p> <p>(d) the amount that was removed from equity and included in profit or loss for the period, showing the amount included in each line item in the income statement; and</p> <p>(e) the amount that was removed from equity during the period and included in the initial cost or other carrying amount of a non-financial asset or non-financial liability whose acquisition or incurrence was a hedged highly probable forecast transaction.</p>		
IFRS7p24	<p>Disclose separately:</p> <p>(a) in fair value hedges, gains or losses:</p> <p>(i) on the hedging instrument; and</p> <p>(ii) on the hedged item attributable to the hedged risk;</p> <p>(b) the ineffectiveness recognised in profit or loss that arises from cash flow hedges; and</p> <p>(c) the ineffectiveness recognised in profit or loss that arises from hedges of net investments in foreign operations.</p> <p>3. Disclose separately:</p> <p>(a) in fair value hedges, gains or losses:</p> <p>(i) on the hedging instrument; and</p> <p>(ii) on the hedge item attributable to the hedged risk;</p>		

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	<ul style="list-style-type: none"> (b) the ineffectiveness recognised in profit or loss that arises from cash flow hedges; and (c) the ineffectiveness recognised in profit or loss that arises from hedges of net investments in foreign operations. 		
IFRIC16p17	<p>4. If the step-by-step method of consolidation is used, disclose whether the entity has chosen to adjust the amounts reclassified to profit or loss on a disposal (or partial disposal) of a foreign operation to the amount that arises under the direct method.</p> <p>(c) Fair value</p>		
IFRS7p25 AppxB1-B2, B5(d)	<p>1. 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.</p>		
IFRS7p26 AppxB1-B2, B5(d)	<p>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.</p> <p>2. Disclose for each class of financial instrument the methods and, when a valuation technique is used, the assumptions applied in determining fair values of each class of financial assets or financial liabilities. For example, if applicable, an entity discloses information about the assumptions relating to prepayment rates, rates of estimated credit losses, and interest rates or discount rates. If there has been a change in valuation technique, disclose that change and the reasons for making it.</p>		
IFRS7p27A	<p>3. To make the disclosures required by paragraph 27B, classify fair value measurements using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. The fair value hierarchy has the following levels:</p> <ul style="list-style-type: none"> (a) quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1); (b) inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (ie as prices) or indirectly (that is, derived from prices) (Level 2); and (c) inputs for the asset or liability that are not based on observable market data (unobservable inputs) (Level 3). <p>The level in the fair value hierarchy within which the fair value measurement is categorised in its entirety is determined on the basis of the lowest level input that is significant to the fair value measurement in its entirety. The significance of an input is assessed against the fair value measurement in its entirety. If a fair value measurement uses observable inputs that require significant adjustment based on unobservable inputs, that measurement is a Level 3 measurement. Assessing the significance of a particular input to the fair value measurement in its entirety requires judgement, considering factors specific to the asset or liability.</p>		
IFRS7p27B	<p>4. For fair value measurements recognised in the statement of financial position, discloses for each class of financial instrument:</p> <ul style="list-style-type: none"> (a) the level in the fair value hierarchy into which the fair value measurements are categorised in their entirety, segregating fair value measurements in accordance with the levels defined in IFRS 7 para 27A; (b) any significant transfers between Level 1 and Level 2 of the fair value hierarchy and the reasons for those 		

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	<p>transfers. Transfers into each level are disclosed and discussed separately from transfers out of each level. For this purpose, significance is judged with respect to profit or loss, and total assets or total liabilities;</p> <p>(c) for fair value measurements in Level 3 of the fair value hierarchy, a reconciliation from the beginning balances to the ending balances, disclosing separately changes during the period attributable to the following:</p> <p>(i) total gains or losses for the period recognised in profit or loss, and a description of where they are presented in the statement of comprehensive income or the separate income statement (if presented);</p> <p>(ii) total gains or losses recognised in other comprehensive income;</p> <p>(iii) purchases, sales, issues and settlements (each type of movement disclosed separately); and</p> <p>(iv) transfers into or out of Level 3 (for example, transfers attributable to changes in the observability of market data) and the reasons for those transfers. For significant transfers, transfers into Level 3 are disclosed and discussed separately from transfers out of Level 3;</p> <p>(d) the amount of total gains or losses for the period in (c)(i) included in profit or loss that are attributable to gains or losses relating to those assets and liabilities held at the end of the reporting period and a description of where those gains or losses are presented in the statement of comprehensive income or the separate income statement (if presented); and</p> <p>(e) for fair value measurements in Level 3, if changing one or more of the inputs to reasonably possible alternative assumptions would change fair value significantly, then the entity states that fact and discloses the effect of those changes. The entity discloses how the effect of a change to a reasonably possible alternative assumption was calculated. For this 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.</p> <p>Disclose the quantitative disclosures in IFRS 7 para 27B in tabular format unless another format is more appropriate.</p>		
IFRS7p28	<p>5. If the market for a financial instrument is not active, its fair value is established using a valuation technique (see IAS 39 AG74-79). The best evidence of fair value at initial recognition is the transaction price (ie, the fair value of the consideration given or received), unless conditions described in IAS 39 AG76 are met. There could be a difference between the fair value at initial recognition and the amount that would be determined at that date using the valuation technique. If such a difference exists, disclose, by class of financial instrument:</p> <p>(a) the accounting policy for recognising that difference in profit or loss to reflect a change in factors (including time) that market participants would consider in setting a price (see IAS 39 AG76A); and</p> <p>(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.</p>		
IFRS7p29	<p>6. Disclosures of fair value are not required:</p> <p>(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);</p> <p>(b) for an investment in equity instruments that do not have a quoted market price in an active market, or derivatives</p>		

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	linked to such equity instruments, that is measured at cost in accordance with IAS 39 because its fair value cannot be measured reliably; or (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.		
IFRS7p30	7. In the cases described in IFRS 7 para 29(b) and (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: (a) the fact that fair value information has not been disclosed for these instruments because their fair value cannot be measured reliably; (b) a description of the financial instruments, their carrying amount, and an explanation of why fair value cannot be measured reliably; (c) information about the market for the instruments; (d) information about whether and how the entity intends to dispose of the financial instruments; and (e) if financial instruments whose fair value previously could not be reliably measured are derecognised, that fact, their carrying amount at the time of derecognition, and the amount of gain or loss recognised.		
	13. Nature and extent of risks arising from financial instruments		
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.		
IFRS7 AppdxB6	<i>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.</i>		
IFRS7p32	The disclosures required by IFRS 7 paras 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.		
	14. Qualitative disclosures		
IFRS7p33	For each type of risk arising from financial instruments, disclose: (a) the exposures to risk and how they arise; (b) objectives, policies and processes for managing the risk and the methods used to measure the risk; and (c) any changes in (a) or (b) from the previous period.		
	15. Quantitative disclosures		
IFRS7p34 (a),(b),(c)	1. For each type of risk arising from financial instruments, disclose: (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;		

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	(b) the disclosures required by IFRS 7 paras 36-42, to the extent not provided in accordance with (a); and (c) concentrations of risk if not apparent from the disclosures made in accordance with (a) and (b).		
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: (a) a description of how management determines concentrations; (b) a description of the shared characteristic that identifies each concentration (for example, counterparty, geographical area, currency or market); and (c) the amount of the risk exposure associated with all financial instruments sharing that characteristic.		
IFRS7p35	2. 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. (a) Credit risk		
IFRS7p36(a), (b),(c)	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 (that is, 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; (b) a description and the financial effect of collateral held as security and other credit enhancements (that is, a description 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); and (c) information about the credit quality of financial assets that are neither past due nor impaired. Financial assets that are either past due or impaired		
IFRS7p37 (a),(b)	Disclose by class of financial asset: (a) an analysis of the age of financial assets that are past due as at the end of the reporting period but not impaired; and (b) an analysis of financial assets that are individually determined to be impaired as at the end of the reporting period, including the factors the entity considers in determining that they are impaired.		
IFRS7 p38(a),(b)	Collateral and other credit enhancements obtained When an entity obtains financial or non-financial assets during the period by taking possession of collateral it holds as security or calling on other credit enhancements (that is guarantees), and such assets meet the recognition criteria in other IFRSs, disclose for such assets held at the reporting date: (a) the nature and carrying amount of the assets; and (b) when the assets are not readily convertible into cash, its policies for disposing of such assets or for using them in its operations.		

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IFRS7p39 AppdxB10A- B11A, B11C-F	<p>(b) Liquidity risk</p> <p>Disclose:</p> <p>(a) a maturity analysis for non-derivative financial liabilities (including issued financial guarantee contracts) that shows the remaining contractual maturities;</p> <p>(b) a maturity analysis for derivative financial liabilities. The maturity analysis should include the remaining contractual maturities are essential for an understanding of the timing of the cash flows; and</p> <p>(c) a description of how the liquidity risk inherent in (a) and (b).</p>		
IFRS7 AppdxB11	<p><i>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:</i></p> <p>(a) <i>no later than one month;</i></p> <p>(b) <i>later than one month and no later than three months;</i></p> <p>(c) <i>later than three months and no later than one year; and</i></p> <p>(d) <i>later than one year and no later than five years.</i></p> <p>(c) Market risk</p> <p>Sensitivity analysis</p>		
IFRS7p40 AppdxB17- B19 and B21- B28	<p>Unless an entity complies with IFRS 7 para 41, disclose:</p> <p>(a) a sensitivity analysis for each type of market risk to which the entity is exposed at the end of the reporting period, showing how profit or loss and equity would have been affected by changes in the relevant risk variable that were reasonably possible at that date;</p> <p>(b) the methods and assumptions used in preparing the sensitivity analysis; and</p> <p>(c) changes from the previous period in the methods and assumptions used, and the reasons for such changes.</p>		
IFRS7p41 AppdxB20	<p>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:</p> <p>(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</p> <p>(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.</p> <p>Other market risk disclosures</p>		
IFRS7p42	<p>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.</p>		
IFRIC2p13	<p>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.</p>		
	16. Capital disclosures		
1p134	<p>1. Disclose information that enables users of its financial statements to evaluate its objectives, policies and processes for managing capital.</p>		

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1p135	<p>2. To comply with para 134, disclose the following:</p> <p>(a) qualitative information about its objectives, policies and processes for managing capital, including (but not limited to):</p> <p>(i) a description of what it manages as capital;</p> <p>(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</p> <p>(iii) how it is meeting its objectives for managing capital;</p> <p>(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);</p> <p>(c) any changes in (a) and (b) from the previous period;</p> <p>(d) whether during the period it complied with any externally imposed capital requirements to which it is subject; and</p> <p>(e) when the entity has not complied with such externally imposed capital requirements, the consequences of such non-compliance.</p> <p>3. Base these disclosures on the information provided internally to the entity's key management personnel.</p>		
1p136	<p><i>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.</i></p>		
1p80A(a)	<p>4. If an entity has reclassified a puttable financial instrument classified as an equity instrument between financial liabilities and equity, disclose:</p> <p>(a) the amount reclassified into and out of each category (financial liabilities and equity); and</p> <p>(b) the timing and reason for that reclassification.</p>		
1p136A	<p>5. Disclose for puttable financial instruments classified as equity instruments (to the extent not disclosed elsewhere):</p>		
1p136A(a)	<p>(a) summary quantitative data about the amount classified as equity;</p>		
1p136A(b)	<p>(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;</p>		
1p136A(c)	<p>(c) the expected cash outflow on redemption or repurchase of that class of financial instruments; and</p>		
1p136A(d)	<p>(d) information about how the expected cash outflow on redemption or repurchase was determined.</p>		
1p80A(b)	<p>6. If an entity has reclassified an instrument that imposes on the entity an obligation to deliver to another party a <i>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</i>, disclose:</p> <p>(a) the amount reclassified into and out of each category (financial liabilities and equity); and</p> <p>(b) the timing and reason for that reclassification.</p>		

17. Financial guarantees

Amendments to IAS 39 and IFRS 4, 'Financial guarantee contracts', was issued in August 2005.

The issuer of financial guarantee contracts may elect to apply either IFRS 4 (if the entity has previously asserted explicitly that it regards such contracts as insurance contracts and has used accounting applicable to insurance contracts) or IAS 39 for measurement of financial guarantee contracts.

If the entity elects to apply IFRS 4, it should comply with IFRS 4 disclosure requirements to such contracts (refer to Section E).

If the entity elects to apply IAS 39 for measurement of financial guarantee contracts, it should comply with IFRS 7 disclosure requirements for these contracts.

A9 Distributions of non-cash assets to owners – IFRIC 17

- | | Y-NA-NM | REF |
|---------------|---------|-----|
| IFRIC17p16 | | |
| IFRIC17p16(a) | | |
| IFRIC17p16(b) | | |
| IFRIC17p17 | | |
1. For distributions disclose:
 - (a) the carrying amount of the dividend payable at the beginning and end of the period; and
 - (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.
 2. 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:
 - (a) the nature of the asset to be distributed;
 - (b) the carrying amount of the asset to be distributed as of the end of the reporting period; and
 - (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

The following disclosures are required when an entity has non-current assets held for sale and/or discontinued operations as defined by IFRS 5.

- | | | |
|------------------|--|--|
| IFRS 5p5A | | |
| IFRS5p5B | | |
| IFRS5p38
1p55 | | |
- 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).*
- An entity with non-current assets (or disposal groups) classified as held for sale applies the disclosure requirements of IFRS 5. Disclosure in other IFRSs do not apply to such assets or (disposal groups) unless those IFRSs require:
- (a) specific disclosures for non-current assets classified as held for sale or discontinued operations; or
 - (b) disclosure about measurement of assets and liabilities within a disposal group that are not within the scope of IFRS 5 or such disclosures not already provided in the other notes to the financial statements.
1. Present separately from other assets in the balance sheet a non-current asset classified as held for sale and the assets of

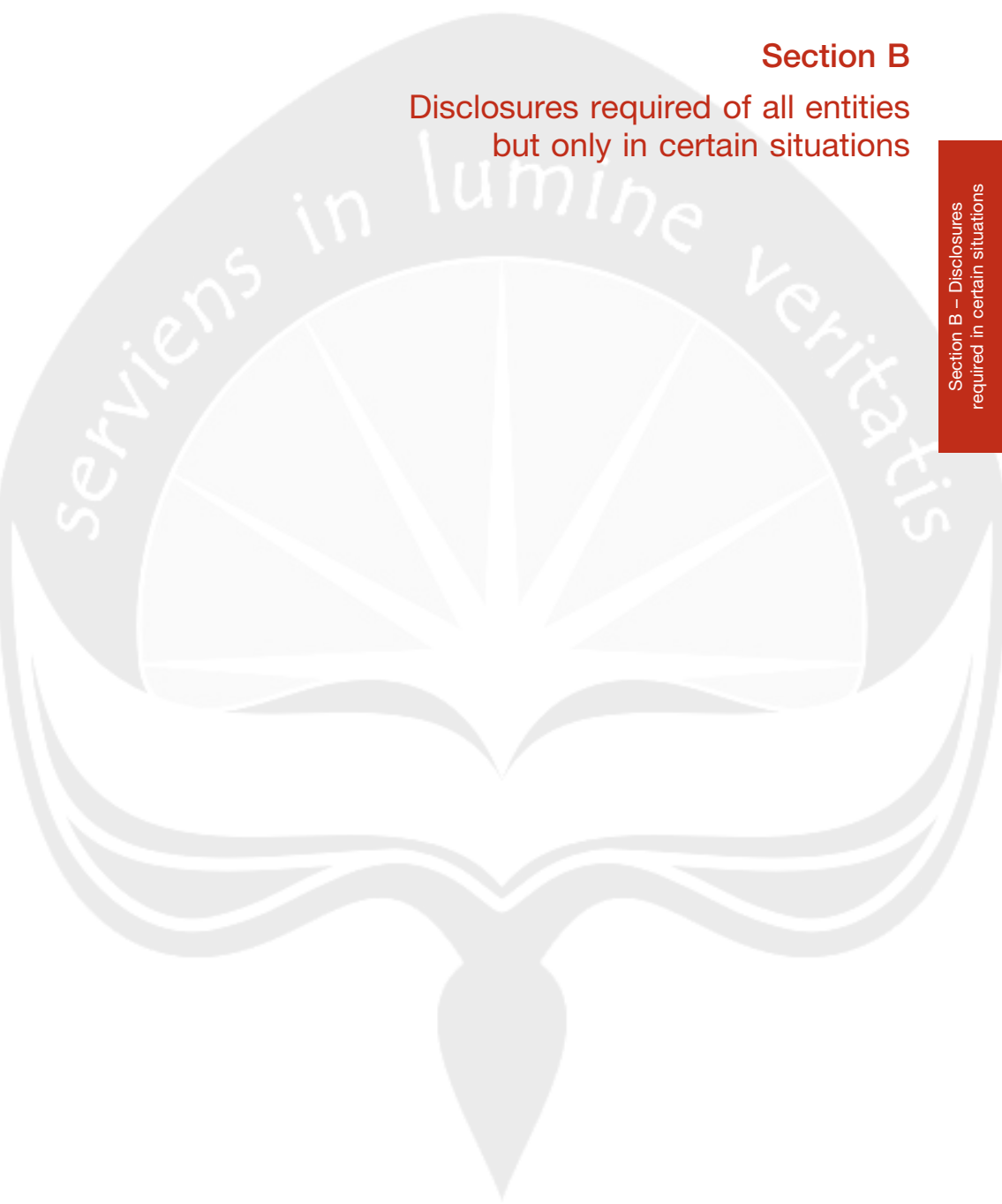
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	a disposal group classified as held for sale (within current assets).		
IFRS5p38 1p55	2. Do not offset the assets and liabilities of a disposal group and do not present as a single amount. Present the liabilities of a disposal group classified as held for sale separately (classified as current liabilities) from other liabilities in the balance sheet.		
IFRS5p38	3. Disclose separately the major classes of assets and liabilities classified as held for sale either on the face of the balance sheet or in the notes to the financial statements.		
IFRS5p39	4. 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.		
IFRS5p38	5. 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.		
IFRS5p40	6. 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 balance sheet for the latest period presented.		
IFRS5p41	7. For a non-current asset (or disposal group) held for sale or sold, disclose: <ul style="list-style-type: none"> (a) a description of the non-current asset (or disposal group); (b) a description of the facts and circumstances leading to the expected disposal and the expected manner and timing of that disposal; (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 (d) the segment in which the non-current asset (or disposal group) is presented in accordance with IFRS 8 if applicable. 		
IFRS5p12	8. Disclose the information specified in para 5 (a), (b) and (d) above 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.		
IFRS5p42	9. 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.		
IFRS5p33 12p81(h)	10. For discontinued operations, disclose the following for all periods presented: <ul style="list-style-type: none"> (a) a single amount on the face of the income statement comprising the total of: <ul style="list-style-type: none"> (i) the post-tax profit or loss of discontinued operations; and (ii) the post-tax gain or loss recognised on the remeasurement to fair value less costs to sell or on the disposal of the assets or disposal group(s) constituting the discontinued operation; and (b) an analysis of the single amount in (a) into: <ul style="list-style-type: none"> (i) the revenue, expenses and pre-tax profit or loss of discontinued operations; (ii) the gain or loss recognised on the remeasurement to 		

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	<p>fair value less costs to sell or on the disposal of the assets or disposal group(s) constituting the discontinued operation; and</p> <p>(iii) the tax expense relating to:</p> <ul style="list-style-type: none"> – 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. <p><i>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. 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.</i></p>		
IFRS5p34	11. Re-present the disclosures in para 7 above for prior periods presented in the financial statements so that the disclosures relate to all operations that have been discontinued by the balance sheet date for the latest period presented.		
IFRS5p35	12. 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.		
IFRS5p35	<p><i>Examples of circumstances in which these adjustments may arise include:</i></p> <p>(a) <i>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;</i></p> <p>(b) <i>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</i></p> <p>(c) <i>The settlement of employee benefit plan obligations, if the settlement is directly related to the disposal transaction.</i></p>		
IFRS5p36	13. 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.		
IFRS5p36A	<p>Presenting discontinued operations</p> <p>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.</p>		

Section B

Disclosures required of all entities
but only in certain situations

Section B – Disclosures
required in certain situations



		Y-NA-NM	REF
B1 Correction of prior-period errors			
8p49	<p>1. Disclose:</p> <p>(a) the nature of the prior-period error;</p> <p>(b) for each prior period presented, to the extent practicable, the amount of the correction:</p> <p>(i) for each financial statement line item affected; and</p> <p>(ii) if IAS 33 applies to the entity, the impact on basic and diluted earnings per share;</p> <p>(c) the amount of the correction at the beginning of the earliest prior period presented; and</p> <p>(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.</p>		
8p49	<i>These disclosures need not be repeated in the financial statements of subsequent periods.</i>		
B2 Reporting in the currency of a hyperinflationary economy			
1p119	1. Disclose accounting policies.		
29p39(a)	2. 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 balance sheet date.		
29p39(b)	3. Disclose whether the financial statements are based on a historical cost approach or a current cost approach.		
29p39(c)	4. Provide the following information:		
	(a) the identity of the price index;		
	(b) the level of the price index at the balance sheet date; and		
	(c) the movement in the index during the current and previous reporting period. <i>It is useful to disclose the three years cumulative inflation at the balance sheet date for each of the periods presented in the financial statements.</i>		
29p9	5. Disclose the gain or loss on the net monetary position included in net income. <i>This is usually disclosed as a separate line above profit/loss before taxation in the income statement.</i>		
21p42	<p><i>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:</i></p> <p>(a) <i>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 balance sheet, except:</i></p> <p>(b) <i>when amounts are translated into the currency of a nonhyperinflationary 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).</i></p>		
21p43	6. 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		

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B5 Change of year-end

- 1p36(a-b) 1. When an entity changes its year-end, and its financial statements are presented for a period longer or shorter than one year, disclose:
- the reason for a period other than one year being used; and
 - the fact that comparative amounts for the income statement, changes in equity, cash flows and related notes are not comparable.

B6 Intermediate parent company – consolidated financial statements not presented

27p10 *Under IAS 27 para 10, a parent that is a wholly owned subsidiary need not present consolidated financial statements. If the parent is wholly or partially owned, it need not present consolidated financial statements if it informs the owners, including those not otherwise entitled to vote, and they do not object.*

- 27p41 1. When separate financial statements are prepared for a parent that, in accordance with IAS 27 para 10, elects not to prepare consolidated financial statements, disclose in those separate financial statements:
- the fact that the financial statements are separate financial statements;
 - the fact that the exemption from consolidation has been used;
 - the name and country of incorporation or residence of the entity whose consolidated financial statements that comply with IFRS have been produced for public use;
 - the address where those consolidated financial statements are obtainable;
 - a list of significant investments in subsidiaries, jointly controlled entities and associates, including:
 - the name;
 - country of incorporation or residence;
 - proportion of ownership interest; and
 - if different, proportion of voting power held; and
 - a description of the method used to account for the investments listed under (b) above.

B7 Share-based payments

IFRS2p44 1. 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:

- 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:
- vesting requirements;
 - the maximum term of options granted; and
 - the method of settlement (for example, whether in cash or equity).
- 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;*

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IFRS2p45(b)	(b) the number and weighted average exercise prices of share options for each of the following groups of options: <ul style="list-style-type: none"> (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; 		
IFRS2p45(c)	(c) the weighted average share price at the date of exercise for share options exercised during the period. <i>The entity may instead disclose the weighted average share price during the period if options were exercised on a regular basis throughout the period;</i>		
IFRS2p45(d)	(d) for share options outstanding at the end of the period, <ul style="list-style-type: none"> (i) the range of exercise prices; and (ii) weighted average remaining contractual life. <p><i>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.</i></p>		
IFRS2p46	2. 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 (refer to paras 3-5 below).		
IFRS2p47	3. 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:		
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: <ul style="list-style-type: none"> (i) the option pricing model used and the inputs to that model, including: <ul style="list-style-type: none"> – 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 		
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: <ul style="list-style-type: none"> (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 		

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	instruments granted were incorporated into the measurement of fair value; and		
IFRS2p47(c)	(c) for share-based payment arrangements that were modified during the period: <ul style="list-style-type: none"> (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. 		
IFRS2p48	4. 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.		
IFRS2p49	5. 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.		
IFRS2p50	6. 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:		
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 (b) for liabilities arising from share-based payment transactions: <ul style="list-style-type: none"> (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). 		
IFRS2p52	7. 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			
IFRS1p20	IFRS 1 does not provide exemptions from presentations and disclosure requirements in other IFRSs.		
IFRS1p21	1. To comply with IAS 1, include in the first IFRS financial statements at least three balance sheets, 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 one year of comparative information under IFRSs.		
IFRS1p22(a), (b)	2. If any financial statements contain historical summaries or comparative information under previous GAAP, then: <ul style="list-style-type: none"> (a) label the previous GAAP information prominently as not being prepared under IFRSs; and (b) disclose the nature of the main adjustments that would 		

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	make it comply with IFRSs. An entity need not quantify those adjustments.		
IFRS1p23	3. Explain how the transition from previous GAAP to IFRSs affected the reported financial position, financial performance and cash flows.		
IFRS1p24(a), (b), p25	4. 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 balance sheet and statement of comprehensive income, and should distinguish the corrections of errors made under previous GAAP from changes in accounting policies: (a) reconciliations of the equity reported under previous GAAP to the equity under IFRSs for both of the following dates: (i) the date of transition to IFRSs; and (ii) the end of the latest period presented in the entity's most recent annual financial statements under previous GAAP; and (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.		
IFRS1p24(c)	5. If the entity recognised or reversed any impairment losses for the first time in preparing its opening IFRS balance sheet, 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.		
IFRS1p25	6. 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.		
IFRS1p26	7. Distinguish errors made under previous GAAP from changes in accounting policies in the reconciliations required by IFRS1p24 (a),(b).		
IFRS1p27A	8. 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).		
IFRS1p28	9. If an entity did not present financial statements for previous periods, then disclose that fact in its first IFRS financial statements.		
IFRS1p29	10. For any financial assets or financial liabilities designated as at fair value through profit or loss and for any financial assets designated as available-for-sale in accordance with IFRS1.D19, disclose: (a) the fair value of the financial assets or financial liabilities designated into each category at the date of designation ; and (b) their classification and carrying amount in the previous financial statements.		
IFRS1p30 (a),(b)	11. If an entity uses fair value in its opening IFRS balance sheet as deemed cost for an item of investment property, then disclose in its first IFRS financial statements, for each line item in the opening IFRS balance sheet:		

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	(a) the aggregate of those fair values; and (b) the aggregate adjustment to the carrying amounts reported under previous GAAP.		
IFRS1p31 (a-c)	12. If an entity uses deemed cost in its opening IFRS balance sheet for an investment in a subsidiary, jointly controlled entity or associate in its separate financial statements, then disclose in its first IFRS separate financial statements: (a) the aggregate deemed cost of those investments for which deemed cost is their previous GAAP carrying amount; (b) the aggregate deemed cost of those investments for which deemed cost is fair value; and (c) the aggregate adjustment to the carrying amounts reported under previous GAAP.		
IFRS1p31A	13. If an entity uses fair values in its opening IFRS balance sheet 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.		
IFRS1p31B	14. 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.		
IFRS1p31C	15. 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: (a) A reliable general price index is not available to all entities with transactions and balances in the currency; and (b) Exchangeability between the currency and relatively stable foreign currency does not exist.		
IFRS1 D2	16. For all grants of equity instruments that IFRS 2 has not been applied to, disclose the information required by IFRS2p44 and IFRS2p45.		

Section C
Industry-specific disclosures



		Y-NA-NM	REF
C1 Construction contracts			
1p119 11p39(b)	1. Disclose in accounting policies: (a) the methods used to determine the contract revenue recognised in the period; and		
11p39(c)	(b) the methods used to determine the stage of completion of contracts in progress.		
11p39(a)	2. Disclose the amount of contract revenue recognised as revenue in the period.		
11p40	3. For construction contracts in progress at the balance sheet date, disclose: (a) the aggregate amount of costs incurred and recognised profits (less recognised losses) to date; (b) the amount of advances received; and (c) the amount of retentions.		
11p42	4. Present on the balance sheet: (a) the gross amount due from customers for contract work as an asset; and (b) the gross amount due to customers for contract work as a liability.		
IFRIC15p20	5. If the entity undertakes the construction of real estate and recognises revenue using the percentage of completion method for agreements that meet all the criteria of IAS 18 para 14 continuously as construction progresses, disclose: (a) how it determines which agreements meet all the criteria in IAS 18 para 14 continuously as construction progresses; (b) the amount of revenue arising from such agreements in the period; and (c) the methods used to determine the stage of completion of agreements in progress.		
IFRIC 15p21	6. In addition to the disclosures required by IFRIC 15 para 20, for agreements that are in progress at the reporting date, disclose: (a) the aggregate amount of costs incurred and recognised profits; (less recognised losses) to date; and (b) the amount of advances received.		
C2 Agriculture			
1. General disclosures			
17p32, 57	<i>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.</i>		
41p41, 42	1. Provide a description of each group of biological assets (narrative or quantified description).		
41p40	2. Disclose the aggregate gain or loss arising during the current period on initial recognition of biological assets and agricultural produce and from the change in fair value less estimated point-of-sale costs of biological assets.		
41p46	3. Describe, if it has not been disclosed elsewhere in information published with the financial statements: (a) the nature of activities involving each group of biological assets; and (b) non-financial measures or estimates of the physical quantities of:		

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	(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.		
41p47	4. Disclose the methods and significant assumptions applied in determining the fair value of each group of agricultural produce at the point of harvest and each group of biological assets.		
41p48	5. Disclose the fair value less estimated point-of-sale costs of agricultural produce harvested during the period, determined at the point of harvest.		
41p49	6. Disclose: (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; (b) the amount of commitments for the development or acquisition of biological assets; and (c) financial risk management strategies related to agricultural activity.		
41p50	7. 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:		
DV, 41p51	(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; (b) increases due to purchases; (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; (d) decreases due to harvest; (e) increases resulting from business combinations; (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 (g) other changes.		
41p55	This reconciliation should separately identify any biological assets measured at cost less accumulated depreciation and any accumulated impairment losses in accordance with IAS 41 para 30.		
41p57	8. Disclose the following related to agricultural activity: (a) the nature and extent of government grants recognised in the financial statements; (b) unfulfilled conditions and other contingencies relating to government grants; and (c) significant decreases expected in the level of government grants.		
DV, 41p43	9. 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.		
	2. Additional disclosures where fair value of biological assets cannot be measured		
41p54	1. When fair value of biological assets cannot be measured and cost is used, disclose: (a) a description of the biological assets; (b) an explanation of why fair value cannot be measured reliably;		

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	<ul style="list-style-type: none"> (c) if possible, the range of estimates within which fair value is highly likely to lie; (d) the depreciation method used; (e) the useful lives or the depreciation rates used; and (f) the gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period. 		
41p55	2. 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: <ul style="list-style-type: none"> (a) impairment losses; (b) reversals of impairment losses; and (c) depreciation. 		
41p56	3. If an entity changes from cost to fair value during the current period, disclose: <ul style="list-style-type: none"> (a) a description of the biological assets; (b) an explanation of why fair value has become reliably measurable; and (c) the effect of the change. 		
C3 Public service concession arrangements			
SIC29p6-7	1. 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: <ul style="list-style-type: none"> (a) a description of the arrangement; (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); (c) the nature and extent (for example, quantity, time period or amount, as appropriate) of: <ul style="list-style-type: none"> (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); (d) changes in the arrangement occurring during the period. (e) how the service arrangement has been classified. 		
	2. Disclose revenue and profits or losses recognised on exchanging construction services for a financial asset or an intangible asset.		
C4 Accounting by a lessor			
	Leases are financial instruments and therefore the disclosure requirements of IFRS 7 apply also to leases. Refer to Section A8.		
	(a) Lessors – finance leases		
17p47	1. Disclose: <ul style="list-style-type: none"> (a) a reconciliation between the total gross investment in the lease at the balance sheet date and the present value of 		

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	<p>minimum lease payments receivable at the balance sheet date;</p> <p>(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:</p> <p>(i) no later than one year;</p> <p>(ii) later than one year and no later than five years; and</p> <p>(iii) later than five years;</p> <p>(c) unearned finance income;</p> <p>(d) the unguaranteed residual values accruing to the benefit of the lessor;</p> <p>(e) the accumulated allowance for uncollectable minimum lease payments receivable;</p> <p>(f) contingent rents recognised in income; and</p> <p>(g) a general description of the lessor's significant leasing arrangements.</p>		
17p65	2. The disclosure requirements set out in para 1 above also apply to sale and leaseback transactions. Any unique or unusual provisions of the agreements or terms of the sale and leaseback transactions should be separately disclosed.		
IFRIC4pBC39	3. The disclosure requirements set out in para 1 above also apply to leases under IFRIC 4.		
	(b) Lessors – operating leases		
17p56, 57	1. Disclose:		
	(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;		
	(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;		
	(c) total contingent rents included in income; and		
	(d) a general description of the lessor's significant leasing arrangements.		
17p65	2. The disclosure requirements set out in para 1 above also apply to sale and leaseback transactions. Any unique or unusual provisions of the agreements or terms of the sale and leaseback transactions should be separately disclosed.		
IFRIC4pBC39	3. The disclosure requirements set out in para 1 above also apply to leases under IFRIC4.		
	3. Arrangements that do not involve a lease in substance		
SIC27p10-11	Certain special disclosures apply over the legal form of leases. Refer to Section A5.17.		
17p66	4. Sale and leaseback transactions		
	Sale and leaseback transactions may trigger the separate disclosure criteria in IAS 1, 'Presentation of financial statements'.		

C5 Decommissioning, restoration and environmental rehabilitation funds

		Y-NA-NM	REF
	<p>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).</p>		
IFRIC5p4	<p>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:</p> <p>(a) the assets are administered separately (either by being held in a separate legal entity or as segregated assets within another entity); and</p> <p>(b) a contributor's right to access the assets is restricted.</p> <p>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 IAS 39 and is not within the scope of this Interpretation.</p>		
IFRIC5p11	1. A contributor discloses the nature of its interest in a fund and any restrictions on access to the assets in the fund.		
IFRIC5p12	2. 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 A5.22).		
IFRIC5p13	3. 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 A5.15).		

Section D

Additional disclosures required of listed companies



Section D – Additional disclosures
required of listed companies

		Y-NA-NM	REF
D1 Operating segments			
	1. General disclosures		
IFRS8p20	1. 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.		
IFRS8p22(a) (b)	2. Disclose the following general information: (a) the factors used in identifying the entity's reportable segments, including the basis of organisation (for example, by geographical area, products and services, or a combination of factors and whether operating segments have been aggregated); and (b) the types of products and services from which each reportable segment generates revenues.		
IFRS8p21	3. Give reconciliations of balance sheet amounts for reportable segments to the entity's balance sheet amounts for each date at which a balance sheet is presented.		
	2. Profit or loss, assets and liabilities		
IFRS8p23	1. 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		
IFRS8p23 (a-i)	2. 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: (a) revenues from external customers; (b) revenues from transactions with other operating segments of the same entity; (c) interest revenue; (d) interest expense; (e) depreciation and amortisation; (f) material items of income and expense disclosed in accordance with IAS 1 para 86; (g) the entity's interest in the profit or loss of associates and joint ventures accounted for by the equity method; (h) income tax income or expense; and (i) material non-cash items (other than depreciation and amortisation). 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.		
IFRS8p24(a), (b)	3. 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: (a) the amount of investments in associates and joint ventures accounted for using the equity method; and (b) the amount of additions to non-current assets other than financial instruments, deferred tax assets, post-		

employment benefit assets and rights arising under insurance contracts.

3. Explanation of segment profit or loss, segment assets and liabilities

IFRS8p27 (a), (b), (c), (d), (e), (f)

1. Provide an explanation of the measurements of profit or loss, assets and liabilities for each reportable segment, including:
 - (a) the basis of accounting for any transactions between reportable segments;
 - (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.;
 - (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;
 - (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;
 - (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
 - (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).

4. Reconciliations

IFRS8p28 (a), (b), (c), (d), (e)

1. Provide reconciliations (all material reconciling items are separately identified and disclosed) of the following:
 - (a) the total of reportable segments' revenues to the entity's revenue;
 - (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;
 - (c) the total of the reportable segments' assets to those of the entity;
 - (d) the total of the liabilities of the reportable segments to those of the entity (where segment liabilities are reported); and
 - (e) for any other material item the total of the reportable segments' amount to the corresponding amount for the entity.

5. Restatement of previously reported information

IFRS8p29

1. Where there has been a change in the composition of the entity's reportable segments, disclose whether it has restated

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	<p>he corresponding items of segment information for earlier periods.</p> <p>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.</p> <p>3. 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).</p>		
IFRS8p30	3. 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).		
	6. Entity-wide disclosures		
IFRS8p31	1. Provide the following information if it is not provided as part of the reportable segment information.		
IFRS8p32	<p>(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.</p> <p>(b) the amounts of the revenues are based on the revenue per the financial statements.</p>		
IFRS8p33 (a), (b)	<p>2. 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):</p> <p>(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</p> <p>(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.</p> <p><i>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.</i></p>		
IFRS8p34	<p>3. 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.</p> <p><i>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.</i></p>		

7. Other disclosures impacted by IFRS 8

- IFRS5p41(d)** 1. 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.
- 7p50(d)** 2. 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.*
- 36p129** 3. Impairment. An entity that reports segment information in accordance with IFRS 8 discloses the following for each reportable segment:
- (a) the amount of impairment losses recognised in profit or loss and directly in equity during the period; and
- (b) the amount of reversals of impairment losses recognised in profit or loss and directly in equity during the period.
- 36p130(c)(i), (ii)** 4. Disclose for each material impairment loss recognised or reversed during the period for an individual asset, including goodwill, or a cash-generating unit:
- (a) 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; and
- 36p130(d)(i), (ii)** (b) for a cash-generating unit:
- (i) a description of the cash-generating unit (such as whether it is a product line, a plant, a business operation, a geographical area, or a reportable segment as defined in IFRS 8); and
- (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.

D2 Earnings per share

- 33p2,3** 1. 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.
- 33p66** 2. Present on the face of the income statement basic and diluted earnings per share for profit or loss from continuing operations attributable to the ordinary equity holders of the parent entity, 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. Present basic and diluted earnings per share with equal prominence for all periods presented.
- 33p67** 3. 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.
- 33p69** 4. Present basic and diluted earnings per share, even if the amounts are negative (a loss per share).

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33p70(a)	5. Disclose: (a) the amounts used as the numerators in calculating basic and diluted earnings per share, and a reconciliation of those amounts to profit or loss attributable to the parent entity for the period. The reconciliation should include the individual effect of each class of instruments that affects earnings per share;		
33p70(b)	(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		
33p70(c)	(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.		
33p70(d)	6. 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 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. <i>Examples are provided in IAS 33 para 71.</i>		
33p72	7. 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).		
33p73	8. 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.		

Section E

Additional disclosures required of entities that issue insurance contracts



		Y-NA-NM	REF
E Additional disclosures required of entities that issue insurance contracts			
IFRS4p36	1. Disclose information that identifies and explains the amounts in its financial statements arising from insurance contracts. Disclose at least the following:		
IFRS4p37	(a) accounting policies for insurance contracts and related assets, liabilities, income and expense; (b) the recognised assets, liabilities, income and expense (and, if the insurer presents cash flow statement 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; (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; (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 (e) reconciliations of changes in insurance liabilities, reinsurance assets and, related deferred acquisition costs, if any.		
IFRS4p38	2. Disclose information that enables users of its financial statements to evaluate the nature and extent of risks arising from insurance contracts. Disclose at least the following:		
IFRS4p39	(a) objectives, policies and processes for managing risks arising from insurance contracts and the methods used to manage those risks; (b) [deleted by the standard] (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) of profit or loss and equity to changes in variables that have a material effect on them; (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; (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: (i) an insurer need not provide the maturity analysis required by IFRS 7 para 39(a) if it discloses information about the estimated timing of the net cash		

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	<p>outflows resulting from recognised insurance liabilities instead. This may take the form of an analysis, by estimated timing, of the amounts recognised in the balance sheet; and</p> <p>(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 para 40(a). Such an insurer should also provide the disclosures required by IFRS 7 para 41; and</p> <p>(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.</p> <p>3. To comply with IFRS 7 para 39(c)(i), disclose either (a) or (b) as follows:</p> <p>(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</p> <p>(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.</p>		
IFRS7p30	<p>4. 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.</p> <p><i>Applying the liability adequacy test (IFRS 4 paras 15-19) to such comparative information may be impracticable, but it is unlikely to be impracticable to apply other requirements of IFRS 4 paras 10-35 to such comparative information. IAS 8 explains the term 'impracticable'.</i></p>		
IFRS4p44	<p>5. 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.</p> <p>6. 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.</p>		

39p103B,
IFRS4p41A

Amendments to IAS 39 and IFRS 4, 'Financial guarantee contracts', was issued in August 2005. A new definition of financial guarantee contracts was added in IAS 39 and IFRS 4. The disclosure requirements for financial guarantees are included in Section A8.17.



Section F

**Additional disclosures required for
retirement benefit plans**



F Disclosures required for retirement benefit plans

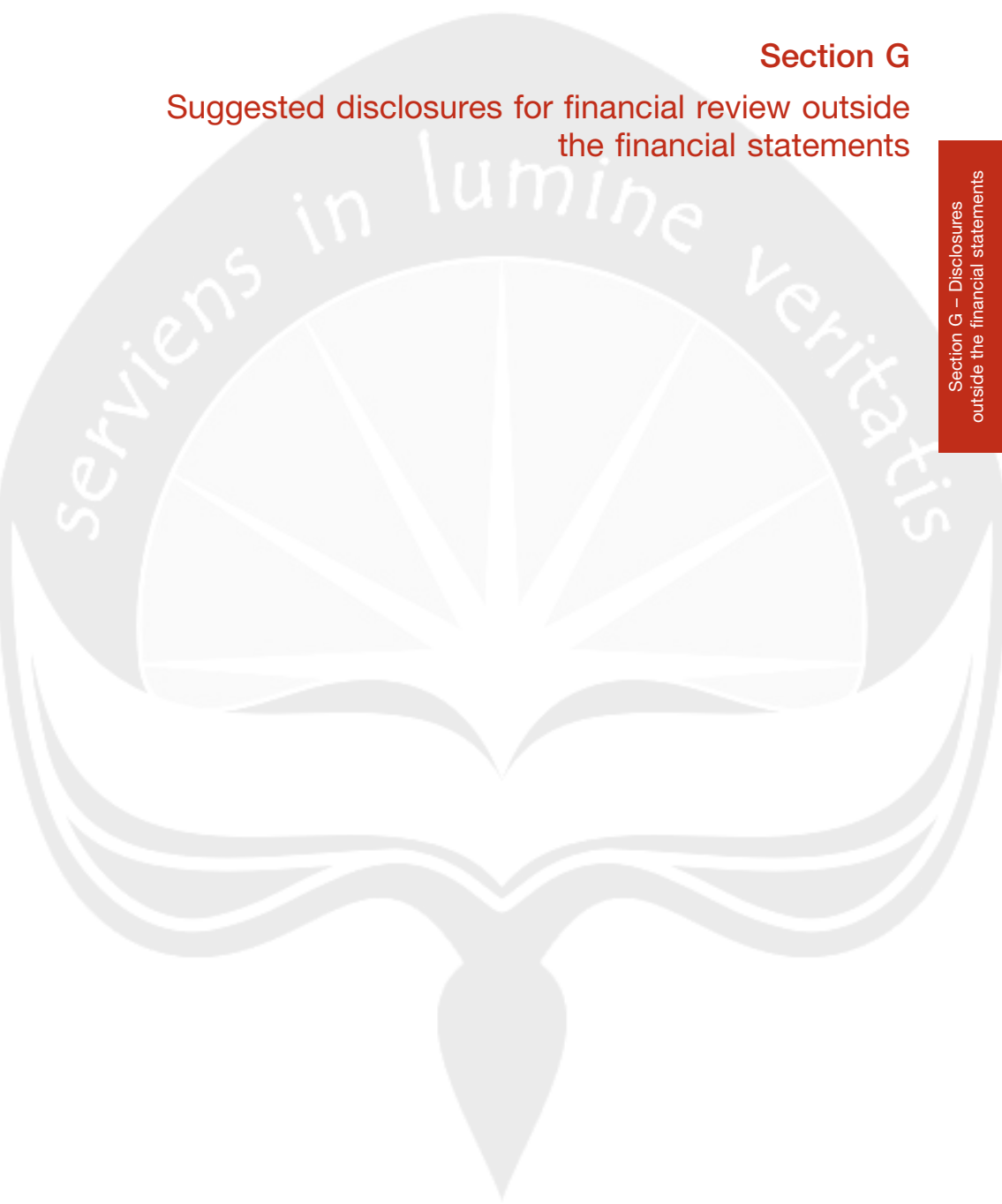
- 26p13** 1. Include in the report provided by a defined contribution plan:
(a) a statement of net assets available for benefits; and (b) a description of the funding policy.
- 26p17, 35(d)** 2. Include in the report of a defined benefit plan either:
(a) a statement that shows:
(i) the net assets available 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
(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.
- 26p35(a)** 3. Disclose in the statement of net assets available for benefits:
(a) assets at period end, suitably classified;
(b) basis of valuation of assets;
(c) details of any single investment exceeding 5% of net assets available for benefits, or 5% of any class or type of security;
(d) details of any investment in the employer; and
(e) liabilities other than the actuarial present value of promised retirement benefits.
- 26p34(a)
p35(b)** 4. The report of a retirement benefit plan, whether defined benefit or defined contribution, should also contain the following information:
(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;
- 26p13, 35(c)
26p34(b)
26p36,
34(c)** (b) a description of the funding policy;
(c) a summary of significant accounting policies;
(d) a description of the plan, which may include the following details and the affect of any changes during the period:
(i) names of employers;
(ii) employee groups covered;
(iii) number of participants receiving benefits;
(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

- 26p32** (e) for plan investments for which an estimate of fair value is not possible, the reason why fair value is not used.
IAS 26 paras 16, 22 and 36 provide guidance on disclosures.
- 26p35(e)** 5. For defined benefit plans, disclose the following:
- 26p17** (a) significant actuarial assumptions made;
 - 26p35(e)** (b) date of the most recent actuarial valuation;
 - 26p18** (c) the method used to calculate present value of promised retirement benefits;
 - (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
 - 26p19** (e) an explanation of the relationship between the actuarial present value of promised retirement benefits and the net assets available for benefits.

Section G

**Suggested disclosures for financial review outside
the financial statements**



G Suggested disclosures for financial review outside the financial statements

- | | Y-NA-NM | REF |
|----------|---------|-----|
| DV, 1p13 | | |
| DV, 1p14 | | |
1. Outside the financial statements, provide a review of:
- the main factors and influences determining performance, including changes in the environment in which the entity operates, the entity's response to those changes and their effect, and the entity's policy for investment to maintain and enhance performance, including its dividend policy;
 - the sources of funding and its targeted ratio of liabilities to equity; and
 - the entity's resources not recognised in the balance sheet in accordance with IFRS.
2. Outside the financial statements, provide environmental reports, value-added statements, etc, if management believes these will assist users in making economic decisions.
- IFRS does not address the requirements for information to be included in a directors' report or financial commentary. These requirements are generally determined by local laws and regulations. Companies may present, outside the financial statements, a financial review by management that describes and explains the main features of the entity's financial performance and financial position and the principal uncertainties it faces.
- IOSCO's standard on operating and financing reviews for prospectuses**
- In 1998, IOSCO issued 'International Disclosure Standards for Cross-Border Offerings and Initial Listings for Foreign Issuers', comprising recommended disclosure standards including an operating and financial review and discussion of future prospects. IOSCO standards for prospectuses are not mandatory, but they will increasingly be incorporated in national stock exchange requirements both for prospectuses and annual reports. The text of IOSCO's standard on 'Operating and Financial Reviews and Prospects' is reproduced below:*
- Discuss the company's financial condition, changes in financial condition and results of operations for each year and interim period for which financial statements are required, including the causes of material changes from year to year in financial statement line items, to the extent necessary for an understanding of the company's business as a whole. Information provided also should relate to all separate segments of the company. Provide the information specified below as well as such other information that is necessary for an investor's understanding of the company's financial condition, changes in financial condition and results of operation.
1. **Operating Results.** Provide information regarding significant factors, including unusual or infrequent events or new developments, materially affecting the company's income from operations, indicating the extent to which income was so affected. Describe any other significant component of revenue or expenses necessary to understand the company's results of operations.
- To the extent that the financial statements disclose material changes in net sales or revenues, provide a narrative discussion of the extent to which such changes are attributable to changes in prices or to changes in the

- volume or amount of products or services being sold or to the introduction of new products or services.
- (b) Describe the impact of inflation, if material. If the currency in which financial statements are presented is of a country that has experienced hyperinflation, the existence of such inflation, a five year history of the annual rate of inflation and a discussion of the impact of hyperinflation on the company's business should be disclosed.
- (c) Provide information regarding the impact of foreign currency fluctuations on the company, if material, and the extent to which foreign currency net investments are hedged by currency borrowings and other hedging instruments.
- (d) Provide information regarding any governmental economic, fiscal, monetary or political policies or factors that have materially affected, or could materially affect, directly or indirectly, the company's operations or investments by host country shareholders.
2. Liquidity and Capital Resources. The following information should be provided:
- (a) Information regarding the company's liquidity (both short and long term), including:
- (i) a description of the internal and external sources of liquidity and a brief discussion of any material unused sources of liquidity. Include a statement by the company that, in its opinion, the working capital is sufficient for the company's present requirements, or, if not, how it proposes to provide the additional working capital needed;
- (ii) an evaluation of the sources and amounts of the company's cash flows, including the nature and extent of any legal or economic restrictions on the ability of subsidiaries to transfer funds to the company in the form of cash dividends, loans or advances and the impact such restrictions have had or are expected to have on the ability of the company to meet its cash obligations; and
- (iii) information on the level of borrowings at the end of the period under review, the seasonality of borrowing requirements and the maturity profile of borrowings and committed borrowing facilities, with a description of any restrictions on their use.
- (b) Information regarding the type of financial instruments used, the maturity profile of debt, currency and interest rate structure. The discussion also should include funding and treasury policies and objectives in terms of the manner in which treasury activities are controlled, the currencies in which cash and cash equivalents are held, the extent to which borrowings are at fixed rates, and the use of financial instruments for hedging purposes.
- (c) Information regarding the company's material commitments for capital expenditures as of the end of the latest financial year and any subsequent interim period and an indication of the general purpose of such commitments and the anticipated sources of funds needed to fulfil such commitments.
3. Research and Development, Patents and Licenses etc. Provide a description of the company's research and development policies for the last three years, where it is significant, including the amount spent during each of the last three financial years on company sponsored research and development activities.

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4. Trend Information. The company should identify the most significant recent trends in production, sales and inventory, the state of the order book and costs and selling prices since the latest financial year. The company also should discuss, for at least the current financial year, any known trends, uncertainties, demands, commitments or events that are reasonably likely to have a material effect on the company's net sales or revenues, income from continuing operations, profitability, liquidity or capital resources, or that would cause reported financial information not necessarily to be indicative of future operating results or financial condition.

Section H

Disclosures required of entities that early-adopt IFRSs effective for annual periods beginning after 1 January 2012

Section H

Appendix H relates to standards and amendments effective for annual periods beginning after 1 January 2012. Earlier application is permitted; the standards and amendments are subject to EU endorsement.

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	comprehensive income, when such presentation is relevant to an understanding of the entity's financial performance.		
	3. Information to be presented in the profit or loss section or the statement of profit or loss		
1p82(e-i)	Deleted.		
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: (a) revenue; (b) finance costs; (c) share of the profit or loss of associates and joint ventures accounted for using the equity method; (d) tax expense; and (e) a single amount for the total of discontinued operations (see IFRS 5).		
	4. Information to be presented in the other comprehensive income section		
1p82A	1. Present in the other comprehensive income section line items for amounts of other comprehensive income in the period, classified by nature (including share of the other comprehensive income of associates and joint ventures accounted for using the equity method) and grouped into those that, in accordance with other IFRSs: (a) will not be reclassified subsequently to profit or loss; and (b) will be reclassified subsequently to profit or loss when specific conditions are met.		
IAS 1p91	2. An entity may present items of other comprehensive income either: (a) net of related tax effects, or (b) before related tax effects with one amount shown for the aggregate amount of income tax relating to those 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.		
	5. Information to be presented either in the statement of profit or loss and other comprehensive income or in the notes		
1p87	1. An entity is not permitted to present any items of income or expense as extraordinary items, in the statement(s) presenting profit or loss and other comprehensive income or in the notes.		
1p90	2. 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.		
H2 IFRS 10, 'Consolidated financial statements'			
	1. Effective date		
IFRS10pC1, C1A, C2B	Apply this IFRS for annual periods beginning on or after 1 January 2013. Earlier application is permitted. If an entity applies this IFRS earlier, disclose that fact and apply IFRS 11, IFRS12, IAS 27 (as amended in 2011), IAS 28 (as amended in 2011) and Consolidated Financial Statements, Joint Arrangements and Disclosure of Interests in Other Entities:		

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	immediately preceding period. Disclose this fact, along with its cumulative unrecognised share of losses of the entity's joint ventures at the beginning of the immediately preceding period and at the date at which this IFRS is first applied.		
IFRS11pC5	2. Disclose a breakdown of the assets and liabilities that have been aggregated into the single line investment balance as at the beginning of the immediately preceding period. Prepare that disclosure in an aggregated manner for all joint ventures for which an entity applies the transition requirements referred to on paragraphs C2-C6 of IFRS 11.		
IFRS11pC10	3. If the entity is changing from the equity method to accounting for assets and liabilities, provide a reconciliation between the investment derecognised, and the assets and liabilities recognised, together with any remaining difference adjusted against retained earnings, at the beginning of the immediately preceding period.		
IFRS11pC12A	<i>Notwithstanding the references to the 'immediately preceding period' in paragraphs C2–C12, an entity may also present adjusted comparative information for any earlier periods presented, but is not required to do so. If an entity does present adjusted comparative information for any earlier periods, all references to the 'immediately preceding period' in paragraphs C2–C12 shall be read as the 'earliest adjusted comparative period presented'</i>		
IFRS11pC12B	4. If an entity presents unadjusted comparative information for any earlier periods, clearly identify the information that has not been adjusted, state that it has been prepared on a different basis, and explain that basis.		
	3. Separate financial statements		
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, 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.		
	4. References to IFRS 9		
IFRS11pC14	If an entity applies this IFRS but does not yet apply IFRS 9, read any reference to IFRS 9 as a reference to IAS 39, 'Financial instruments: recognition and measurement'.		
H4 IFRS 12, 'Disclosure of interest in other entities'			
	1. General		
IFRS12p1	1. Disclose information that enables users of the financial statements to evaluate: <ul style="list-style-type: none"> (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. 		
IFRS12p2	2. To meet the objective in IFRS 12 para 1, disclose: <ul style="list-style-type: none"> (a) the significant judgements and assumptions it has made in determining the nature of its interest in another entity or arrangement, and in determining the type of joint 		

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	arrangement in which it has an interest (see IFRS 12 paras 7-9); and		
	(b) information about its interests in: <ul style="list-style-type: none"> (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). 		
IFRS12p3	3. 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.		
IFRS12p4	4. 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).		
	2. Significant judgements and assumptions		
IFRS12p7 (a-c)	1. Disclose information about significant judgments and assumptions made (and changes to those judgments and assumptions) in determining: <ul style="list-style-type: none"> (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. 		
IFRS12p8	2. 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.		
IFRS12p9 (a-e)	3. Disclose, for example, significant judgements and assumptions made in determining that: <ul style="list-style-type: none"> (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 58-78); (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. 		
	3. Interest in subsidiaries		
IFRS12p10 (a),(b)	1. Disclose information that enables users of its consolidated financial statements: <ul style="list-style-type: none"> (a) to understand: <ul style="list-style-type: none"> (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: <ul style="list-style-type: none"> (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 		

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	<p>in a subsidiary that do not result in a loss of control; and</p> <p>(iv) the consequences of losing control of a subsidiary during the reporting period.</p>		
IFRS12 p11(a),(b)	<p>2. 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:</p> <p>(a) the date of the end of the reporting period of the financial statements of that subsidiary; and</p> <p>(b) the reason for using a different date or period.</p> <p>4. The interest that non-controlling interests have in the group's activities and cash flows</p>		
IFRS12p 12(a-g)	<p>Disclose for each of the entity's subsidiaries that have non-controlling interests that are material to the reporting entity:</p> <p>(a) the name of the subsidiary;</p> <p>(b) the principal place of business (and county of incorporation if different from the principal place of business) of the subsidiary;</p> <p>(c) the proportion of ownership interests held by non-controlling interests;</p> <p>(d) the proportion of voting rights held by non-controlling interests, if different from the proportion of ownership interests held;</p> <p>(e) the profit or loss allocated to non-controlling interests of the subsidiary during the reporting period;</p> <p>(f) accumulated non-controlling interests of the subsidiary at the end of the reporting period; and</p> <p>(g) summarised financial information about the subsidiary.</p> <p>5. Nature and extent of significant restrictions</p>		
IFRS12p 13(a-c)	<p>Disclose:</p> <p>(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:</p> <p>(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</p> <p>(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;</p> <p>(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</p> <p>(c) the carrying amounts in the consolidated financial statements of the assets and liabilities to which those restrictions apply.</p> <p>6. Nature of the risks associated with an entity's interests in consolidated structured entities</p>		
IFRS12p14	<p>1. 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.</p>		

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IFRS12p 15(a),(b)	2. 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: (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 (b) the reason for providing the support.		
IFRS12p16	3. 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.		
IFRS12p17	4. 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.		
	7. Consequences of changes in a parent's ownership interest in a subsidiary that do not result in a loss of control		
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.		
	8. Consequences of losing control of a subsidiary during the reporting period		
IFRS12p 19(a),(b)	Disclose the gain or loss, if any, calculated in accordance with IFRS 10 para 25, and: (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 (b) the line item(s) in profit or loss in which the gain or loss is recognised (if not presented separately).		
	9. Interests in joint arrangements and associates		
IFRS12p 20(a),(b)	Disclose information that enables users of its financial statements to evaluate: (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 (b) the nature of, and changes in, the risks associated with its interests in joint ventures and associates.		
	10. Nature, extent and financial effects of an entity's interests in joint arrangements and associates		
IFRS12p 21 (a-c)	1. 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);		

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	<p>(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</p> <p>(iv) the proportion of ownership interest or participation share held by the entity and, if different, the proportion of voting rights held (if applicable);</p> <p>(b) for each joint venture and associate that is material to the reporting entity:</p> <p>(i) whether the investment in the joint venture or associate is measured using the equity method or at fair value;</p> <p>(ii) summarised financial information about the joint venture or associate as specified in IFRS 12 paragraphs B12 and B13; and</p> <p>(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</p> <p>(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:</p> <p>(i) in aggregate for all individually immaterial joint ventures and, separately,</p> <p>(ii) in aggregate for all individually immaterial associates.</p> <p>2. Disclose:</p> <p>(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;</p> <p>(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:</p> <p>(i) the date of the end of the reporting period of the financial statements of that joint venture or associate; and</p> <p>(ii) the reason for using a different date or period; and</p> <p>(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.</p> <p>11. Risks associated with an entity's interests in joint ventures and associates</p>		
IFRS12p 22(a-c)			
IFRS12p23 (a),(b)	<p>Disclose:</p> <p>(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</p> <p>(b) in accordance with IAS 37, 'Provisions, contingent liabilities and contingent 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.</p>		

12. Interests in unconsolidated structured entities

- IFRS12p24(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.*

13. Nature of, and changes in, the risks associated with the interests in unconsolidated structured entities

- IFRS12p26**
1. 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.
- IFRS12p27 (a-c)**
2. If an entity has sponsored an unconsolidated structured entity for which it does not provide information required by IFRS12p29, disclose:
 - (a) how it has determined which structured entities it has sponsored;
 - (b) income from those structured entities during the reporting period, including a description of the types of income presented; and
 - (c) the carrying amount (at the time of transfer) of all assets transferred to those structured entities during the reporting period.
- 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.*
- IFRS12p29 (a-d)**
3. Disclose in tabular format, unless another format is more appropriate, a summary of:
 - (a) the carrying amounts of the assets and liabilities recognised in the entity's financial statements relating to its interests in unconsolidated structured entities;
 - (b) the line items in the statement of financial position in which those assets and liabilities are recognised;
 - (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
 - (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.
- IFRS12p30 (a),(b)**
4. 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:
 - (a) the type and amount of support provided, including situations in which the entity assisted the structured entity in obtaining financial support; and

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	(b) the reasons for providing the support.		
IFRS12p31	5. 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.		
	14. Appendix B to IFRS 12		
	<i>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.</i>		
	(a) Aggregation		
IFRS 12B3	1. 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.		
IFRS12B4	2. Present information separately for interests in: <ul style="list-style-type: none"> (a) subsidiaries; (b) joint ventures; (c) joint operations; (d) associates; and (e) unconsolidated structured entities. 		
IFRS12B5	3. 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.		
IFRS12B6	<i>Examples of aggregation levels within the classes of entities set out in IFRS 12 para B4 that might be appropriate are:</i> <ul style="list-style-type: none"> (a) <i>nature of activities (eg a research and development entity, a revolving credit card securitisation entity).</i> (b) <i>industry classification.</i> (c) <i>geography (eg country or region).</i> 		
	(b) Interests in other entities		
IFRS12B7	<i>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.</i>		
	(c) Summarised financial information for subsidiaries, joint ventures and associates		
IFRS12B10	1. For each subsidiary that has non-controlling interests that are material to the reporting entity, disclose: <ul style="list-style-type: none"> (a) dividends paid to non-controlling interests; and (b) summarised financial information about the assets, liabilities, profit or loss and cash flows of the subsidiary 		

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IFRS12B11	<p>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. <i>The summarised financial information required by IFRS 12 para B10(b) should be the amounts before inter-company eliminations.</i></p>		
IFRS12B12	<p>(c) For each joint venture and associate that is material to the reporting entity, disclose:</p> <ul style="list-style-type: none"> (i) dividends received from the joint venture or associate. (ii) summarised financial information for the joint venture or associate (see paragraphs B14 and B15) including, but not necessarily limited to: <ul style="list-style-type: none"> – current assets; – non-current assets; – current liabilities; – non-current liabilities; – revenue; – profit or loss from continuing operations; – post-tax profit or loss from discontinued operations; – other comprehensive income; and – total comprehensive income; 		
IFRS12B13	<p>(d) 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:</p> <ul style="list-style-type: none"> (i) cash and cash equivalents included in IFRS 12 para B12(b)(i); (ii) current financial liabilities (excluding trade and other payables and provisions) included in IFRS 12 para B12(b)(iii); (iii) non-current financial liabilities (excluding trade and other payables and provisions) included in IFRS 12 para 12(b)(iv); (iv) depreciation and amortisation; (v) interest income; (vi) interest expense; and (vii) income tax expense or income. 		
IFRS12B14	<p>2. 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:</p> <ul style="list-style-type: none"> (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 (b) provide a reconciliation of the summarised financial information presented to the carrying amount of its interest in the joint venture or associate. 		
IFRS12B15	<p>3. 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:</p> <ul style="list-style-type: none"> (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 		

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	(b) the joint venture or associate does not prepare IFRS financial statements and preparation on that basis would be impracticable or cause undue cost. In that case, disclose the basis on which the summarised financial information has been prepared.		
IFRS12B16	<p>4. 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':</p> <p>(a) profit or loss from continuing operations. (b) post-tax profit or loss from discontinued operations. (c) other comprehensive income. (d) total comprehensive income.</p> <p>An entity provides the disclosures separately for joint ventures and associates.</p>		
IFRS12B17	<i>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.</i>		
	(d) Commitments for joint ventures		
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.		
IFRS1 B19	<p><i>Unrecognised commitments that may give rise to a future outflow of cash or other resources include:</i></p> <p>(a) <i>unrecognised commitments to contribute funding or resources as a result of, for example:</i></p> <p>(i) <i>the constitution or acquisition agreements of a joint venture (that, for example, require an entity to contribute funds over a specific period);</i></p> <p>(ii) <i>capital-intensive projects undertaken by a joint venture;</i></p> <p>(iii) <i>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;</i></p> <p>(iv) <i>unrecognised commitments to provide loans or other financial support to a joint venture;</i></p> <p>(v) <i>unrecognised commitments to contribute resources to a joint venture, such as assets or services; and</i></p> <p>(vi) <i>other non-cancellable unrecognised commitments relating to a joint venture; and</i></p> <p>(b) <i>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.</i></p>		
IFRS12B20	<i>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.</i>		

(e) Nature of risks from interests in unconsolidated structured entities

- 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).
- 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:*
- (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.*

15. Transition disclosures

- IFRS12C2A** *1. The disclosure requirements of this IFRS need not be applied for any period presented that begins before the annual period immediately preceding the first annual period for which IFRS 12 is applied.*
- IFRS12CB** *2. The disclosure requirements of paragraphs 24–31 and the corresponding guidance in paragraphs B21–B26 of IFRS 12 need not be applied for any period presented that begins before the first annual period for which IFRS 12 is applied.*

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H5 IFRS 13, 'Fair value measurement'			
1. General			
IFRS13p91	<p>1. Disclose information that helps users of its financial statements assess both of the following:</p> <ul style="list-style-type: none"> (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. 		
IFRS13p92 (a-d)	<p>2. To meet the objective in IFRS 13p91, consider all the following:</p> <ul style="list-style-type: none"> (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. <p>3. If the disclosures provided in accordance with this IFRS and other IFRSs are insufficient to meet the objectives in IFRS 13p91, disclose additional information necessary to meet those disclosed.</p>		
IFRS13p 93(a-i)	<p>4. 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 this IFRS) in the statement of financial position after initial recognition:</p> <ul style="list-style-type: none"> (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; (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); (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 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; (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. <p><i>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</i></p>		

- 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.*
- (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:
- (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;
 - (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;
 - (iii) purchases, sales, issues and settlements (each of those types of changes disclosed separately); and
 - (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 are disclosed and discussed separately from transfers out of Level 3;
- (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;
- (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;
- (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 observable 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.

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	(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.		
IFRS13p94(a),(b)	<p>5. Determine appropriate classes of assets and liabilities on the basis of the following:</p> <p>(a) the nature, characteristics and risks of the asset or liability; and</p> <p>(b) the level of the fair value hierarchy within which the fair value measurement is categorised.</p> <p><i>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. 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.</i></p>		
IFRS13p95(a-c)	<p>6. 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:</p> <p>(a) the date of the event or change in circumstances that caused the transfer;</p> <p>(b) the beginning of the reporting period; and</p> <p>(c) the end of the reporting period.</p>		
IFRS13p96	7. If an entity makes an accounting policy decision to use the exception in IFRS 13p48, disclose that fact.		
IFRS13p97	8. 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.		
IFRS13p98	9. For a liability measured at fair value and issued with an inseparable third-party credit enhancement, disclose the existence of that credit enhancement and whether it is reflected in the fair value measurement of the liability.		
IFRS13p99	<i>Present the quantitative disclosures required by this IFRS in a tabular format unless another format is more appropriate.</i>		
	<p>2. Amendments to other IFRSs</p> <p><i>Only the paragraphs that have been amended as a result of IFRS 13 have been presented below. Paragraphs that are not affected have been omitted; we denote these by '[...]' or 'Deleted'.</i></p>		

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	(a) IFRS 7, 'Financial instruments – Fair value disclosures'		
IFRS 7p 27-27B	Deleted.		
IFRS7p 28(a),(c)	<p>1. 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 (that is, a Level 1 input) nor based on a valuation technique that uses only data from observable markets (see IAS 39pAG76). In such cases, disclose by class of financial asset or financial liability:</p> <p>(a) the 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 IAS 39pAG76(b));</p> <p>(b) [...]</p> <p>(c) why the entity concluded that the transaction price was not the best evidence of fair value, including a description of the evidence that support the fair value.</p>		
IFRS7p29	<p>2. Disclosures of fair value are not required: [...]</p> <p>(c) For an investment in equity instruments that do not have a quoted price in an active market for an identical instrument (that is, a Level 1 input), or derivatives linked to such equity instruments, that is measured at cost in accordance with IAS 39 because its fair value otherwise cannot be measured reliably.</p>		
	(b) IAS 16, 'Property, plant and equipment' – Revaluation		
16p77(c),(d)	Deleted.		
	IAS 36, 'Impairment of assets' – estimates used to measure recoverable amounts of cash-generating units containing goodwill or intangible assets with indefinite useful lives		
36p130(f)	<p>1. Disclose the following for each material impairment loss recognised or reversed during the period for an individual asset, including goodwill, or a cash-generating unit: [...]</p> <p>(f) if recoverable amount is fair value less costs of disposal, the basis used to measure fair value less costs of disposal (such as whether fair value was measured by reference to a quoted price in an active market for an identical asset). An entity is not required to provide the disclosures required by IFRS 13.</p>		
36p134 (c-e)	<p>2. Disclose for each cash-generating unit (group of units) for which the carrying amount of goodwill or intangible assets with indefinite useful lives allocated to that unit (group of units) is significant in comparison with the entity's total carrying amount of goodwill or intangible assets with indefinite useful lives: [...]</p> <p>(c) the recoverable amount of the unit (or group of units) and 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).</p> <p>(d) If the unit's (group of units) recoverable amount is based on value in use:</p> <p>(i) each key assumption on which management has based its cash flow projections for the period covered by the most recent budgets/forecasts. Key</p>		

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	<p>assumptions are those to which the unit's (group of units') recoverable amount is most sensitive;</p> <p>(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.</p> <p>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:</p> <p>(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;</p> <p>[...]</p> <p>(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</p> <p>(iiB) if there has been a change in valuation technique, the change and the reason(s) for making it.</p> <p>(c) IAS 38, 'Intangible assets' – revaluation</p> <p>38p124(c) Deleted.</p> <p>(d) IAS 41, 'Agriculture'</p> <p>41p48 Deleted.</p>		
	<p>H6 IAS 19 (revised), 'Employee benefits'</p> <p>1. Short-term employee benefits</p> <p>19p25 <i>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.</i></p> <p>2. Defined contribution plans</p> <p>19p53 1. Disclose the amount recognised as an expense for defined contribution plans.</p> <p>19p54 2. When required by IAS 24, disclose information about contributions to defined contribution plans for key management personnel.</p> <p>3. Defined benefit plans</p> <p>19p133 <i>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.</i></p> <p>19p134 1. IAS 19 para 20 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.</p> <p>IAS 19p 2. Disclose information that: 135(a-c) (a) explains the characteristics of its defined benefit plans and risks associated with them (see IAS 19p139);</p>		

- (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).
- 19p136(a-d)** 3. To meet the objective in IAS 19 para 135, 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.
- 19p137(a-c)** 4. 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
- 19p138(a-e)** 5. 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).
- 4. Characteristics of defined benefit plans and risks associated with them**
- 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;

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	<p>(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</p> <p>(c) a description of any plan amendments, curtailments and settlements.</p>		
	<p>5. Explanation of amounts in the financial statements</p>		
19p140(a),(b)	<p>1. Provide a reconciliation from the opening balance to the closing balance for each of the following, if applicable:</p> <p>(a) the net defined benefit liability (asset), showing separate reconciliations for:</p> <p>(i) plan assets;</p> <p>(ii) the present value of the defined benefit obligation; and</p> <p>(iii) the effect of the asset ceiling; and</p> <p>(b) any reimbursement rights. Describe the relationship between any reimbursement right and the related obligation.</p>		
19p141(a-h)	<p>2. In each reconciliation listed in IAS 19 para 140, show each of the following, if applicable:</p> <p>(a) current service cost;</p> <p>(b) interest income or expense;</p> <p>(c) re-measurements of the net defined benefit liability (asset), showing separately:</p> <p>(i) the return on plan assets, excluding amounts included in interest in (b);</p> <p>(ii) actuarial gains and losses arising from changes in demographic assumptions (see IAS 19 para 76(a));</p> <p>(iii) actuarial gains and losses arising from changes in financial assumptions (see IAS 19 para 6(b)) ; and</p> <p>(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;</p> <p>(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;</p> <p>(e) the effect of changes in foreign exchange rates;</p> <p>(f) contributions to the plan, showing separately those by the employer and by plan participants;</p> <p>(g) payments from the plan, showing separately the amount paid in respect of any settlements; and</p> <p>(h) the effects of business combinations and disposals.</p>		
19p142(a-h)	<p>3. 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 (see IAS 39 para AG71) and those that do not. For example, and considering the level of disclosure discussed in IAS 19 para 136, an entity could distinguish between:</p> <p>(a) cash and cash equivalents;</p> <p>(b) equity instruments (segregated by industry type, company size, geography etc);</p>		

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	(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.		
19p143	4. 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.		
19p144	5. 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.		
	6. Amount, timing and uncertainty of future cash flows		
19p145(a-c)	1. 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.		
19p173(b)	<i>Despite the requirement to apply IAS 19 retrospectively in accordance with IAS 8, in financial statements for periods beginning before 1 January 2014, an entity need not present comparative information for the disclosures required by IAS 19 para 145 about the sensitivity of the defined benefit obligation.</i>		
19p146	2. 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.		
19p147(a-c)	3. 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.		

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7. Multi-employer plans

- 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;
 - (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 IAS 19 paras 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 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.

8. Group plans (defined benefit plans that share risks between entities under common control)

- 19p149(a-d)** 1. 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).
- 19p150(a),(b)** 2. 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.

9. Related-party transactions

- 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.

10. Contingent liabilities

- 19p152** When required by IAS 37, disclose information about contingent liabilities arising from post-employment benefit obligations.

11. Other long-term employee benefits

- 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.*

12. Termination benefits

- 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.*

H7 IAS 27 (revised), 'Separate financial statements'

- 27p15** *Apply all applicable IFRSs when providing disclosures in its separate financial statements, including the requirements in IFRS 27 paragraphs 16 and 17.*
- 27p16(a),(b)**
1. 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 discloses in those separate financial statements:
 - (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 IFRS have been produced for public use; and the address where those consolidated financial statements are obtainable.
 - (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.
 2. When a parent (other than a parent covered by IAS 27 para 16) or an investor with joint control of, or significant influence over, an investee prepares separate financial statements, the parent or investor identifies the financial statements prepared in accordance with IFRS 10, IFRS 11 or IAS 28 (as amended in

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	2011) to which they relate. The parent or investor also discloses in its separate financial statements:		
	(a) The fact that the statements are separate financial statements and the reasons why those statements are prepared if not required by law; and		
	(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; and		
	(iii) its proportion of the ownership interest (and its proportion of the voting rights, if different) held in those investees.		
27p16(c)	3. When a parent elects not to prepare consolidated financial statements in accordance with IFRS 10 paragraph 4(a) and instead prepares separate financial statements, disclose in those separate financial statements a description of the method used to account for the investments listed under 27p16(b).		
27p17(c)	4. When a parent (other than a parent covered by IAS 27p16) or an investor with joint control of, or significant influence over, an investee prepares separate financial statements, identify the financial statements prepared in accordance with IFRS 10, IFRS 11 or IAS 28 (as amended in 2011) to which they relate, and disclose in the separate financial statements a description of the method used to account for the investments listed under IAS 27 para 17(b).		
27 p18	5. Early application is permitted provided that IFRS 10, IFRS 11, IFRS 12 and IAS 28 (as amended in 2011) are applied at the same time. If an entity applies IAS 27 (as amended in 2011) prior to its effective date, disclose that fact		
27 p19	6. If an entity applies this IFRS but does not yet apply IFRS 9, read any reference to IFRS 9 as a reference to IAS 39, 'Financial instruments: recognition and measurement'.		
H8 IAS 28 (revised), 'Investment in associates and joint ventures'			
28p45	1. Early application is permitted provided that IFRS 10, IFRS 11, IFRS12 and IAS 27 (as amended in 2011) are applied at the same time. If an entity applies IAS 28 (as amended in 2011) prior to its effective date, disclose that fact.		
28p46	2. If an entity applies this IFRS but does not yet apply IFRS 9, read any reference to IFRS 9 as a reference to IAS 39, 'Financial instruments: recognition and measurement'.		
H9 Amendment to IFRS 7, 'Financial instruments: Disclosures – Offsetting financial assets and financial liabilities'			
IFRS7p 32p97L	<i>The amendment to IFRS 7 does not specify that early adoption is permitted. However if an entity early adopts the amendment to IAS 32, also make the disclosure requirements of the amendments to IFRS 7.</i>		
IFRS7p13A	1. 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		

H11 Annual improvements 2011

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Only the paragraphs that have been amended as a result of the annual improvements 2011 have been presented below. Paragraphs that are not affected have been omitted; we denote these by '[...]' or 'Deleted'.

1. First time adoption

This disclosure requirement applies to an entity that has applied IFRS in a previous reporting period, but whose most recent previous annual financial statements did not comply with IFRS.

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| IFRS1p23A | 1. If the entity has applied IFRSs in a previous period (as described in paragraph 4A of IFRS 1), disclose:
(a) the reason it stopped applying IFRSs; and
(b) and the reason it is resuming the application of IFRSs. |
| IFRS1p23B | 2. When an entity reapplying IFRS does not elect to apply IFRS 1, explain the reasons for electing to apply IFRSs as this had never stopped. |
| IFRS1p4B | 3. 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. |
| IFRS1p39P | 4. The above amendment applies for annual periods beginning on or after 1 January 2013. Earlier application is permitted. If an entity applies the amendment for an earlier period, disclose that fact. |
| IFRS1p39Q | 5. The amendment to IFRS 1 in respect of borrowing costs applies for annual periods beginning on or after 1 January 2013. Earlier application is permitted. If an entity applies the amendment for an earlier period, disclose that fact. |

2. Presentation of financial statements

- | | |
|------------------|--|
| 1p10
1p10(ea) | 1. A complete set of financial statements comprises:
[...]
(ea) comparative information in respect of the preceding period as specified in paragraphs 38 and 38A; and
(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 |
| 1p38A | 2. 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. |
| 1p38B | 3. 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. |

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1p38C	4. 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 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.		
1p38D	5. 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.		
1p39,40	Deleted.		
1p40A	6. 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 paragraph 38A if: <ul style="list-style-type: none"> (a) it applies an accounting policy retrospectively, makes a retrospective restatement of items in its financial statements or reclassifies items in its financial statements; and (b) the retrospective application, retrospective restatement or the reclassification has a material effect on the information in the statement of financial position at the beginning of the preceding period. 		
1p40B	7. In the circumstances described in paragraph 40A, present three statements of financial position as at: <ul style="list-style-type: none"> (a) the end of the current period; (b) the end of the preceding period; and (c) the beginning of the preceding period. 		
1p40C	8. When an entity is required to present an additional statement of financial position in accordance with paragraph 40A, disclose the information required by 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.		
1p40D	9. 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).		
1p41	10. 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): <ul style="list-style-type: none"> (a) the nature of the reclassification; (b) the amount of each item or class of items that is reclassified; and (c) the reason for the reclassification. 		
	3. Servicing equipment		
IAS16p81G	The amendment to IAS 16 on classification of servicing equipment applies for annual periods beginning on or after		

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	1 January 2013. Earlier application is permitted. If it is adopted earlier, disclose that fact.		
	3. Presentation of financial instruments		
IAS32p97M	The amendment to IAS 32 applies for annual periods beginning on or after 1 January 2013. Earlier application is permitted. If it is adopted earlier, disclose that fact.		
	H12 Amendment to IAS 32, 'Financial instruments: Presentation – Offsetting financial assets and financial liabilities'		
	<i>'Offsetting financial assets and financial liabilities' (Amendments to IAS 32) issued in December 2011, deleted paragraph AG38 and added paragraphs AG38A-AG38F.</i>		
32p97L	Apply this amendment for annual periods beginning on or after 1 January 2014. Apply this amendment retrospectively. Earlier application is permitted. If an entity applies this amendment from an earlier date, disclose that fact and make the disclosures required by 'Disclosures—offsetting financial assets and financial liabilities (Amendments to IFRS 7)' issued in December 2011.		
	H13 IFRS 9, 'Financial instruments' 2010		
	This IFRS supersedes IFRS 9 issued in 2009. However, for annual periods beginning before 1 January 2015, an entity may elect to apply IFRS 9 issued in 2009 instead of applying this IFRS.		
	1. Transition disclosures		
IFRS9p7.2.3	1. If the date of initial application is not at the beginning of a reporting period, disclose that fact and the reasons for using that date of initial application.		
IFRS9p7.2.14	<i>Despite the requirement in paragraph 8.2.1, an entity that adopts this IFRS for reporting periods:</i> (a) <i>beginning before 1 January 2012 need not restate prior periods and is not required to provide the disclosures set out in paragraphs 44S–44W of IFRS 7;</i> (b) <i>beginning on or after 1 January 2012 and before 1 January 2013 elects either to provide the disclosures set out in paragraphs 44S–44W of IFRS 7 or to restate prior periods; and</i> (c) <i>beginning on or after 1 January 2013 provides the disclosures set out in paragraphs 44S–44W of IFRS 7. The entity need not restate prior periods.</i> <i>If an entity does not restate prior periods, recognise any difference between the previous carrying amount and the carrying amount at the beginning of the annual reporting period that includes the date of initial application in the opening retained earnings (or other component of equity, as appropriate) of the annual reporting period that includes the date of initial application.</i>		
IFRS7p441 (a-c)	2. When an entity first applies IFRS 9 (2010), disclose for each class of financial asset at the date of initial application: (a) the original measurement category and carrying amount determined in accordance with IAS 39; (b) the new measurement category and carrying amount determined in accordance with IFRS 9 (2010) and; (c) the amount of any financial assets and financial liabilities in the statement of financial position that were previously		

- designated as measured at fair value through profit or loss but are no longer so designated, distinguishing between those that IFRS 9 (2010) requires an entity to reclassify and those that an entity elects to reclassify.
3. Present these quantitative disclosures in tabular format unless another format is more appropriate.
- IFRS7p44J, (a),(b)**
4. When an entity first applies IFRS 9 (2010), disclose qualitative information to enable users to understand:
- how it applied the classification requirements in IFRS 9 (2010) to those financial assets whose classifications has changed as a result of applying IFRS 9 (2010); and
 - the reasons for any designation or de-designation of financial assets or financial liabilities as measured at fair value through profit or loss.
5. When an entity first applies the classification and measurement requirements of IFRS 9, present the disclosures set out in paragraphs 44T-44W if it elects to, or is required to, provide these disclosures in accordance with IFRS 9 (see paragraph 8.2.12 of IFRS 9 (2009) and paragraph 7.2.14 of IFRS 9 (2010)).
6. If required by paragraph 44S, at the date of initial application of IFRS 9, disclose the changes in the classifications of financial assets and financial liabilities, showing separately:
- the changes in the carrying amounts on the basis of their measurement categories in accordance with IAS 39 (that is, not resulting from a change in measurement attribute on transition to IFRS 9); and
 - the changes in the carrying amounts arising from a change in measurement attribute on transition to IFRS 9.
- The disclosures in this paragraph need not be made after the annual period in which IFRS 9 is initially applied.
7. In the reporting period in which IFRS 9 is initially applied, disclose the following for financial assets and financial liabilities that have been reclassified so that they are measured at amortised cost as a result of the transition to IFRS 9:
- the fair value of the financial assets or financial liabilities at the end of the reporting period;
 - the fair value gain or loss that would have been recognised in profit or loss or other comprehensive income during the reporting period if the financial assets or financial liabilities had not been reclassified;
 - the effective interest rate determined on the date of reclassification; and
 - the interest income or expense recognised.
- If an entity treats the fair value of a financial asset or a financial liability as its amortised cost at the date of initial application (see para 8.2.10 of IFRS 9 (2009) and para 7.2.10 of IFRS 9 (2010)), make each of the disclosures in (c) and (d) of this paragraph for each reporting period following reclassification until derecognition. Otherwise, the disclosures in this paragraph need not be made after the reporting period containing the date of initial application.
8. If an entity presents the disclosures set out in paragraphs 44S–44U at the date of initial application of IFRS 9, those disclosures, and the disclosures in paragraph 28 of IAS 8 during the reporting period containing the date of initial application, must permit reconciliation between:
- the measurement categories in accordance with IAS 39 and IFRS 9; and
 - the line items presented in the statements of financial position.

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	<p>9. If an entity presents the disclosures set out in paragraphs 44S–44U at the date of initial application of IFRS 9, those disclosures, and the disclosures in paragraph 25 of this IFRS at the date of initial application, must permit reconciliation between:</p> <p>(a) of the measurement categories presented in accordance with IAS 39 and IFRS 9; and</p> <p>(b) the class of financial instrument at the date of initial application.</p> <p>2. Statement of financial position</p> <p>Disclose the carrying amounts of each of the following categories, as specified in IFRS 9 (2010), either in the statement of financial position or in the notes:</p> <p>(a) financial assets measured at fair value through profit or loss, showing separately:</p> <p>(i) those designated as such upon initial recognition; and</p> <p>(ii) those mandatorily measured at fair value;</p> <p>(b) financial liabilities at fair value through profit or loss, showing separately:</p> <p>(i) those designated as such upon initial recognition; and</p> <p>(ii) those that meet the definition of held for trading;</p> <p>(c) financial assets measured at amortised cost;</p> <p>(d) financial liabilities measured at amortised cost; and</p> <p>(e) financial assets measured at fair value through other comprehensive income.</p> <p>3. Statement of comprehensive income</p> <p>1. Include in the statement of comprehensive income, line items that present the following amounts for the period:</p> <p>(a) revenue;</p> <p>(aa) gains and losses arising from the derecognition of financial assets measured at amortised cost;</p> <p>(b) finance costs;</p> <p>(c) share of the profit or loss of associates and joint ventures accounted for using the equity method; and</p> <p>(ca) if a financial asset is reclassified so that it is measured at fair value, any gain or loss arising from a difference between the previous carrying amount and its fair value at the reclassification date.</p> <p>2. For a gain or loss on a financial liability designated as at fair value through profit or loss, unless the treatment of the effects of changes in the liability's credit risk set out in (a) below would create or enlarge an accounting mismatch in profit or loss (in which case IFRS 9 para 5.7.8 (2010) applies), present:</p> <p>(a) the amount of change in the fair value of the financial liability that is attributable to changes in the credit risk of that liability in other comprehensive income (see IFRS 9 B.7.13 – B5.7.20 (2010)); and</p> <p>(b) the remaining amount of change in the fair value of the liability in profit or loss.</p> <p>3. If the requirements in IFRS 9 para 5.7.7 (2010) would create or enlarge an accounting mismatch in profit or loss, present all gains or losses on that liability, including the effects of changes in the credit risk of that liability, in profit or loss.</p> <p>4. Despite the requirements in IFRS 9 para 5.7.7 and IFRS 9 para 6.7.8 (2010), present in profit or loss all gains and losses on loan commitments and financial guarantee contracts that are designated as at fair value through profit or loss.</p>		
IFRS7p8(a), (e-h)			
1p82(a),(aa), (b),(c),(ca)			
IFRS9p5.7.7			
IFRS9p5.7.8			
IFRS9p5.7.9			

4. Financial assets at fair value through profit or loss

- IFRS7p9(a-d)** If the entity has designated as measured at fair value a financial asset (or group of financial assets) that would otherwise be measured at amortised cost, disclose:
- the maximum exposure to credit risk (see para 36(a)) of the financial asset (or group of financial assets) at the end of the reporting period;
 - the amount by which any related credit derivatives or similar instruments mitigate that maximum exposure to credit risk;
 - the amount of change, during the period and cumulatively, in the fair value if he financial asset (or group of financial assets) that is attributable to changes in the credit risk of the financial asset determined either:
 - 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
 - using an alternative method the entity believes more faithfully represents the amount of change in it is fair value that is attributable to changes in the credit risk of the asset; and
 - 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.

5. Financial liabilities at fair value trough profit or loss

- IFRS7p10 (a-d)** 1. If the entity has designated a financial liability as at fair value through profit or loss, and is required to present the effects of changes in that liability's credit risk in other comprehensive income (see IFRS 9p5.7.7 (2010)), disclose:
- 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 para B5.7.13 – B5.7.20 (2010) for guidance on determining the effects of changes in a liability's credit risk);
 - 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;
 - any transfers of the cumulative gain or loss within equity during the period including the reason for such transfers;
 - if a liability is derecognised during the period, the amount (if any) presented in other comprehensive income that was realised at derecognition.
- IFRS7p10A** 2. If an entity has designated a financial liability as at fair value through profit or loss 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 IFRS 9 para 5.7.7 and IFRS 9 para 5.7.8 (2010)), disclose:
- 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 IFRS 9 para B5.7.13 – B5.7.20 (2010) for guidance on determining the effects of changes in a liability's credit risk); and
 - 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.
- IFRS7p11 (a-c)** 3. Disclose:
- a detailed description of the methods used to comply with the requirements in IFRS 7 para 9(c), IFRS 7 para 10A(a)

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	<p>and IFRS 9 para 5.7.7(a) (2010), including an explanation of why the method is appropriate;</p> <p>(b) if the entity believes that the disclosure it as given, either in the statement of financial position or in the notes, to comply with the requirements in IFRS 7 para 9(c), IFRS 7 para 10(a), or IFRS7 para 10A(a), or IFRS 9 para 5.7.7(a) (2010) 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 reason for reaching this conclusion and the factors it believes are relevant;</p> <p>(c) a detailed description of the methodology or methodologies used to determine whether presenting the effects of changes in a liability's credit risk in other comprehensive income would create or enlarge an accounting mismatch in profit or loss (see IFRS 9 para 5.7.7 and IFRS 9 para 5.7.8 (2010)). If an entity is required to present the effects of changes in a liability's credit risk in profit or loss (see IFRS 9 para 5.7.8 (2010)), then disclose a detailed description of the economic relationship described in IFRS 9 para B5.7.6 (2010).</p>		
	<p>6. Financial assets at fair value through other comprehensive income</p>		
IFRS7p11A (a-e)	<p>1. If the entity has designated investments in equity instruments to be measured at fair value through other comprehensive income, as permitted by IFRS 9 para 5.7.5, disclose:</p> <p>(a) which investments in equity instruments have been designated to be measured at fair value through other comprehensive income;</p> <p>(b) the reasons for using this presentation alternative;</p> <p>(c) the fair value of each such investment at the end of the reporting period;</p> <p>(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; and</p> <p>(e) any transfers of the cumulative gain or loss within equity during the period including the reason for such transfers.</p>		
IFRS7 p11B(a-c)	<p>2. If the entity derecognised investments in equity instruments measured at fair value through other comprehensive income during the reporting period, disclose:</p> <p>(a) the reason for disposing of the investments;</p> <p>(b) the fair value of the investments at the date of derecognition; and</p> <p>(c) the cumulative gain or loss on disposal.</p>		
	<p>7. Reclassification of financial assets and financial liabilities</p>		
IFRS7p12B (a-c)	<p>1. If the entity has reclassified any financial assets in accordance with IFRS 9 para 4.4.1 in the current or previous reporting periods, disclose for each reclassification:</p> <p>(a) the date of reclassification;</p> <p>(b) a detailed explanation of the change in business model and a qualitative description of its effect on the entity's financial statements; and</p> <p>(c) the amounts reclassified in and out of each category.</p>		
IFRS7 p12C(a),(b)	<p>2. If the entity has reclassified financial assets so that they are measured at amortised cost, disclose for each reporting period following reclassification until derecognition:</p> <p>(a) the effective interest rate determined on the date of reclassification; and</p> <p>(b) the interest income or expense recognised.</p>		

- IFRS7 p12D(a),(b)** 3. If the entity has reclassified financial assets so that they are measured at amortised cost since its last annual reporting date, 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 during the reporting period if the financial assets had not been reclassified.
- IFRS7p14** 4. Disclose:
- (a) the carrying amount of financial assets the entity has pledged as collateral for liabilities or contingent liabilities, including amounts that have been reclassified in accordance with IFRS 9p3.3.23(a) (2010); and
 - (b) the terms and conditions relating the pledge.
- 8. Items of income, expense, gains and losses**
- IFRS7p20 (a-e)** 1. Disclose the following items of income, expenses, gains or losses either in the financial statements or in the notes:
- (a) net gains or net losses on:
 - (i) financial assets and 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, and those that are mandatorily measured at fair value in accordance with IFRS 9 (for example, 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) [not used;]
 - (v) financial liabilities measured at amortised cost;
 - (vi) financial assets measured at amortised cost; and
 - (vii) financial assets measured at fair value through other comprehensive income;
 - (b) total interest income and total interest expense (calculated using the effective interest method) for financial assets that are measured at amortised cost or financial liabilities not at fair value through profit or loss;
 - (c) fee income and expense (other than amounts included in determining the effective interest rate) arising from:
 - (i) financial assets measured at amortised cost 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;
 - (d) interest income on impaired financial assets accrued in accordance with IAS 39 para AG93; and
 - (e) the amount of any impairment loss for each class of financial asset.
- IFRS7p20A** 2. 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 includes the reasons for derecognising those financial assets.

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	<p>9. Insurance contracts – discretionary participating features</p> <p>If an entity does not disclose the fair value for a contract containing a discretionary participation features (as described in IFRS 4 para 34) because the fair value cannot be measured reliably, disclose information to help users of financial statements make their own judgements about the extent of possible differences between the carrying amount of those contracts and their value, including:</p> <p>(a) the fact that fair value information has not been disclosed for these instruments because their fair value cannot be measured reliably;</p> <p>(b) a description of the financial instruments, their carrying amount, and an explanation of why fair value cannot be measured reliably;</p> <p>(c) information about the market for the instruments;</p> <p>(d) information about whether and how the entity intends to dispose of the financial instruments; and</p> <p>(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.</p>		
	<p>10. Fair value disclosures</p> <p>1. If the market for a financial instrument is not active, an entity establishes its fair value using a valuation technique (see IFRS 9 para B5.4.6-B5.4.12 (2010)). Nevertheless, the best evidence of fair value at initial recognition is the transaction price (that is, the fair value of the consideration given or received), unless the conditions described in IFRS 9 para B5.4.8 (2010) are met. It follows that there could be a difference between the fair value at initial recognition and the amount that would be determined at that date using the valuation technique. If such a difference exists, disclose, by class of financial instrument, the aggregate difference yet to be recognised in profit or loss at the beginning and the end of the period and a reconciliation of changes in the balance of this difference.</p>		
IFRS4p34, IFRS7p29, 30(a-e)			
IFRS7p28(b)	2. Disclosures of fair value are not required:		
	(a) when the carrying amount is a reasonable approximation of fair value – for example, for financial instruments such as short-term trade receivables and payables;		
	(b) not used; and		
	(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;		
IFRS7p29			
IFRS7p30(a-e)	3. When fair value cannot be measured reliably, disclose information to help users of the financial statements make their own judgements about the extent of possible differences between the carrying amount of those contracts and their fair value, including:		
	(a) the fact that fair value information has not been disclosed for these instruments because their fair value cannot be measured reliably;		
	(b) a description of the financial instruments, their carrying amounts, and an explanation of why fair value cannot be measured reliably;		
	(c) information about the market for the instruments;		
	(d) information about whether and how the entity intends to dispose of the financial instruments; and		
	(e) if financial instruments whose fair value previously could not be reliably measured are derecognised, that fact, their		

carrying amount at the time of derecognition, and the amount of gain or loss recognised.

11. Accounting policies

IFRS7p28(a)	<p>If the market for a financial instrument is not active, an entity establishes its fair value using a valuation technique (see IFRS 9 para B5.4.6-B5.4.12 (2010)). Nevertheless, the best evidence of fair value at initial recognition is the transaction price (that is, the fair value of the consideration given or received), unless the conditions described in IFRS 9 para B5.4.8 (2010) are met. It follows that there could be a difference between the fair value at initial recognition and the amount that would be determined at that date using the valuation technique. If such a difference exists, disclose, by class of financial instrument, the accounting policy for recognising that difference in profit or loss to reflect a change in factors (including time) that market participants would consider in setting a price (see IFRS 9 para B5.4.9 (2010)).</p>		
IFRS7B5(a)	<p><i>For financial instruments, disclosures 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 may include:</i></p> <p>(a) <i>for financial liabilities designated as at fair value through profit or loss;</i></p> <p>(i) <i>the nature of the financial liabilities the entity has designated as at fair value through profit or loss;</i></p> <p>(ii) <i>the criteria for so designating such financial liabilities on initial recognition; and</i></p> <p>(iii) <i>how the entity has satisfied the criteria in IFRS 9 para 4.1.5 (2010) for such designation;</i></p>		
IFRS7B5(aa)	<p>(b) <i>for financial assets designated as measured at fair value through profit or loss:</i></p> <p>(i) <i>the nature of the financial assets the entity has designated as measured at fair value through profit or loss; and</i></p> <p>(ii) <i>how the entity has satisfied the criteria in IFRS 9 para 4.1.5 (2010) for such designation;</i></p>		
IFRS7B5(c)	<p>(c) <i>whether regular way purchases and sales of financial assets are accounted for at trade date or at settlement date (refer to IFRS 9 para 3.1.2. (2010));</i></p>		
IFRS7B5(d)	<p>(d) <i>when an allowance account is used to reduce the carrying amount of financial assets impaired by credit losses:</i></p> <p>(i) <i>the criteria for determining when the carrying amount of impaired financial assets is reduced directly (or, in the case of a reversal of a write-down, increased directly) and when the allowance account is used; and</i></p> <p>(ii) <i>the criteria for writing off amounts charged to the allowance account against the carrying amount of impaired financial assets (refer to IFRS 7 para 16);</i></p>		
IFRS7B5(e)	<p>(e) <i>how net gains or net losses on each category of financial instrument are determined (refer to 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;</i></p>		
IFRS7B5(f)	<p>(f) <i>the criteria the entity uses to determine that there is objective evidence that an impairment loss has occurred (refer to IFRS 7 para 20 (e)); and</i></p>		
IFRS7B5(g)	<p>(g) <i>when the terms of financial assets that would otherwise be past due or impaired have been renegotiated, the accounting policy for financial assets that are the subject of renegotiated terms.</i></p>		

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12. First-time adoption

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| IFRS1p29 | 1. An entity is permitted to designate a previously recognised financial liability as a financial asset or financial liability measured at fair value through profit or loss or a financial asset as available for sale in accordance with IFRS 1 para D19A. Disclose the fair value of financial assets or financial liabilities so designated into each category at the date of designation and their classification and carrying amount in the previous financial statements. | | |
| IFRS1p29A | 2. An entity is permitted to designate a previously recognised financial liability as a financial liability at fair value through profit or loss in accordance with IFRS 1 para D19. Disclose the fair value of financial liabilities so designated at the date of designation and their classification and carrying amount in the previous financial statements. | | |
| IFRS1pE1 | 3. If an entity adopts IFRSs for annual periods beginning before 1 January 2012 and (b) applies IFRS 9 (2010) in its first IFRS financial statements, present at least one year of comparative information. However, this comparative information need not comply with IFRS 7 or IFRS 9 (2010), to the extent that the disclosures required by IFRS 7 relate to assets within the scope of IFRS 9 (2010). For such entities, references to the 'date of transition to IFRSs' means, in the case of IFRS 9 (2010) and IFRS 7 only, the beginning of the first IFRS reporting period. | | |
| IFRS1pE2 | 4. If the entity chooses to present comparative information that does not comply with IFRS 9 (2010) and IFRS 7 in its first year of transition: <ul style="list-style-type: none"> (a) disclose this fact together with the basis used to prepare this information; (b) treat any adjustment between the statement of financial position at the comparative period's reporting date (that is, 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 (that is, the first period that includes information that complies with IFRS 9 (2010) and IFRS 7) as arising from a change in accounting policy, and give the disclosures required by IAS 8 para 28 (a)-(e) and (f)(i). IAS 8 para 28 (f)(i) applies only to amounts presented in the statement of financial position at the comparative period's reporting date; and (c) apply IAS 1 para 17(c) 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. | | |

H14 IFRS 9, 'Financial instruments' 2009**1. Transition disclosures**

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|-----------------|--|--|--|
| IFRS9p8.2.3 | 1. If the date of initial application is not at the beginning of a reporting period, disclose that fact and reasons for using that date of initial application. | | |
| IFRS9p 9.8.2.12 | 2. Notwithstanding the requirement in IFRS 9 (2009) para 8.2.1, an entity that adopts IFRS 9 (2009) for reporting periods beginning before 1 January 2012 need not restate prior periods. If an entity does not restate prior periods, recognise any difference between the previous carrying amount and the | | |

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	<p>carrying amount at the beginning of the annual reporting period that includes the date of initial application in the opening retained earnings (or other component of equity, as appropriate) of the reporting period that includes the date of initial application.</p>		
IFRS7p44I (a-c)	<p>3. When an entity first applies IFRS 9 (2009), disclose for each class of financial asset at the date of initial application:</p> <ul style="list-style-type: none"> (a) the original measurement category and carrying amount determined in accordance with IAS 39; (b) the new measurement category and carrying amount determined in accordance with IFRS 9 (2009); (c) the amount of any financial assets 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 (2009) requires an entity to reclassify and those that an entity elects to reclassify. <p>4. Present these quantitative disclosures in tabular format unless another format is more appropriate.</p>		
IFRS7p44J, (a),(b)	<p>5. When an entity first applies IFRS 9 (2009), disclose qualitative information to enable users to understand:</p> <ul style="list-style-type: none"> (a) how it applied the classification requirements in IFRS 9 (2009) to those financial assets whose classifications has changed as a result of applying IFRS 9 (2009) ; and (b) the reasons for any designation or de-designation of financial assets or financial liabilities as measured at fair value through profit or loss. 		
	<p>2. Statement of financial position</p>		
IFRS7p8(a), (e-h)	<p>Disclose the carrying amounts of each of the following categories, as specified in IFRS 9 (2009) or IAS 39, either in the statement of financial position or in the notes:</p> <ul style="list-style-type: none"> (a) financial assets measured at fair value through profit or loss, showing separately: <ul style="list-style-type: none"> (i) those designated as such upon initial recognition; and (ii) those mandatorily measured at fair value; (b) financial liabilities at fair value through profit or loss, showing separately: <ul style="list-style-type: none"> (i) those designated as such upon initial recognition; and (ii) those that meet the definition of held for trading; (c) financial assets measured at amortised cost; (d) financial liabilities measured at amortised cost; and (e) financial assets measured at fair value through other comprehensive income. 		
	<p>3. Statement of comprehensive income</p>		
1p82(a),(aa), (b),(c),(ca)	<p>As a minimum, include in the statement of comprehensive income line items that present the following amounts for the period:</p> <ul style="list-style-type: none"> (a) revenue; (aa) gains and losses arising from the derecognition of financial assets measured at amortised cost; (b) finance costs; (c) share of the profit or loss of associates and joint ventures accounted for using the equity method; and (ca) if a financial asset is reclassified so that it is measured at fair value, any gain or loss arising from a difference between the previous carrying amount and its fair value at the reclassification date. 		

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	4. Financial assets at fair value through profit or loss		
IFRS7p9(a-d)	<p>If the entity has designated as measured at fair value a financial asset (or group of financial assets) that would otherwise be measured at amortised cost, disclose:</p> <p>(a) the maximum exposure to credit risk of the financial asset (or group of financial assets) at the end of the reporting period;</p> <p>(b) the amount by which any related credit derivatives or similar instruments mitigate that maximum exposure to credit risk;</p> <p>(c) the amount of change, during the period and cumulatively, in the fair value if the financial asset (or group of financial assets) that is attributable to changes in the credit risk of the financial asset determined either:</p> <p>(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</p> <p>(ii) using an alternative method the entity believes more faithfully represents the amount of change in its fair value that is attributable to changes in the credit risk of the asset; and</p> <p>(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.</p>		
	5. Financial assets at fair value through other comprehensive income		
IFRS7p11A (a-e)	<p>1. If the entity has designated investments in equity instruments to be measured at fair value through other comprehensive income, as permitted by IFRS 9 (2009) para 5.4.4, disclose:</p> <p>(a) which investments in equity instruments have been designated to be measured at fair value through other comprehensive income;</p> <p>(b) the reasons for using this presentation alternative;</p> <p>(c) the fair value of each such investment at the end of the reporting period;</p> <p>(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; and</p> <p>(e) any transfers of the cumulative gain or loss within equity during the period including the reason for such transfers.</p>		
IFRS7 p11B(a-c)	<p>2. If the entity derecognised investments in equity instruments measured at fair value through other comprehensive income during the reporting period, disclose:</p> <p>(a) the reason for disposing of the investments;</p> <p>(b) the fair value of the investments at the date of derecognition; and</p> <p>(c) the cumulative gain or loss on disposal.</p>		
	6. Reclassification of financial assets and financial liabilities		
IFRS 7p12B(a-c)	<p>1. If the entity has reclassified any financial assets in the current or previous reporting periods, disclose for each reclassification:</p> <p>(a) the date of reclassification;</p> <p>(b) a detailed explanation of the change in business model and a qualitative description of its effect on the entity's financial statements; and</p> <p>(c) the amounts reclassified in and out of each category.</p>		

IFRS7p12 C(a),(b)	2. If the entity has reclassified financial assets so that they are measured at amortised cost, disclose for each reporting period following reclassification until derecognition: (a) the effective interest rate determined on the date of reclassification; and (b) the interest income or expense recognised.		
IFRS7p12 D(a),(b)	3. If the entity has reclassified financial assets so that they are measured at amortised cost since its last annual reporting date, 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 during the reporting period if the financial assets had not been reclassified.		
7. Items of income, expense, gains and losses			
IFRS7p20 (a-e)	1. Disclose the following items of income, expenses, gains or losses either in the financial statements or in the notes: (a) net gains or net losses on: (i) financial assets measured at fair value through profit or loss, showing separately those on financial assets designated as such upon initial recognition, and those that are mandatorily measured at fair value; (ii)-(iv) [not used]; (v) financial liabilities at fair value through profit or loss, showing separately those on financial liabilities designated as such upon initial recognition, and those on financial liabilities that meet the definition of held for trading in IAS 39; (vi) financial assets measured at amortised cost;(vii) financial liabilities measured at amortised cost; and(viii) financial assets measured at fair value through other comprehensive income; (b) total interest income and total interest expense (calculated using the effective interest method) for financial assets that are measured at amortised cost or financial liabilities not at fair value through profit or loss; (c) fee income and expense (other than amounts included in determining the effective interest rate) arising from: (i) financial assets measured at amortised cost 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; (d) interest income on impaired financial assets accrued in accordance with IAS 39 para AG93; and (e) the amount of any impairment loss for each class of financial asset.		
IFRS7p20A	2. 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 includes the reasons for derecognising those financial assets.		
IFRS4p34, IFRS7p29, 30(a-e)	8. Insurance contracts – discretionary participating features If an entity does not disclose the fair value for a contract containing a discretionary participation features (as described in IFRS 4 para 34) because the fair value cannot be measured		

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	<p>reliably, discloses information to help users of financial statements make their own judgements about the extent of possible differences between the carrying amount of those contracts and their value, including:</p> <ul style="list-style-type: none"> (a) the fact that fair value information has not been disclosed for these instruments because their fair value cannot be measured reliably; (b) a description of the financial instruments, their carrying amount, and an explanation of why fair value cannot be measured reliably; (c) information about the market for the instruments; (d) information about whether and how the entity intends to dispose of the financial instruments; and (e) if financial instruments whose fair value previously could not be reliably measured are derecognised, that fact, their carrying amount at the time of derecognition, and the amount of gain or loss recognised. 		
	<p>9. Fair value disclosures</p>		
IFRS7p29	<p>1. Disclosures of fair value are not required:</p> <ul style="list-style-type: none"> (a) when the carrying amount is a reasonable approximation of fair value – for example, for financial instruments such as short-term trade receivables and payables; (b) for derivatives linked to investments in equity instruments that do not have a quoted market price in an active market that are measured at cost in accordance with IAS 39 because their fair value cannot be measured reliably; and (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. 		
IFRS7p30 (a-e)	<p>2. In the cases described in IFRS 7 para 29(b) and (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 contracts and their fair value, including:</p> <ul style="list-style-type: none"> (a) the fact that fair value information has not been disclosed for these instruments because their fair value cannot be measured reliably; (b) a description of the financial instruments, their carrying amounts, and an explanation of why fair value cannot be measured reliably; (c) information about the market for the instruments; (d) information about whether and how the entity intends to dispose of the financial instruments; and (e) if financial instruments whose fair value previously could not be reliably measured are derecognised, that fact, their carrying amount at the time of derecognition, and the amount of gain or loss recognised. 		
	<p>10. Accounting policies</p>		
IFRS7B5(a)	<p>For financial instruments, disclosures 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 may include:</p> <ul style="list-style-type: none"> (a) for financial liabilities designated as at fair value through profit or loss; <ul style="list-style-type: none"> (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 IAS 39 paras 9, 11A or 12 for such designation. For 		

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	<p>need not comply with IFRS 9 (2009) or IFRS 7, to the extent that the disclosures required by IFRS 7 relate to assets within the scope of IFRS 9 (2009). For such entities, references to the 'date of transition to IFRSs' means, in the case of IFRS 9 (2009) and IFRS 7 only, the beginning of the first IFRS reporting period.</p>		
IFRS1pE2	<p>4. If the entity chooses to present comparative information that does not comply with IFRS 9 (2009) and IFRS 7 in its first year of transition:</p> <p>(a) disclose this fact together with the basis used to prepare this information;</p> <p>(b) treat any adjustment between the statement of financial position at the comparative period's reporting date (that is, 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 (that is, the first period that includes information that complies with IFRS 9 (2009) and IFRS 7)) as arising from a change in accounting policy ,and give the disclosures required by IAS 8 para 28 (a)-(e) and (f)(i). IAS 8 para 28 (f)(i) applies only to amounts presented in the statement of financial position at the comparative period's reporting date; and</p> <p>(c) apply IAS 1 para 17(c) 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.</p>		

