

Interim reporting disclosure checklist

This disclosure checklist outlines the minimum disclosures required by IAS 34, 'Interim financial reporting', and other IFRSs published by the IASB up to and including March 2015 insofar as they affect interim reports.

When preparing interim reports, management should consider whether disclosure of the minimum information required by IAS 34 is sufficient for communicating with investors. Additional IFRS-compliant information should be included where the information is necessary to help explain the current interim period's performance.

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 might be required in order to ensure fair presentation under IFRS, depending on the circumstances.

This disclosure checklist does not deal with the measurement requirements of IFRS; a thorough understanding of the standards and interpretations that are relevant to the reporting entity's circumstances will be necessary.

This checklist is presented in a format designed to facilitate the collection and review of disclosures for each component of the interim report. All disclosures have been grouped by subject, where appropriate. The references in the left-hand margin of the checklist refer to the paragraphs of the standards in which the disclosure requirements appear. Additional notes and explanations in the checklist are shown in italics. Requirements that are new since 2013 interim periods are highlighted in grey.

The boxes in the right-hand margin of each page are 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 interim report of the reporting entity.

Materiality is defined in IAS 1 paragraph 7, and in paragraph QC11 in chapter 3 'Qualitative characteristics of useful financial information' of the IASB's 'The Conceptual Framework for Financial Reporting' which replaced the 'Framework for the preparation and presentation of financial statements'. Omissions or misstatements of items are material if they could, individually or collectively, influence the economic decisions that users make on the basis of the financial statements. Materiality depends on the size and nature of the item. 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. IAS 34 paragraph 23 requires that materiality, for the purpose of preparing the interim financial report, is assessed in relation to the results of the interim period and not in relation to the annual results.

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

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		Y-NA-NM	Ref
	General		
34p5, 10	Has the entity published in its interim report either:		
	(a) a complete set of financial statements (described in IAS 1); or		
	(b) a set of condensed financial statements (described in IAS 34)?		
	(a) <i>If a complete set of financial statements is published in the interim report, the form and content of those statements should conform to the requirements of IAS 1 for a complete set of financial statements. All disclosures required by IAS 34 (as well as all those required by other standards) should be included.</i>		
	(b) <i>If a condensed set of financial information is published in the interim report, as a minimum, disclosures required by IAS 34 should be included. Disclosures required by other IFRSs are not required for condensed interim financial information, except where they are material to an understanding of the current interim period.</i>		
34p14	If the most recent annual financial statements were consolidated financial statements, is the interim report also prepared on a consolidated basis?		
	Statement of comprehensive income		
34p8, 20	Does the interim report include a condensed statement of comprehensive income prepared for the interim period and cumulatively for the current financial year to date presented as either:		
34p8(b)(i)	(a) a condensed single statement; or		
34p8(b)(ii)	(b) separate condensed statements of profit or loss and other comprehensive income?		
	(a) <i>The same format should be followed in the interim statement of comprehensive income as was followed in the most recent annual financial statements (that is, either as a single statement or a separate income statement and a statement of comprehensive income).</i>		
	(b) <i>Where a condensed statement of profit or loss is presented, this should be immediately before the statement of comprehensive income.</i>		
34p10	Does the condensed statement of comprehensive income include, at a minimum, each of the headings and subtotals that were included in the most recent annual financial statements?		
34p10	Does the condensed statement of comprehensive income include additional line items, without which the interim report would be misleading?		
1p82A	Does the condensed statement of comprehensive income group items into those that: <ul style="list-style-type: none"> ■ will not be reclassified subsequently to profit or loss; and ■ will be reclassified subsequently to profit or loss when specific conditions are met? 		
34p20	Does the condensed statement of comprehensive income contain comparative information for the comparable interim periods (current period and financial year to date, if different) of the immediately preceding year?		
34p11	If IAS 33 is applicable, are basic and diluted earnings per share presented in the condensed statement of comprehensive income?		

		Y-NA-NM	Ref
34p11A	If an entity presents the components of profit or loss in a separate income statement, it should present basic and diluted earnings per share in that separate statement.		
	Balance sheet		
34p8(a), 20	Does the interim report include a condensed balance sheet prepared as at the end of the interim period?		
34p10	Does the condensed balance sheet include, at a minimum, each of the headings and subtotals that were included in the most recent annual financial statements?		
34p10	Does the condensed balance sheet include additional line items, without which the interim report would be misleading?		
34p20	Does the condensed balance sheet contain comparative information as at the end of the immediately preceding financial year?		
	Statement of changes in equity		
34p8(c)	Does the interim report include a condensed statement of changes in equity showing all changes in equity?		
34p8A	If an entity presents the components of profit or loss in a separate income statement as described in IAS 1 para 81, it presents interim condensed information from that separate statement.		
	<i>In accordance with IAS 1 para 81, the separate statement refers to 'a statement displaying components of profit or loss'.</i>		
34p10	Does the condensed statement of changes in equity include, at a minimum, each of the headings and subtotals that were included in the most recent annual financial statements?		
34p10	Does the condensed statement of changes in equity include additional line items, without which the interim report would be misleading?		
34p20	Is the condensed statement of changes in equity prepared cumulatively for the financial year to date?		
34p20	Is a comparative statement of changes in equity for the comparable year-to-date period of the immediately preceding financial year included in the interim report?		
	Statement of cash flows		
34p8(d), 20	Does the interim report include a condensed statement of cash flows prepared cumulatively for the current financial year to date?		
34p10	Does the condensed statement of cash flows include, at a minimum, each of the headings and subtotals that were included in the most recent annual financial statements?		
34p10	Does the condensed statement of cash flows include additional line items, without which the interim report would be misleading?		
34p20	Does the condensed statement of cash flows show comparative information for the comparable year-to-date period of the immediately preceding financial year?		
	Explanatory notes		
34p8(e), 15	<i>IAS 34 assumes that a reader of the interim report will also have access to the most recent annual financial statements. It is not necessary for the notes to duplicate information already given in the most recent annual financial statements. Instead, an explanation of material events and transactions that are significant to an understanding of the changes in financial position and performance since the last annual financial statements should be given.</i>		

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		Y-NA-NM	Ref
34p6, 15	Does the interim report focus on new activities, events and circumstances and provide explanations of events and transactions that are significant to an understanding of the changes in financial position and performance of the entity since the last annual reporting date?		
34 p16A	<i>If the entity early adopts 'Annual Improvements to IFRSs 2012 – 2014 Cycle' the disclosures required in IAS 34 para 16A should be given either in the Interim financial statements or incorporated by cross-reference from the interim financial statements to some other statements (such as a management commentary or risk report) that are available on the same terms and conditions as the interim financial statements and at the same time.</i> <i>If users of the financial statements do not have access to the information incorporated by cross-reference on the same terms and conditions and at the same time, the interim financial report is incomplete.</i>		
34 p56	If the entity early adopts 'Annual Improvements to IFRSs 2012 – 2014 Cycle' does the entity disclose this fact?		
34p19	Does the interim report contain a basis of preparation paragraph that states clearly whether the interim report has been prepared in accordance with IAS 34?		
34p19	<i>An interim report should not be described as complying with IFRS unless it complies with all the requirements of each applicable standard and each applicable IFRIC interpretation.</i>		
34p16A(a)	Does the interim report contain a statement that the same accounting policies, methods of computation and presentation have been followed in its preparation as were applied in the most recent annual financial statements; or, if those policies, methods or presentation have been changed, does it include a description of the nature and effect of the change?		
34p43	<i>If there has been a change in accounting policy, other than one for which the transition is specified by a new standard or interpretation, management should restate the comparative information presented in the interim report in accordance with IAS 8.</i>		
34p16A(b)	Does the interim report contain explanatory comments about the seasonality or cyclical nature of interim operations?		
34p21	<i>Financial information for the 12 months ending on the interim reporting date and comparative information for the prior 12-month period might be useful for an entity whose business is highly seasonal. Such entities are encouraged to consider reporting such information in addition to the information required by IAS 34 para 20.</i>		
34p16A(c)	Does the interim report contain the nature and amount of items occurring in the financial year-to-date affecting assets, liabilities, equity, net income or cash flows that are unusual because of their nature, size or incidence?		
34p15B(a)	Does the interim report contain details of any write-down of inventories to net realisable value and the reversal of such a write-down?		
34p15B(b)	Does the interim report contain the recognition of a loss from the impairment of financial assets, property, plant and equipment, intangible assets, or other assets, and the reversal of such an impairment loss?		
34p15B(c)	Does the interim report contain the reversal of any provisions for the costs of restructuring?		

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34p15B(d)	Does the interim report contain details of any property, plant and equipment acquired or disposed of during the financial year to date?		
34p15B(e)	Does the interim report contain details of any commitments to purchase property, plant and equipment after the end of the interim period?		
34p16A(d)	Does the interim report contain the nature and amount of changes in estimates of amounts reported in prior interim periods of the current year, or in prior years, if those changes have a material effect in the current interim period (for example, changes in estimates relating to inventory write-downs, impairment losses or provision re-estimates)?		
34p15B(f)	Does the interim report contain details of litigation settlements since the last annual balance sheet date?		
34p15B(i)	Does the interim report contain details of any loan default or breach of a loan agreement since the last annual balance sheet date that has not been remedied on or before the end of the interim period?		
34p16A(e)	Does the interim report contain details of issuances, repurchases and repayments of debt and equity securities since the last annual balance sheet date?		
34p16A(f)	Does the interim report contain details of dividends paid (aggregate or per share), separately for ordinary shares and other shares during the financial year to date?		
34p16A(h)	Does the interim report contain details of material events subsequent to the end of the interim period that have not been reflected in the interim financial statements?		
34p16A(i)	Does the interim report detail the effect of changes in the composition of the entity during the interim period (for example, business combinations, acquisitions and disposals of subsidiaries and long-term investments, restructurings and discontinued operations)?		
34p15B(g)	Does the interim report contain details of the correction of prior-period errors (as defined in IAS 8)?		
34p15B(h)	Does the interim report contain details of changes in the business or economic circumstances that affect the fair value of the entity's financial assets and financial liabilities, whether those assets or liabilities are recognised at fair value or amortised cost?		
34p15B(j)	Does the interim report contain details of related-party transactions (as defined in IAS 24) for the financial year to date?		
34p15B(k)	Does the interim report contain details of transfers between levels of the fair value hierarchy used in measuring the fair value of financial instruments?		
34p15B(l)	Does the interim report contain details of changes in the classification of financial assets as a result of a change in the purpose or use of those assets?		
34p15B(m)	Does the interim report contain details of changes in contingent liabilities or contingent assets?		
34p16A	Does the interim report contain details of any other events or transactions that are material to an understanding of the current interim period?		

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	Segment information		
	Does the interim report contain:		
34p16A(g)(i)	■ Revenues from external customers, if included in the measure of segment profit or loss provided to the chief operating decision-maker?		
34p16A(g)(ii)	■ Intersegment revenues, if included in the measure of segment profit or loss provided to the chief operating decision-maker?		
34p16A(g)(iii)	■ A measure of segment profit or loss?		
34p16A(g)(iv)	■ Total assets and liabilities for a particular reportable segment, if such amounts are regularly provided to the chief operating decision-maker and if there has been a material change from the amount disclosed in the last annual financial statements for that reportable segment?		
34p16A(g)(v)	■ A description of the differences from the last annual financial statements in the basis of segmentation or in the basis of measurement of segment profit or loss?		
34p16A(g)(vi)	■ A reconciliation of the total of the reportable segments' profit or loss to the entity's profit or loss before tax and discontinued operations, with material reconciling items separately identified and described?		
IFRS8p29, 30	<p>(a) <i>If an entity changes the structure of its internal organisation such that the composition of its reportable segments changes, the corresponding information for earlier periods, including interim periods, should be restated, unless the information is not available and the cost to develop it would be excessive.</i></p> <p>(b) <i>Following a change in reportable segments, an entity should disclose whether it has restated the corresponding amounts. If corresponding amounts are not restated, the entity should disclose current period segment information on both the old and new bases, unless the information is not available and the cost to develop it would be excessive.</i></p>		
	Financial Instruments		
34p16A(j)	<i>Where an entity applies IFRS 13, it should make in its interim report the disclosures about fair value required by paragraphs 91-93(h), 94-96, 98 and 99 of IFRS 13 and paragraphs 25, 26 and 28-30 of IFRS 7.</i>		
IFRS7p25	For each class of financial assets and liabilities, does the interim report contain the fair value of that class of asset and liabilities, to enable it to be compared to its fair value?		
IFRS7p26	Are financial assets and financial liabilities only offset to the extent that their carrying amounts are offset in the statement of financial position when disclosing fair values?		
IFRS13p91	Has the entity disclosed information that helps financial statement users to assess both the following: <ul style="list-style-type: none"> (a) the valuation techniques and inputs used to develop both recurring and non-recurring measurements of assets and liabilities carried at fair value after initial recognition; and (b) the effect on profit or loss or other comprehensive income of recurring fair value measurements using significant unobservable inputs in IFRS 13's fair value hierarchy)? 		
IFRS13p92	Has the entity provided additional disclosures beyond the minimum requirements disclosed above, where this might be required to enable users to assess valuation techniques and inputs used and their impact on profit or loss or other comprehensive income?		

		Y-NA-NM	Ref
IFRS13p 93(a)	Does the interim report contain, for each class of assets and liabilities measured at fair value after initial recognition, the following quantitative disclosures in tabular format (unless another format is more appropriate): <ul style="list-style-type: none"> the fair value measurement at the end of the reporting period; 		
IFRS13p 93(a)	<ul style="list-style-type: none"> for non-recurring fair value measurements, the reason for the measurement; 		
IFRS13p 93(b)	<ul style="list-style-type: none"> for recurring and non-recurring measurements, the level in which they are categorised in the fair value hierarchy (that is, level 1, 2 or 3); 		
IFRS13p 93(c)	<ul style="list-style-type: none"> for assets and liabilities measured on a recurring basis, the amounts of any transfers between level 1 and 2, reasons for the transfers and the policy for determining when those transfers occur (transfers in and out should be discussed separately); 		
IFRS13p 93(d)	<ul style="list-style-type: none"> for recurring and non-recurring level 2 and 3 fair value measurements, a description of the valuation techniques and inputs used; 		
IFRS13p 93(d)	<ul style="list-style-type: none"> changes in valuation technique (for example, changing from market to income approach or using additional valuation techniques), and reasons for the change; 		
IFRS13p 93(d)	<ul style="list-style-type: none"> quantitative information about significant unobservable inputs used in level 3 fair values, unless those inputs are not developed by the reporting entity when measuring fair value and are not reasonably available to the reporting entity; 		
IFRS13p 93(e)	<ul style="list-style-type: none"> for recurring level 3 fair values, a reconciliation from the opening to the closing balances, disclosing separately the following changes in the period: <ol style="list-style-type: none"> total gains/losses in profit or loss, and the line items in which they are recognised; total gains/losses in other comprehensive income, and the line items in which they are recognised; purchases, sales and settlements (each disclosed separately); and amounts of any transfers into and out of (separately disclosed) level 3, reasons for the transfers, and the entity's policy for determining when transfers between levels are deemed to have occurred; 		
IFRS13p 93(f)	<ul style="list-style-type: none"> for recurring level 3 fair values, the amount of unrealised gains/losses in profit or loss, and the line items in which those unrealised gains/losses are recognised; 		
IFRS13p 93(g)	<ul style="list-style-type: none"> for recurring and non-recurring level 3 fair values, a description of valuation processes (including how an entity decides its valuation policies and procedures) and analyses periodic changes in fair value measurement); and 		
IFRS13p 93(h)	<ul style="list-style-type: none"> for recurring level 3 fair values: <ol style="list-style-type: none"> a narrative description of the sensitivity to unobservable inputs that significantly affect the fair value; a description of interrelationships between observable inputs and how these affect the sensitivity; and if changing unobservable inputs to reasonably possible alternatives would significantly change the fair values of financial assets and financial liabilities, disclose: <ul style="list-style-type: none"> that fact; the effect of those changes; and how the effect of the change to reflect a reasonably possible alternative assumption was calculated? 		

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	<i>Significance is judged with respect to profit or loss, and total assets or total liabilities, or, where changes in fair value are recognised in other comprehensive income, total equity.</i>		
IFRS13p96	Where the entity makes an accounting policy decision to fair value financial assets and liabilities with offsetting positions on a net basis, does it disclose that fact?		
IFRS13p98	Does the entity disclose, where there is a liability at fair value that is issued with an inseparable third-party credit enhancement, the existence of that credit enhancement and whether it is reflected in the fair value of the liability?		
IFRS7p28	<p>If the market for a financial instrument is not active and a difference exists between the fair value at initial recognition (estimated by reference to the transaction price) and the amount that would be determined at that date using the valuation technique, does the entity disclose:</p> <ul style="list-style-type: none"> ■ the accounting policy for recognising that difference in profit or loss; ■ the aggregate differences yet to be recognised in profit and loss and a reconciliation of changes between the beginning and end of the period; and ■ why it concluded that the transaction price was not the best evidence of fair value, including a description of the evidence that supports fair value. 		
IFRS7p29	Has the entity taken advantage of the exemption from disclosure of fair values in the following circumstances:		
IFRS7p29(a)	(a) where the carrying amount is a reasonable approximation of fair value;		
IFRS7p29(b)	(b) where an investment in equity instruments, that do not have a quoted price in an active market for an identical instrument (level 1) or derivatives linked to such equity instruments, is measured at cost in accordance with IAS 39 because its fair value cannot be measured reliably; or		
IFRS7p29(c)	(c) where, for a contract containing a discretionary participation feature (as described in IFRS 4), the fair value of the feature cannot be measured reliably?		
IFRS7p30	<p>Where the disclosure exemption in respect of items in paragraph 29(b) and (c) of IFRS 7 is taken, has the entity provided information to help users to make their own judgements about possible differences between the carrying amount of the financial assets or financial liabilities and their fair value, including:</p> <ul style="list-style-type: none"> ■ the fact that fair value information has not been disclosed because fair value cannot be measured reliably; ■ a description of the financial instruments, their carrying amount, and an explanation of why fair value cannot be measured reliably; ■ information about the market for the instruments; ■ information about whether and how the entity intends to dispose of the financial instruments; and ■ if financial instruments whose fair value could not be reliably measured are derecognised, that fact, their carrying amount at the time of derecognition, and the amount of the gain or loss recognised? 		
	Business combinations - IFRS 3		
	<i>Where a business combination has an acquisition date after the end of the interim period but before the interim financial report is authorised for issue, IAS 34 does not require entities to disclose the information required by IFRS 3. The following disclosures are</i>		

		Y-NA-NM	Ref
	<i>best practice only. The requirement in IAS 34 to provide IFRS 3 disclosures in condensed interim financial reports applies only to a business combination occurring during the interim period.</i>		
	For each business combination that was effected during the period (or after the reporting period but before the financial statements are authorised for issue), does the entity disclose:		
IFRS3p B64(a)	<ul style="list-style-type: none"> ■ the name and a description of the acquiree; 		
IFRS3p B64(b)	<ul style="list-style-type: none"> ■ the acquisition date; 		
IFRS3p B64(c)	<ul style="list-style-type: none"> ■ the percentage of voting equity interests acquired; 		
IFRS3p B64(d)	<ul style="list-style-type: none"> ■ the primary reasons for the business combination, and a description of how the acquirer obtained control of the acquiree; and 		
IFRS3p B64(e)	<ul style="list-style-type: none"> ■ 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? 		
IFRS3p B64(f)	For each business combination that was effected during the period (or after the reporting period but before the financial statements are authorised for issue), does the entity disclose the acquisition-date fair value of the total consideration transferred and the acquisition-date fair value of each major class of consideration?		
	<i>This includes items such as:</i>		
	<i>(a) cash;</i>		
	<i>(b) other tangible or intangible assets, including a business or subsidiary of the acquirer;</i>		
	<i>(c) liabilities incurred – for example, a liability for contingent consideration; and</i>		
	<i>(d) 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.</i>		
	For each business combination that was effected during the period (or after the reporting period but before the financial statements are authorised for issue), for contingent consideration arrangements and indemnification assets, does the entity disclose:		
IFRS3p B64(g)(i)	<ul style="list-style-type: none"> ■ the amount recognised as of the acquisition date; 		
IFRS3p B64(g)(ii)	<ul style="list-style-type: none"> ■ a description of the arrangement, and the basis for determining the amount of the payment; 		
IFRS3p B64(g)(iii)	<ul style="list-style-type: none"> ■ 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; and ■ if the maximum amount of the payment is unlimited, does the acquirer disclose that fact? 		
	For each business combination that was effected during the period (or after the reporting period but before the financial statements are authorised for issue), for acquired receivables, does the entity disclose:		
IFRS3p B64(h)(i)	<ul style="list-style-type: none"> ■ the fair value of the receivables; 		

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IFRS3p B64(h)(ii)	<ul style="list-style-type: none"> ■ the gross contractual amounts receivable; and 		
IFRS3p B64(h)(iii)	<ul style="list-style-type: none"> ■ the best estimate at the acquisition date of the contractual cash flows not expected to be collected? 		
	<i>The three disclosures above should be provided by major class of receivable, such as loans, direct finance leases and any other class of receivables.</i>		
	For each business combination that was effected during the period (or after the reporting period but before the financial statements are authorised for issue), does the entity disclose:		
IFRS3pB64(i)	<ul style="list-style-type: none"> ■ The amounts recognised as of the acquisition date for each major class of assets acquired and liabilities assumed? 		
	For each business combination that was effected during the period (or after the reporting period but before the financial statements are authorised for issue), for each contingent liability recognised, does the entity disclose:		
IFRS3pB64(j) [37p85(a)]	(a) <i>a brief description of the nature of the obligation and of the expected timing of any resulting outflows of economic benefits;</i>		
	<i>This would normally be expected to include disclosure of likely settlement period and discount rate (if used).</i>		
IFRS3pB64(j) [37p85(b)]	(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); and		
IFRS3pB64(j) [37p85(c)]	(c) the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement?		
	Where a contingent liability is not recognised because its fair value cannot be measured reliably does the company disclose:		
IFRS3pB64(j) [37p86]	(except where the possibility of any outflow in settlement is remote) the following information about each class of contingent liability:		
	(a) a brief description of the nature of the contingent liability;		
	(b) where practicable:		
	(i) an estimate of its financial effect, measured under IAS 37 paragraphs 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 relevant, the fact that the information is not disclosed because it is not practicable to do so?		
IFRS3p B64(k)	For each business combination that was effected during the period (or after the reporting period but before the financial statements are authorised for issue), does the entity disclose the total amount of goodwill that is expected to be deductible for tax purposes?		
	For each business combination that was effected during the period (or after the reporting period but before the financial statements are authorised for issue), for transactions that are recognised separately from the acquisition of assets and assumption of liabilities in the business combination in accordance with IFRS 3 paragraph 51, does the entity disclose:		
IFRS3p B64(l)(i)	<ul style="list-style-type: none"> ■ a description of each transaction; 		

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IFRS3p B64(l)(ii)	<ul style="list-style-type: none"> how the acquirer accounted for each transaction; 		
IFRS3p B64(l)(iii)	<ul style="list-style-type: none"> the amounts recognised for each transaction, and the line item in the financial statements in which each amount is recognised; and 		
IFRS3p B64(l)(iv)	<ul style="list-style-type: none"> if the transaction is the effective settlement of a pre-existing relationship, the method used to determine the settlement amount? 		
IFRS3p B64(m)	<p>Does the disclosure of separately recognised transactions include the amount of acquisition-related costs and, separately, the amount of those costs recognised as an expense, and the line item or items in the statement of comprehensive income in which those expenses are recognised?</p> <p>Has management disclosed the amount of any issue costs not recognised as an expense, and how they were recognised?</p>		
	For each business combination that was effected during the period (or after the reporting period but before the financial statements are authorised for issue), and which resulted in a bargain purchase, does the entity disclose:		
IFRS3p B64(n)(i)	<ul style="list-style-type: none"> 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 		
IFRS3p B64(n)(ii)	<ul style="list-style-type: none"> a description of the reasons why the transaction resulted in a gain? 		
	For each business combination that was effected during the period (or after the reporting period but before the financial statements are authorised for issue), for each business combination in which the acquirer holds less than 100% of the equity interest in the acquiree at the acquisition date, does the entity disclose:		
IFRS3p B64(o)(i)	<ul style="list-style-type: none"> the amount of the non-controlling interest in the acquiree recognised at the acquisition date, and the measurement basis for that amount; and 		
IFRS3p B64(o)(ii)	<ul style="list-style-type: none"> for each non-controlling interest in an acquiree measured at fair value, the valuation techniques and key model inputs used for determining that value? 		
	<i>A 'non-controlling interest' is defined as the equity in a subsidiary not attributable, directly or indirectly, to a parent.</i>		
	For each business combination that was effected during the period (or after the reporting period but before the financial statements are authorised for issue), for a business combination achieved in stages, does the entity disclose:		
IFRS3p B64(p)(i)	<ul style="list-style-type: none"> the acquisition-date fair value of the equity interest in the acquiree held by the acquirer immediately before the acquisition date; and 		
IFRS3p B64(p)(ii)	<ul style="list-style-type: none"> 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, and the line item in the statement of comprehensive income in which that gain or loss is recognised? 		
	For each business combination that was effected during the period (or after the reporting period but before the financial statements are authorised for issue), does the entity disclose:		
IFRS3p B64(q)(i)	<ul style="list-style-type: none"> 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 		

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		Y-NA-NM	Ref
IFRS3p B64(q)(ii)	<ul style="list-style-type: none"> ■ 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? 		
	<i>If obtaining any of the information required is impracticable, the acquirer discloses that fact and explains why the disclosure is impracticable.</i>		
IFRS3p61	For adjustments recognised in the current reporting period or previous reporting periods in relation to a business combination, does the acquirer disclose the following for each material business combination, or in aggregate for individually immaterial business combinations that are material collectively:		
IFRS3p B67(a)	<ul style="list-style-type: none"> ■ if the initial accounting for a business combination is incomplete for particular assets, liabilities, non-controlling interests or items of consideration and the amounts recognised in the financial statements for the business combination have been determined only provisionally: 		
	(i) the reasons why the initial accounting for the business combination is incomplete;		
	(ii) the assets, liabilities, equity interests or items of consideration for which the initial accounting is incomplete; and		
	(iii) the nature and amount of any measurement period adjustments recognised during the reporting period; and		
IFRS3p B67(b)	<ul style="list-style-type: none"> ■ 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: 		
	(i) any changes in the recognised amounts, including any differences arising upon settlement;		
	(ii) any changes in the range of outcomes (undiscounted), and the reasons for those changes; and		
	(iii) the valuation techniques and key model inputs used to measure contingent consideration?		
IFRS3p B67(c)	Does the acquirer disclose (for each material business combination, or in aggregate for individually immaterial business combinations that are material collectively), for contingent liabilities recognised in a business combination, the following information for each class of provision:		
37p84(a)	(a) the carrying amount at the beginning and end of the period;		
37p84(b)	(b) additional provisions made in the period, including increases to existing provisions;		
37p84(c)	(c) amounts used (that is, incurred and charged against the provision) during the period;		
37p84(d)	(d) unused amounts reversed during the period; and		
37p84(e)	(e) the increase during the period in the discounted amount arising from the passage of time and the effect of any change in the discount rate;		
37p85(a)	<ul style="list-style-type: none"> ■ a brief description of the nature of the obligation and of the expected timing of any resulting outflows of economic benefits; 		
	<i>This is normally expected to include disclosure of likely settlement period and discount rate (if used).</i>		

		Y-NA-NM	Ref
37p85(b)	<ul style="list-style-type: none"> ■ 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); and 		
37p85(c)	<ul style="list-style-type: none"> ■ the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement? 		
	For adjustments recognised in the current reporting period or previous reporting periods in relation to a business combination, and for each material business combination, or in aggregate for individually immaterial business combinations that are material collectively, does the acquirer disclose a reconciliation of the carrying amount of goodwill at the beginning and end of the reporting period, showing separately:		
IFRS3p B67(d)(i)	<ul style="list-style-type: none"> ■ the gross amount and accumulated impairment losses at the beginning of the reporting period; 		
IFRS3p B67(d)(ii)	<ul style="list-style-type: none"> ■ additional goodwill recognised during the reporting period, except goodwill included in a disposal group that, on acquisition, meets the criteria to be classified as held for sale in accordance with IFRS 5; 		
IFRS3p B67(d)(iii)	<ul style="list-style-type: none"> ■ adjustments resulting from the subsequent recognition of deferred tax assets during the reporting period in accordance with IFRS 3 para 67; 		
IFRS3p B67(d)(iv)	<ul style="list-style-type: none"> ■ 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; 		
IFRS3p B67(d)(v)	<ul style="list-style-type: none"> ■ impairment losses recognised during the reporting period in accordance with IAS 36; 		
	<i>IAS 36 requires disclosure of information about the recoverable amount and impairment of goodwill in addition to this requirement.</i>		
36p133	<ul style="list-style-type: none"> ■ if any portion of the goodwill recognised in a business combination during the period has not been allocated to a cash-generating unit (or group of units) at the reporting date, the amount of the unallocated goodwill, together with the reasons why that amount remains unallocated; 		
IFRS3p B67(d)(vi)	<ul style="list-style-type: none"> ■ net exchange rate differences arising during the reporting period in accordance with IAS 21; 		
IFRS3p B67(d)(vii)	<ul style="list-style-type: none"> ■ any other changes in the carrying amount during the reporting period; and 		
IFRS3p B67(d)(viii)	<ul style="list-style-type: none"> ■ the gross amount and accumulated impairment losses at the end of the reporting period? 		
IFRS3p B67(e)	For adjustments recognised in the current reporting period or previous reporting periods in relation to a business combination, and for each material business combination or in the aggregate for individually immaterial business combinations that are material collectively, does the acquirer disclose the amount and an explanation of any gain or loss recognised in the current reporting period that both:		
IFRS3p B67(e)(i)	(i) relates to the identifiable assets acquired or liabilities assumed in a business combination that was effected in the current or previous reporting period; and		
IFRS3p B67(e)(ii)	(ii) is of such a size, nature or incidence that disclosure is relevant to understanding the combined entity's financial statements?		

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IFRS3pB66	For individually immaterial business combinations occurring during the reporting period that are material collectively, the acquirer should disclose in aggregate the information required by paragraph B64(e)-(q) of IFRS 3.		
IFRS3p63	If the specific disclosures required by this and other IFRSs do not enable users of the financial statements to evaluate the nature and financial effect of business combinations and of the impact of any adjustments arising from them, does the acquirer disclose whatever additional information is necessary to meet those objectives?		
	Levies (IFRIC 21)		
IFRIC21p13, BC29-30, 34p16	<i>Has the entity considered the application of IFRIC 21 in respect of accounting for a liability to pay a levy, if that liability is within the scope of IAS 37 and, if significant, considered disclosure in the interim financial statements?</i>		
IFRIC21p4	<p>A levy is an outflow of resources embodying economic resources that is imposed by governments on entities in accordance with legislation (that is, laws and/or regulation), other than:</p> <p>(a) those outflows of resources that are within the scope of other standards (such as taxes that are within the scope of IAS 12); and</p> <p>(b) fines or other penalties that are imposed for breaches of the legislation.</p> <p>'Government' refers to government agencies and similar bodies, whether local, national or international.</p>		
IFRIC21p8	<p>The IFRIC consensus states:</p> <ul style="list-style-type: none"> ■ The obligating event that gives rise to a liability to pay a levy is the activity that triggers the payment of the levy, as identified by the legislation. 		
IFRIC21p9	<ul style="list-style-type: none"> ■ An entity does not have a constructive obligation to pay a levy that will be triggered by operating in a future period as a result of the entity being economically compelled to continue to operate in that future period. 		
IFRIC21p10	<ul style="list-style-type: none"> ■ The preparation of financial statements under the going concern assumption does not imply that an entity has a present obligation to pay a levy that will be triggered by operating in a future period. 		
IFRIC21p13	<p>An entity should apply the same recognition principles in the interim financial report that it applies in the annual financial statements. As a result, in the interim financial report, a liability to pay a levy:</p> <p>(a) should not be recognised if there is no present obligation to pay the levy at the end of the interim reporting period; and</p> <p>(b) should be recognised if a present obligation to pay the levy exists at the end of the interim reporting period.</p>		
	Impairment disclosures (IAS 36)		
	<i>This disclosure is required if the entity incurs an impairment loss, or reversal of an impairment loss, under IAS 36.</i>		
	<p>Has the entity disclosed the information required by IAS 36 paragraph 130 for an individual asset or cash-generating unit, for which impairment loss is recognised or reversed in the period?</p> <p>The required disclosures are:</p>		
36p130(a)	<ul style="list-style-type: none"> ■ the events and circumstances that led to the recognition or reversal of the impairment; 		
36p130(b)	<ul style="list-style-type: none"> ■ the amount of the impairment loss recognised or reversed; 		

		Y-NA-NM	Ref
36p130(c)	<ul style="list-style-type: none"> ■ for an individual asset: <ul style="list-style-type: none"> (i) the nature of the asset; and (ii) if the entity reports segment information, the reportable segment to which the asset belongs; 		
36p130(d)	<ul style="list-style-type: none"> ■ for a cash-generating unit; <ul style="list-style-type: none"> (i) a description of the cash-generating unit; (ii) the amount of the impairment loss recognised or reversed by class of assets and, if the entity reports segment information, by reportable segment; and (iii) if the aggregation of assets for identifying the cash-generating unit has changed since the previous estimate of the cash-generating unit's recoverable amount (if any), a description of the current and former way of aggregating assets and the reasons for changing how the cash-generating unit is identified; 		
36p130(e)	<ul style="list-style-type: none"> ■ the recoverable amount of the asset (or cash-generating unit); and ■ whether the recoverable amount of the asset (or cash-generating unit) is its fair value less costs of disposal or its value in use. 		
36p130(f)	<p>If the recoverable amount is fair value less costs of disposal, the entity should disclose the following information:</p> <ul style="list-style-type: none"> (i) the level of the fair value hierarchy within which the fair value measurement of the asset (or cash-generating unit) is categorised in its entirety (without taking into account whether the costs of disposal are observable); (ii) for fair value measurements categorised within level 2 or 3, a description of the valuation technique(s) used to measure fair value less costs of disposal. If there has been a change in valuation technique, the entity should disclose that change and the reasons for making it; and (iii) for fair value measurements categorised within level 2 or 3, each key assumption on which management based its determination of fair value less costs of disposal; and (iv) the discount rate(s) used in the current measurement and previous measurement, if fair value less costs of disposal is measured using a present value technique. 		
36p130(g)	<p>If the recoverable amount is value in use, the entity should disclose the discount rate(s) used in the current estimate and previous estimate (if any) of value in use.</p>		
	Investment entities (IFRS 10)		
	<i>The disclosure requirements below are for entities becoming, or ceasing to be, investment entities, as defined in IFRS 10, 'Consolidated Financial Statements'.</i>		
34p16A(k)	<p>Has the entity disclosed the information in paragraph 9B of IFRS 12, 'Disclosures of Interests in Other Entities'?</p> <p>The required disclosures are:</p>		
IFRS12p9B	<ul style="list-style-type: none"> ■ the change in investment entity status; and ■ the reasons for the change. 		
IFRS12p9B	<p>Where an entity becomes an investment entity has it disclosed the effect of the change in status on the financial statements for the period presented, including:</p>		
IFRS12p9B(a)	<ul style="list-style-type: none"> ■ the total fair value, as of the date of change of status, of the subsidiaries that cease to be consolidated; 		
IFRS12p9B(b)	<ul style="list-style-type: none"> ■ the total gain or loss, if any, calculated in accordance with paragraph B101 of IFRS 10; and 		

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IFRS12p 9B(c)	<ul style="list-style-type: none"> ■ the line item(s) in profit or loss in which the gain or loss is recognised (if not presented separately)? 		
	Revenue from Contracts with Customers (IFRS 15)		
	<i>Where an entity adopts IFRS 15, are the following additional disclosures included in the interim financial statements?</i>		
34 p15B(b)	The recognition of a loss from the impairment of assets arising from contracts with customers.		
34 p16A(l)	The disaggregation of revenue from contracts with customers required by paragraphs 114 – 115 of IFRS 15.		
IFRS15 p114	<i>An entity shall disaggregate revenue recognised from contracts with customers into categories that depict how the nature, amount, timing and uncertainty of revenue and cash flows are affected by economic factors. An entity shall apply the guidance in paragraphs B87 – B89 when selecting the categories to use to disaggregate revenue</i>		
IFRS15 pB87	<i>Paragraph 114 requires an entity to disaggregate revenue from contracts with customers into categories that depict how the nature, amount, timing and uncertainty of revenue and cash flows are affected by economic factors. Consequently, the extent to which an entity's revenue is disaggregated for the purposes of this disclosure depends on the facts and circumstances that pertain to the entity's contracts with customers. Some entities may need to use more than one type of category to meet the objective in paragraph 114 for disaggregating revenue. Other entities may meet the objective by using only one type of category to disaggregate revenue.</i>		
IFRS15 pB88	<p><i>When selecting the type of category (or categories) to use to disaggregate revenue, an entity shall consider how information about the entity's revenue has been presented for other purposes, including all of the following:</i></p> <ul style="list-style-type: none"> <i>(a) disclosures presented outside the financial statements (for example, in earnings releases, annual reports or investor presentations);</i> <i>(b) information regularly reviewed by the chief operating decision maker for evaluating the financial performance of operating segments; and</i> <i>(c) other information that is similar to the types of information identified in paragraph B88(a) and (b) and that is used by the entity or users of the entity's financial statements to evaluate the entity's financial performance or make resource allocation decisions.</i> 		
IFRS15 pB89	<p><i>Examples of categories that might be appropriate include, but are not limited to, all of the following:</i></p> <ul style="list-style-type: none"> <i>(a) type of good or service (for example, major product lines);</i> <i>(b) geographical region (for example, country or region);</i> <i>(c) market or type of customer (for example, government and non-government customers);</i> <i>(d) type of contract (for example, fixed-price and time-and-materials contracts);</i> <i>(e) contract duration (for example, short-term and long-term contracts);</i> <i>(f) timing of transfer of goods or services (for example, revenue from goods or services transferred to customers at a point in time and revenue from goods or services transferred over time); and</i> <i>(g) sales channels (for example, goods sold directly to consumers and goods sold through intermediaries).</i> 		

		Y-NA-NM	Ref
IFRS15 p115	<i>In addition, an entity shall disclose sufficient information to enable users of financial statements to understand the relationship between the disclosure of disaggregated revenue (in accordance with paragraph 114) and revenue information that is disclosed for each reportable segment, if the entity applies IFRS 8 Operating Segments.</i>		
	Requirements for interim periods covered by the entity's first IFRS financial statements		
	<i>The IFRS 1 requirements below refer to interim financial reports prepared under IAS 34 for interim periods covered by the entity's first IFRS financial statements. They supplement the requirements of IAS 34 for such interim periods. See Example 10 in the IFRS 1 Implementation Guidance for an illustration of the reconciliations required.</i>		
IFRS1p32(a)	Where an entity presents an interim financial report in accordance with IAS 34 for part of the period covered by its first IFRS financial statements, and it presented an interim financial report for the comparable interim period of the immediately preceding financial year, does the interim financial report include: <ul style="list-style-type: none"> ■ a reconciliation of its equity in accordance with previous GAAP at the end of that comparable interim period to its equity under IFRSs at that date; and ■ a reconciliation to its total comprehensive income in accordance with IFRSs for that comparable interim period (current and year to date)? 		
	<i>The starting point for that reconciliation is total comprehensive income in accordance with previous GAAP for that period or, if an entity did not report such a total, profit or loss in accordance with previous GAAP.</i>		
IFRS1p32(b)	In addition to the reconciliations required by IFRS 1 paragraph 32(a), does the first interim financial report in accordance with IAS 34 for part of the period covered by the entity's first IFRS financial statements include the following reconciliations, described in IFRS 1 paragraph 24(a) and (b) (supplemented by the details required by IFRS 1 paragraphs 25 and 26) (unless this disclosure requirement is met by a cross-reference to another published document that includes these reconciliations):		
IFRS1p24(a)	<ul style="list-style-type: none"> ■ a reconciliation of its equity reported in accordance with previous GAAP to its equity in accordance with IFRSs for both of the following dates: <ul style="list-style-type: none"> (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 in accordance with previous GAAP; and 		
IFRS1p24(b)	<ul style="list-style-type: none"> ■ a reconciliation to its total comprehensive income in accordance with IFRSs for the latest period in the entity's most recent annual financial statements? 		
	<i>The starting point for that reconciliation is total comprehensive income in accordance with previous GAAP for the same period, or, if an entity did not report such a total, profit or loss under previous GAAP.</i>		
IFRS1p25	The reconciliations required by IFRS 1 paragraph 24(a) and (b) (see above) are required to give sufficient detail to enable users to understand the material adjustments to the balance sheet and statement of comprehensive income.		
IFRS1p25	If the entity presented a statement of cash flows under its previous GAAP, does it explain the material adjustments to the statement of cash flows?		

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IFRS1p26	If the entity has become aware of errors made under previous GAAP, do the reconciliations required by IFRS 1 paragraph 24(a) and (b) (see above) distinguish the correction of those errors from changes in accounting policies?		
IFRS1p27A	If, during the period covered by its first IFRS financial statements, an entity changes its accounting policies or its use of the exemptions contained in IFRS 1, does it explain the changes between its first IFRS interim financial report and its first IFRS financial statements, in accordance with paragraph 23 of IFRS 1; and does it update the reconciliations required by IFRS 1 paragraph 24(a) and (b)?		
IFRS1p32(c)	If an entity changes its accounting policies or its use of the exemptions contained in IFRS 1, does it explain the changes in each such interim financial report in accordance with IFRS 1 paragraph 23 and the reconciliations required by IFRS 1 paragraph 32(a) and (b)?		
IFRS1p33	If a first-time adopter did not, in its most recent annual financial statements under previous GAAP, disclose information material to an understanding of the current interim period, does it disclose that information or include a cross-reference to another published document that includes it?		