

# Indian Accounting Standards (Ind AS): Disclosures Checklist

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**The Institute of Chartered Accountants of India**

*(Set up by an Act of Parliament)*

**New Delhi**



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## FOREWORD

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During last two years Indian financial reporting framework has witnessed a mega reform in the form of implementation of Ind AS for certain class of Companies. These Ind AS are substantially converged with IFRS standards which are of high quality globally acceptable standards. These Ind AS are based on the premise that the financial statements should be more and more transparent and should faithfully represent the financial position and performance of the entity. We at ICAI believe in providing the similar premise to implement Ind AS. ICAI, a statutory body trusted with important role of standard- setting has played a pivotal role in enabling a robust high quality financial reporting framework.

In this overall context, disclosure component of the Ind AS's plays an equally critical role similar to other components of Ind AS, i.e., recognition, measurement and presentation. Ind AS, as one of the way, requires enhanced disclosures in comparison to the Accounting Standards notified by the MCA under Companies (Accounting Standards) Rules, 2006, to improve the financial reporting system in the country by enhancing the transparency in the financial reporting.

I am happy to note that many stakeholders, viz., preparers perceive the tangible benefits of implementation of Ind AS and positive views expressed by them about the ICAI's efforts/initiatives in guiding/supporting the stakeholders in this mega transition of financial reporting.

I would like to place on record my deep appreciation to CA. S.B. Zaware, Chairman, Accounting Standards Board, CA. M.P. Vijay Kumar, Vice-Chairman, Accounting Standards Board, and members of the Accounting Standards Board who have made invaluable contribution in the various activities of the Board and bringing out this Ind AS Disclosure Checklist.

I hope that this endeavour of Accounting Standards Board to provide all the Ind AS disclosures at one place in the form of a checklist would be very useful to members and other stakeholders.

New Delhi  
June 30, 2018

**CA. Naveen N.D. Gupta**  
President, ICAI

## Preface

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Over the past two decades, the nature of accounting and financial reporting has evolved to meet the changing needs of users. Business and Financial markets have become more challenging, with greater complexity in business models, sources of risk and uncertainty, and how to manage this risk. These new emerging challenges require disclosure for information that is relevant to users and may be subjective in nature. Disclosures of information in financial reporting have also had to respond to these challenges by shifting from simply presenting the line items on the face of the financial statements to providing more detailed disclosures, including disclosures of assumptions, estimations, business models, alternative measurement bases and sources of estimation uncertainty, amongst others. The role and importance of disclosures in financial reporting have also enhanced the role and responsibility of the auditors regarding financial statement disclosures to support their opinion on the financial statements as a whole. As can be seen from the disclosure checklist, the disclosures in Ind AS are voluminous (more than 3000). Some are labelled as 'minimum' requirements and some Standards set out a disclosure objective along with examples of the types of information that might meet the objective. In deciding what information to disclose, the materiality aspect and it can be useful to think about the broad types of disclosure that Ind AS requires.

In this context, the Accounting Standards Board of the ICAI has decided to bring out this publication to provide a compilation of all the disclosures required by Ind AS at one place.

This publication presents a checklist of disclosures requirements under Ind AS applicable to entities preparing its financial statements voluntarily and mandatorily beginning on or after April 1, 2016, in accordance with Ind AS. The disclosures checklist is based on the Indian Accounting Standards (Ind AS) that are effective as on April 01, 2018, and includes disclosures required under Ind AS 115, *Revenue from Contracts with Customers*, a standard issued recently. This publication is for guidance purposes and should be read in conjunction with the relevant Ind AS and should not be considered as an alternative from studying the Ind AS.

*This disclosure checklist does not include disclosure requirements under other regulatory requirements, e.g., Schedule III of Companies Act 2013. The disclosure checklist table has been presented in a manner which facilitates the compilation of the disclosures prescribed under Ind AS. All the disclosures have reference of the paragraph number of the standard which requires disclosures under the standards, for e.g., 101.1 which indicates paragraph 1 of Ind AS 101.*

I would like to place on record special thanks to our Honourable President, CA. Naveen N.D. Gupta and Vice-President, CA. Chhajed Prafulla Premeek, for providing an opportunity of bringing out this publication. I am also thankful to CA. M.P. Vijaykumar, Vice-Chairman, and other members of the Accounting Standards for the support and efforts in all the endeavours of the Board.

I appreciate the technical contribution made by CA. Vidhyadhar Kulkarni, Secretary, Accounting Standards Board and technical team of Board in bringing out this publication and for continuous technical support and efforts for carrying out activities of the Board.

I am confident that this disclosure checklist would be useful to all stakeholders, particularly auditors and preparers of financial statements.

New Delhi  
June 30, 2018

**CA. S. B. Zaware**  
**Chairman**  
**Accounting Standards Board**

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## Disclosures Checklist of Indian Accounting Standards (Ind AS)<sup>1</sup>

### Ind AS 1, *Presentation of Financial Statements*

S. No	Reference	Disclosure	Y/NA/NM
1.	1.16	When financial statements comply with Ind AS, disclosure by way of an explicit and unreserved statement of such compliance in the notes.	
2.	1.17(c)	Additional disclosures when compliance with the specific requirements in Ind ASs 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.	
3.	1.19-1.20	In the extremely rare circumstances in which management concludes that compliance with a requirement in an Ind AS would be so misleading that it would conflict with the objective of financial statements set out in the <i>Framework</i> , the entity shall depart from that requirement if the relevant regulatory framework requires, or otherwise does not prohibit, such a departure), and it shall disclose that: <ul style="list-style-type: none"> <li>(a) management has concluded that the financial statements present a true and fair view of the entity's financial position, financial performance and cash flows;</li> <li>(b) it has complied with applicable Ind ASs, except that it has departed from a particular requirement to present a true and fair view;</li> <li>(c) the title of the Ind AS from which the entity has departed, the nature of the departure, including the treatment that the Ind AS would require, the reason why that treatment would be so misleading in the circumstances that it would conflict with the objective of financial statements</li> </ul>	

<sup>1</sup> This disclosure checklist contains disclosure required under Ind AS. The disclosures requirements under other statutes, for e.g., Company Law, Schedule III, may also be referred separately. ICAI Publication on *Ind AS: An overview*, may be referred for summary of Ind AS.

S. No	Reference	Disclosure	Y/NA/NM
		<p>set out in the Framework, and the treatment adopted; and</p> <p>(d) for each period presented, the financial effect of the departure on each item in the financial statements that would have been reported in complying with the requirement.</p>	
4.	1.21	<p>In case entity departed from a requirement of an Ind AS in a prior period, and that departure affects the amounts recognised in the financial statements for the current period, disclosures set out in paragraph 1.20 (c) and 1.20 (d).</p>	
5.	1.25	<p>When management is aware of material uncertainties related to events or conditions that may cast significant doubt upon the entity's ability to continue as a going concern but going concern concluded to be valid and financial statements are prepared on a going concern basis, disclosure of those uncertainties.</p> <p>When financial statement are not prepared on going concern basis, disclosure of that fact, together with basis on which entity it prepared financial statements and the reason why the entity is not regarded as a going concern.</p>	
6.	1.117	<p>Disclosure of significant accounting policies comprising:</p> <p>(a) the measurement basis (or bases) used in preparing the financial statements; and</p> <p>(b) the other accounting policies used that are relevant to an understanding of the financial statements.</p>	
7.	1.121	<p>Disclosure of each significant accounting policy that is not specifically required by Ind ASs but the entity selects and applies in accordance with Ind AS 8. (An accounting policy may be significant because of the nature of the entity's operations even if amounts for current and prior periods are not material.)</p>	

8.	1.122	Disclosure of, along with its significant accounting policies or other notes, the judgements, apart from those involving estimations, (see paragraph 1.125) made by management 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.	
9.	1.125	Disclosure of 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 resulting in a material adjustment to the carrying amounts of assets and liabilities within the next financial year. The notes shall include details of: (a) their nature, and (b) their carrying amount as at the end of the reporting period.	
10.	1.131	If it is 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, disclosures that 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.  In all cases, disclosure of the nature and carrying amount of the specific asset or liability (or class of assets or liabilities) affected by the assumption.	
11.	1.134-1.135	Disclosure of the following information to enables users of its financial statements to evaluate the entity's objectives, policies and processes for managing capital: (a) qualitative information about its objectives, policies and processes for managing capital, including: (i) a description of what it manages as capital; (ii) when an entity is subject to externally imposed capital requirements, the nature of those requirements and how those requirements are incorporated into the management of capital; and	

		<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 (eg some forms of subordinated debt) as part of capital. Other entities regard capital as excluding some components of equity (eg 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.</p> <p>(e) when the entity has not complied with such externally imposed capital requirements, the consequences of such non-compliance.</p>	
12.	1.136	Disclosure of information separately for each capital requirement to which the entity is subject, 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.	
13.	1.136A	<p>For puttable financial instruments classified as equity instruments, disclosure of (to the extent not disclosed elsewhere):</p> <p>(a) summary quantitative data about the amount classified as equity;</p> <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> <p>(c) the expected cash outflow on redemption or repurchase of that class of financial instruments; and</p> <p>(d) information about how the expected cash outflow on redemption or repurchase was determined.</p>	

14.	1.137	<p>Disclosure in the notes:</p> <p>(a) the amount of dividends proposed or declared before the financial statements were approved for issue but not recognised as a distribution to owners during the period, and the related amount per share; and</p> <p>(b) the amount of any cumulative preference dividends not recognised.</p>	
15.	1.138	<p>Disclosure of the following, if not disclosed elsewhere in information published with the financial statements:</p> <p>(a) the domicile and legal form of the entity, its country of incorporation and the address of its registered office (or principal place of business, if different from the registered office);</p> <p>(b) a description of the nature of the entity's operations and its principal activities;</p> <p>(c) the name of the parent and the ultimate parent of the group; and</p> <p>(d) if it is a limited life entity, information regarding the length of its life.</p>	

## Ind AS 2, Inventories

S. No	Reference	Disclosure	Y/NA/NM
1.	2.36	Disclosure of: <ul style="list-style-type: none"> <li>(a) the accounting policies adopted in measuring inventories, including the cost formula used</li> <li>(b) the total carrying amount of inventories and the carrying amount in classifications appropriate to the entity</li> <li>(c) the carrying amount of inventories carried at fair value less costs to sell</li> <li>(d) the amount of inventories recognised as an expense during the period</li> <li>(e) the amount of any write-down of inventories recognised as an expense in the period in accordance with paragraph 2.34.</li> <li>(f) the amount of any reversal of any write-down that is recognised as a reduction in the amount of inventories recognised as expense in the period in accordance with paragraph 2.34</li> <li>(g) the circumstances or events that led to the reversal of a write down of inventories in accordance with paragraph 2.34</li> <li>(h) the carrying amount of inventories pledged as security for liabilities.</li> </ul>	
2.	2.39	In case entity adopts a format for profit and loss that results in amounts being disclosed other than the cost of inventories recognised as an expense during the period and the entity presents an analysis of expenses using a classification based on the nature of expenses, disclosures of the costs recognised as an expense for raw materials and consumables, labour costs and other costs together with the amount of the net change in inventories for the period.	

## Ind AS 7, Cash Flow Statements

S. No	Reference	Disclosure	Y/NA/NM
1.	7.40	Disclosure of, 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 or other businesses over 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.	
2.	7.44A	Disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes.	
3.	7.44B	To the extent necessary to satisfy the requirement in paragraph 7.44A, disclosure of the following changes in liabilities arising from financing activities: (a) changes from financing cash flows; (b) changes arising from obtaining or losing control of subsidiaries or other businesses; (c) the effect of changes in foreign exchange rates; (d) changes in fair values; and (e) other changes.	
4.	7.44C	Liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified in the statement of cash flows as cash flows from financing activities. In addition, the disclosure requirement in paragraph 7.44A also applies to changes in financial assets (for example, assets that hedge liabilities arising from financing activities) if cash flows from those financial assets were, or future cash flows will be, included in cash flows from financing activities.	

5.	7.44D	One way to fulfil the disclosure requirement in paragraph 7.44A is by providing a reconciliation between the opening and closing balances in the balance sheet for liabilities arising from financing activities, including the changes identified in paragraph 44B. Where an entity discloses such a reconciliation, it shall provide sufficient information to enable users of the financial statements to link items included in the reconciliation to the balance sheet and the statement of cash flows.	
6.	7.44E	If an entity provides the disclosure required by paragraph 7.44A in combination with disclosures of changes in other assets and liabilities, it shall disclose the changes in liabilities arising from financing activities separately from changes in those other assets and liabilities.	
7.	7.45	Disclosure of the components of cash and cash equivalents.	
8.	7.48	Disclosure, together with a commentary by management, of the amount of significant cash and cash equivalent balances held by the entity that are not available for use by the group.	
9.	7.50	Additional information may be relevant to users in understanding the financial position and liquidity of an entity. Optional disclosure of this information, together with a commentary by management, is encouraged and may include: (a) the amount of undrawn borrowing facilities that may be available for future operating activities and to settle capital commitments, indicating any restrictions on the use of these facilities; (b) 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 (c) the amount of the cash flows arising from the operating, investing and financing activities of each reportable segment (Ind AS 108, <i>Operating Segments</i> ).	

10.	7.52	Disclosure of segmental cash flows to enables users to obtain a better understanding of the relationship between the cash flows of the business as a whole and those of its component parts and the availability and variability of segmental cash flows.	
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## **Ind AS 8, Accounting Policies, Changes in Accounting Estimates and Errors**

Disclosure requirements for accounting policies are laid down in Ind AS 1, *Presentation of Financial Statements*. However, the disclosures required for changes in accounting policies are as set out in this Accounting Standard.

<b>S. No</b>	<b>Reference</b>	<b>Disclosure</b>	<b>Y/NA/NM</b>
1.	8.28	<p>When initial application of an Ind AS has an effect on the current period or any prior period, would have such an effect except that it is impracticable to determine the amount of the adjustment, or might have an effect on future periods, disclosure of:</p> <ul style="list-style-type: none"> <li>(a) the title of the Ind AS;</li> <li>(b) when applicable, that the change in accounting policy is made in accordance with its transitional provisions;</li> <li>(c) the nature of the change in accounting policy;</li> <li>(d) when applicable, a description of the transitional provisions;</li> <li>(e) when applicable, the transitional provisions that might have an effect on future periods;</li> <li>(f) for the current period and each prior period presented, to the extent practicable, the amount of the adjustment: <ul style="list-style-type: none"> <li>(i) for each financial statement line item affected; and</li> <li>(ii) if Ind AS 33, Earnings per Share, applies to the entity, for basic and diluted earnings per share;</li> </ul> </li> <li>(g) the amount of the adjustment relating to periods before those presented, to the extent practicable; and</li> <li>(h) if retrospective application required by paragraph 19(a) or (b) 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.</li> </ul>	

2.	8.29	<p>When a voluntary change in accounting policy has an effect on the current period or any prior period, would have an effect on that period except that it is impracticable to determine the amount of the adjustment, or might have an effect on future periods, disclosure of:</p> <ul style="list-style-type: none"> <li>(a) the nature of the change in accounting policy;</li> <li>(b) the reasons why applying the new accounting policy provides reliable and more relevant information;</li> <li>(c) for the current period and each prior period presented, to the extent practicable, the amount of the adjustment: <ul style="list-style-type: none"> <li>(i) for each financial statement line item affected; and</li> <li>(ii) if Ind AS 33 applies to the entity, for basic and diluted earnings per share;</li> </ul> </li> <li>(d) the amount of the adjustment relating to periods before those presented, to the extent practicable; and</li> <li>(e) if retrospective application 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.</li> </ul>	
3.	8.30	<p>When an entity has not applied a new Ind AS that has been issued but is not yet effective, disclosure of:</p> <ul style="list-style-type: none"> <li>(a) this fact; and</li> <li>(b) known or reasonably estimable information relevant to assessing the possible impact that application of the new Ind AS will have on the entity's financial statements in the period of initial application</li> </ul>	

4.	8.31	<p>In complying with paragraph 8.30, an entity considers disclosing:</p> <ul style="list-style-type: none"> <li>(a) the title of the new Ind AS;</li> <li>(b) the nature of the impending change or changes in accounting policy;</li> <li>(c) the date by which application of the Ind AS is required;</li> <li>(d) the date as at which it plans to apply the Ind AS initially; and</li> <li>(e) either: <ul style="list-style-type: none"> <li>(i) a discussion of the impact that initial application of the Ind AS is expected to have on the entity's financial statements; or</li> <li>(ii) if that impact is not known or reasonably estimable, a statement to that effect.</li> </ul> </li> </ul>	
5.	8.39	<p>Disclosure of the nature and amount of a change in an accounting estimate that has an effect in the current period or is expected to have an effect in future periods, except for the disclosure of the effect on future periods when it is impracticable to estimate that effect.</p>	
6.	8.40	<p>If the amount of the effect in future periods is not disclosed because estimating it is impracticable, disclosure of that fact.</p>	
7.	8.49	<p>Disclosure of the following to comply paragraph 8.42:</p> <ul style="list-style-type: none"> <li>(a) the nature of the prior period error;</li> <li>(b) for each prior period presented, to the extent practicable, the amount of the correction: <ul style="list-style-type: none"> <li>(i) for each financial statement line item affected; and</li> <li>(ii) if Ind AS 33 applies to the entity, for basic and diluted earnings per share;</li> </ul> </li> <li>(c) the amount of the correction at the beginning of the earliest prior period presented; and</li> <li>(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. Financial statements of subsequent periods need not repeat these disclosures.</li> </ul>	

### Ind AS 10, *Events after the Reporting Period*

S. No	Reference	Disclosure	Y/NA/NM
1.	10.17	Disclosure of the date when the financial statements were approved for issue and who gave that approval. If the entity's owners or others have the power to amend the financial statements after issue, disclosure of that fact	
2.	10.19	In case entity receives information after the reporting period about conditions that existed at the end of the reporting period update disclosures that relate to those conditions, in the light of new information.	
3.	10.21	For each material category of non-adjusting events after the reporting period, disclosure of the following: (a) the nature of the event; and (b) an estimate of its financial effect, or a statement that such an estimate cannot be made.	
4.	10.22	Examples of non-adjusting events after the reporting period that would generally result in disclosure are as follows: (a) a major business combination after the reporting period (Ind AS 103, <i>Business Combinations</i> , requires specific disclosures in such cases) or disposing of a major subsidiary; (b) announcing a plan to discontinue an operation; (c) major purchases of assets, classification of assets as held for sale in accordance with Ind AS 105, <i>Non-current Assets Held for Sale and Discontinued Operations</i> , other disposals of assets, or expropriation of major assets by government; (d) the destruction of a major production plant by a fire after the reporting period; (e) announcing, or commencing the implementation of, a major restructuring (see Ind AS 37); (f) major ordinary share transactions and potential ordinary share transactions after the reporting period (Ind AS 33, <i>Earnings per Share</i> , requires an entity to disclose a description of such transactions, other than when such transactions involve capitalisation or bonus issues, share splits or	

S. No	Reference	Disclosure	Y/NA/NM
		<p>reverse share splits all of which are required to be adjusted under Ind AS 33);</p> <p>(g) abnormally large changes after the reporting period in asset prices or foreign exchange rates;</p> <p>(h) changes in tax rates or tax laws enacted or announced after the reporting period that have a significant effect on current and deferred tax assets and liabilities (see Ind AS 12, <i>Income Taxes</i>);</p> <p>(i) entering into significant commitments or contingent liabilities, for example, by issuing significant guarantees; and</p> <p>(j) commencing major litigation arising solely out of events that occurred after the reporting period.</p>	
5.	10.A16	<p>Disclosure of the following information, if applicable:</p> <p>(a) the carrying amount of the dividend payable at the beginning and end of the period; and</p> <p>(b) the increase or decrease in the carrying amount recognised in the period in accordance with paragraph 10.A13 of Appendix A as result of a change in the fair value of the assets to be distributed.</p>	
6.	10.A17	<p>If, after the end of a reporting period but before the financial statements are approved for issue, a dividend is declared to distribute a non-cash asset, disclosure of:</p> <p>(a) the nature of the asset to be distributed;</p> <p>(b) the carrying amount of the asset to be distributed as of the end of the reporting period; and</p> <p>(c) the fair value of the asset to be distributed as of the end of the reporting period, if it is different from its carrying amount, and the information about the method(s) used to measure that fair value required by paragraphs 113.93(b), 113.93.(d), 113.93.(g) and 113.93.(i) and 113.99.</p>	

## Ind AS 11, *Construction Contracts*

S. No	Reference	Disclosure	Y/NA/NM
1.	11.39	Disclose of: (a) the amount of contract revenue recognised as revenue in the period; (b) the methods used to determine the contract revenue recognised in the period; and (c) the methods used to determine the stage of completion of contracts in progress.	
2.	11.40	Disclose of each of the following for contracts in progress at the end of the reporting period: (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.	
3.	11.45	Disclosures of any contingent liabilities and contingent assets in accordance with Ind AS 37, <i>Provisions, Contingent Liabilities and Contingent Assets</i> . (Contingent liabilities and contingent assets may arise from such items as warranty costs, claims, penalties or possible losses.)	
4.	11.B6	Disclosures of the following by operator and a grantor in each period: (a) a description of the arrangement; (b) significant terms of the arrangement that may affect the amount, timing and certainty of future cash flows (eg the period of the concession, re-pricing dates and the basis upon which re-pricing or re-negotiation is determined); (c) the nature and extent (eg quantity, time period or amount as appropriate) of: (i) rights to use specified assets; (ii) obligations to provide or rights to expect provision of services; (iii) obligations to acquire or build items of property, plant and equipment; (iv) obligations to deliver or rights to receive specified assets at the end of the concession	

S. No	Reference	Disclosure	Y/NA/NM
		<p>period;</p> <p>(v) renewal and termination options; and (vi) other rights and obligations (eg major overhauls);</p> <p>(d) changes in the arrangement occurring during the period; and</p> <p>(e) how the service arrangement has been classified.</p>	
5.	11.B6A	Disclosure by operator of the amount of revenue and profits or losses recognized in the period on exchanging construction services for a financial asset or an intangible asset.	
6.	11.B7	<p>Disclosures required in paragraph 11.B6 shall be provided either</p> <p>(i) individually for each service concession arrangement or</p> <p>(ii) in aggregate for each class of service concession arrangements.</p> <p>(A class is a grouping of service concession arrangements involving services of a similar nature).</p>	

## Ind AS 12, *Income Taxes*

S. No	Reference	Disclosure	Y/NA/NM
1.	12.79-12.80	<p>Disclosures of following major components of tax expense (income) separately:</p> <ul style="list-style-type: none"> <li>(a) current tax expense (income);</li> <li>(b) any adjustments recognised in the period for current tax of prior periods;</li> <li>(c) the amount of deferred tax expense (income) relating to the origination and reversal of temporary differences;</li> <li>(d) the amount of deferred tax expense (income) relating to changes in tax rates or the imposition of new taxes;</li> <li>(e) the amount of the benefit arising from a previously unrecognised tax loss, tax credit or temporary difference of a prior period that is used to reduce current tax expense;</li> <li>(f) the amount of the benefit from a previously unrecognised tax loss, tax credit or temporary difference of a prior period that is used to reduce deferred tax expense;</li> <li>(g) deferred tax expense arising from the write-down, or reversal of a previous write-down, of a deferred tax asset in accordance with paragraph 56 of this Standard; and</li> <li>(h) the amount of tax expense (income) relating to those changes in accounting policies and errors that are included in profit or loss in accordance with Ind AS 8, <i>Accounting Policies, Changes in Accounting Estimates and Errors</i>, because they cannot be accounted for retrospectively.</li> </ul>	
2.	12.81	<p>Separate disclosure of the following:</p> <ul style="list-style-type: none"> <li>(a) the aggregate current and deferred tax relating to items that are charged or credited directly to equity (see paragraph 12.62A);</li> <li>(b) the amount of income tax relating to each component of other comprehensive income (paragraph 12.62 and Ind AS 1, <i>Presentation of Financial Statements</i>);</li> </ul>	

S. No	Reference	Disclosure	Y/NA/NM
		<p>(c) an explanation of the relationship between tax expense (income) and accounting profit in either or both of the following forms:</p> <ul style="list-style-type: none"> <li>(i) a numerical reconciliation between tax expense (income) and the 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; or</li> <li>(ii) 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;</li> </ul> <p>(d) an explanation of changes in the applicable tax rate(s) compared to the previous accounting period;</p> <p>(e) 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;</p> <p>(f) the aggregate amount of temporary differences associated with investments in subsidiaries, branches and associates and interests in joint arrangements, for which deferred tax liabilities have not been recognised (see paragraph 12.39);</p> <p>(g) in respect of each type of temporary difference, and in respect of each type of unused tax losses and unused tax credits:</p> <ul style="list-style-type: none"> <li>(i) the amount of the deferred tax assets and liabilities recognised in the balance sheet for each period presented;</li> <li>(ii) the amount of the deferred tax income or expense recognised in profit or loss, if this is not apparent from the changes in the amounts recognised in the balance sheet;</li> </ul> <p>(h) in respect of discontinued operations, the tax expense relating to:</p> <ul style="list-style-type: none"> <li>(i) the gain or loss on discontinuance; and</li> <li>(ii) the profit or loss from the ordinary activities of the discontinued operation for the period, together with the corresponding amounts for</li> </ul>	

S. No	Reference	Disclosure	Y/NA/NM
		<p>each prior period presented;</p> <p>(i) the amount of income tax consequences of dividends to shareholders of the entity that were proposed or declared before the financial statements were approved for issue, but are not recognised as a liability in the financial statements;</p> <p>(j) if a business combination in which the entity is the acquirer causes a change in the amount recognised for its pre-acquisition deferred tax asset (paragraph 12.67), the amount of that change; and</p> <p>(k) if the deferred tax benefits acquired in a business combination are not recognised at the acquisition date but are recognised after the acquisition date (paragraph 12.68), a description of the event or change in circumstances that caused the deferred tax benefits to be recognised.</p>	
3.	12.82	<p>An entity shall disclose the amount of a deferred tax asset and the nature of the evidence supporting its recognition, when:</p> <p>(a) the utilisation of the deferred tax asset is dependent on future taxable profits in excess of the profits arising from the reversal of existing taxable temporary differences; and</p> <p>(b) the entity has suffered a loss in either the current or preceding period in the tax jurisdiction to which the deferred tax asset relates.</p>	
4.	12.82A	<p>When 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 or when income taxes may be refundable or payable if part or all of the net profit or retained earnings is paid out as a dividend to shareholders, as per paragraph 12.52A disclosure of the nature of the potential income tax consequences that would result from the payment of dividends to its shareholders.</p> <p>In addition, disclosures of the amounts of the potential income tax consequences practicably determinable and whether there are any potential income tax consequences not practicably determinable.</p>	
5.	12.87	Where practicable, disclosure of the amounts of the	

S. No	Reference	Disclosure	Y/NA/N M
		unrecognised deferred tax liabilities arising from investments in subsidiaries, branches and associates and interests in joint arrangements (see paragraph 12.39).	

## Ind AS 16, *Property, Plant and Equipment*

S.No	Reference	Disclosure	Y/NA/NM
1.	16.73	<p>For each class of Property Plant and Equipment, disclosures of following:</p> <ul style="list-style-type: none"> <li>(a) the measurement bases used for determining the gross carrying amount;</li> <li>(b) the depreciation methods used;</li> <li>(c) the useful lives or the depreciation rates used;</li> <li>(d) the gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period; and</li> <li>(e) a reconciliation of the carrying amount at the beginning and end of the period showing: <ul style="list-style-type: none"> <li>(i) additions;</li> <li>(ii) assets classified as held for sale or included in a disposal group classified as held for sale in accordance with Ind AS 105 and other disposals;</li> <li>(iii) acquisitions through business combinations;</li> <li>(iv) increases or decreases resulting from revaluations under paragraphs 16.31, 16.39 and 16.40 and from impairment losses recognised or reversed in other comprehensive income in accordance with Ind AS 36, <i>Impairment of Assets</i>;</li> <li>(v) impairment losses recognised in profit or loss in accordance with Ind AS 36, <i>Impairment of Assets</i>;</li> <li>(vi) impairment losses reversed in profit or loss in accordance with Ind AS 36, <i>Impairment of Assets</i>;</li> <li>(vii) depreciation;</li> <li>(viii) the net exchange differences arising on the translation of the financial statements from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity; and</li> <li>(ix) other changes.</li> </ul> </li> </ul>	

S.No	Reference	Disclosure	Y/NA/NM
2.	16.74	Disclosures of the following: (a) the existence and amounts of restrictions on title, and property, plant and equipment pledged as security for liabilities; (b) the amount of expenditures recognised in the carrying amount of an item of property, plant and equipment in the course of its construction; (c) the amount of contractual commitments for the acquisition of property, plant and equipment; and (d) if it is not disclosed separately in the statement of profit and loss, the amount of compensation from third parties for items of property, plant and equipment that were impaired, lost or given up that is included in profit or loss.	
3.	16.76	In case there is a change in an accounting estimate in accordance with Ind AS 8, <i>Accounting Policies, Changes in Accounting Estimates and Errors</i> , that has an effect in the current period or is expected to have an effect in subsequent periods, disclosure with respect to: (a) residual values; (b) the estimated costs of dismantling, removing or restoring items of property, plant and equipment; (c) useful lives; and (d) depreciation methods.	
4.	16.77	If items of property, plant and equipment are stated at revalued amounts, the following shall be disclosed in addition to the disclosures required by Ind AS 113, <i>Fair Value Measurements</i> : (a) the effective date of the revaluation; (b) whether an independent valuer was involved; (c) for each revalued class of property, plant and equipment, the carrying amount that would have been recognised had the assets been carried under the cost model; and (d) the revaluation surplus, indicating the change for the period and any restrictions on the distribution of the balance to shareholders.	
5.	16.79	<b>Optional disclosures of:</b> (a) the carrying amount of temporarily idle property,	

S.No	Reference	Disclosure	Y/NA/NM
		plant and equipment; (b) the gross carrying amount of any fully depreciated property, plant and equipment that is still in use; (c) the carrying amount of property, plant and equipment retired from active use and not classified as held for sale in accordance with Ind AS 105, <i>Non-current Assets Held for Sale and Discontinued Operations</i> ; and (d) when the cost model is used, the fair value of property, plant and equipment when this is materially different from the carrying amount.	

## Ind AS 17, Leases

In addition to meeting the requirements of Ind AS 107, *Financial Instruments: Disclosures*, the disclosures are required of the following under this standard. Also, the requirements for disclosure in accordance with Ind AS 16, Ind AS 36, Ind AS 38, Ind AS 40 and Ind AS 41 apply to lessees for assets leased under finance leases (see paragraph 17.32).

S.No	Reference	Disclosure	Y/NA/NM
		<b>Leases in the financial statements of lessees</b>	
1.	17.31	<p>For finance leases, disclosures- of the following:</p> <p>(a) for each class of asset, the net carrying amount at the end of the reporting period.</p> <p>(b) a reconciliation between the total of future minimum lease payments at the end of the reporting period, and their present value. In addition, an entity shall disclose the total of future minimum lease payments at the end of the reporting period, and their present value, for each of the following periods:</p> <p>(i) not later than one year;</p> <p>(ii) later than one year and not later than five years;</p> <p>(iii) later than five years.</p> <p>(c) contingent rents recognised as an expense in the period.</p> <p>(d) the total of future minimum sublease payments expected to be received under non-cancellable subleases at the end of the reporting period.</p> <p>(e) a general description of the lessee's material leasing arrangements including, but not limited to, the following:</p> <p>(i) the basis on which contingent rent payable is determined;</p> <p>(ii) the existence and terms of renewal or purchase options and escalation clauses; and</p> <p>(iii) restrictions imposed by lease arrangements, such as those concerning dividends, additional debt, and further leasing.</p>	
2.	17.35	<p>For operating leases, disclosures of the following:</p> <p>(a) the total of future minimum lease payments under</p>	

S.No	Reference	Disclosure	Y/NA/NM
		<p>non-cancellable operating leases for each of the following periods:</p> <ul style="list-style-type: none"> <li>(i) not later than one year;</li> <li>(ii) later than one year and not later than five years;</li> <li>(iii) later than five years.</li> </ul> <p>(b) the total of future minimum sublease payments expected to be received under non-cancellable subleases at the end of the reporting period.</p> <p>(c) lease and sublease payments recognised as an expense in the period, with separate amounts for minimum lease payments, contingent rents, and sublease payments.</p> <p>(d) a general description of the lessee's significant leasing arrangements including, but not limited to, the following:</p> <ul style="list-style-type: none"> <li>(i) the basis on which contingent rent payable is determined;</li> <li>(ii) the existence and terms of renewal or purchase options and escalation clauses; and</li> <li>(iii) restrictions imposed by lease arrangements, such as those concerning dividends, additional debt and further leasing.</li> </ul>	
		<b>Leases in the financial statements of lessors</b>	
3.	17.47	<p>For finance leases, disclosures of the following:</p> <p>(a) a reconciliation between the gross investment in the lease at the end of the reporting period, and the present value of minimum lease payments receivable at the end of the reporting period. In addition, an entity shall disclose the gross investment in the lease and the present value of minimum lease payments receivable at the end of the reporting period, for each of the following periods:</p> <ul style="list-style-type: none"> <li>(i) not later than one year;</li> <li>(ii) later than one year and not later than five years;</li> <li>(iii) later than five years.</li> </ul> <p>(b) unearned finance income.</p> <p>(c) the unguaranteed residual values accruing to the</p>	

S.No	Reference	Disclosure	Y/NA/NM
		benefit of the lessor. (d) the accumulated allowance for uncollectible minimum lease payments receivable. (e) contingent rents recognised as income in the period. (f) a general description of the lessor's material leasing arrangements.	
4.	17.56	For operating leases, disclosures of the following: (a) the future minimum lease payments under non-cancellable operating leases in the aggregate and for each of the following periods: (i) not later than one year; (ii) later than one year and not later than five years; (iii) later than five years. (b) total contingent rents recognised as income in the period. (c) a general description of the lessor's leasing arrangements.	
5.	17.65	Disclosure requirements for lessees and lessors apply equally to sale and leaseback transactions. The required description of material leasing arrangements leads to disclosure of unique or unusual provisions of the agreement or terms of the sale and leaseback transactions.	
6.	17.66	Sale and leaseback transactions may trigger the separate disclosure criteria in Ind AS 1, <i>Presentation of Financial Statements</i> .	
7.	17.B10	All aspects of an arrangement that does not, in substance, involve a lease under Ind AS 17 shall be considered in determining the appropriate disclosures that are necessary to understand the arrangement and the accounting treatment adopted. Disclosure of the following in each period that an arrangement exists: (a) a description of the arrangement including: (i) the underlying asset and any restrictions on its use; (ii) the life and other significant terms of the arrangement;	

S.No	Reference	Disclosure	Y/NA/NM
		(iii) the transactions that are linked together, including any options; and (b) the accounting treatment applied to any fee received, the amount recognised as income in the period, and the line item of the statement of profit and loss in which it is included.	
8.	17.B11	The disclosures required in accordance with paragraph 17.B10 shall be provided individually for each arrangement or in aggregate for each class of arrangement. A class is a grouping of arrangements with underlying assets of a similar nature (eg power plants).	

## Ind AS 18, Revenue

S.No	Reference	Disclosure	Y/NA/NM
1.	18.35	Disclosure of: (a) the accounting policies adopted for the recognition of revenue, including the methods adopted to determine the stage of completion of transactions involving the rendering of services; (b) the amount of each significant category of revenue recognised during the period, including revenue arising from: (i) the sale of goods; (ii) the rendering of services; and (iii) royalties (c) the amount of revenue arising from exchanges of goods or services included in each significant category of revenue.	
2.	18.36	Disclosures of any contingent liabilities and contingent assets arising from items such as warranty costs, claims, penalties or possible losses in accordance with Ind AS 37, <i>Provisions, Contingent Liabilities and Contingent Assets</i> .	

## Ind AS 19, *Employee Benefits*

S.No	Reference	Disclosure	Y/NA/NM
1.	19.25	Disclosure about short-term employee benefits for key management personnel in accordance with Ind AS 24, <i>Related Party Disclosures</i> , and disclosure of short-term employee benefits expense in accordance with Ind AS 1, <i>Presentation of Financial Statements</i> .	
2.	19.53	Disclosure of the amount recognised as an expense for defined contribution plans.	
3.	19.54	Where required by Ind AS 24, disclosure of information about contributions to defined contribution plans for key management personnel.	
4.	19.135	Disclosure of information that: (a) explains the characteristics of its defined benefit plans and risks associated with them (paragraph 139 of this Standard); (b) identifies and explains the amounts in its financial statements arising from its defined benefit plans (paragraphs 19.140–19.144 this Standard); and (c) describes how its defined benefit plans may affect the amount, timing and uncertainty of the entity's future cash flows (paragraphs 19.145–19.147).	
5.	19.136	While giving disclosures under 19.135, whether the following have been considered: (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.	
6.	19.137	If the disclosures provided in accordance with the requirements in this Standard and other Ind ASs are insufficient to meet the objectives under 19.135, disclosure of additional information necessary to meet those objectives be given.	

S.No	Reference	Disclosure	Y/NA/NM
		<p>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:</p> <ul style="list-style-type: none"> <li>(a) between amounts owing to active members, deferred members, and pensioners.</li> <li>(b) between vested benefits and accrued but not vested benefits.</li> <li>(c) between conditional benefits, amounts attributable to future salary increases and other benefits.</li> </ul>	
7.	19.138	<p>Have assessment been made as to whether all or some disclosures should be disaggregated to distinguish plans or groups of plans with materially different risks.</p> <p>For example, an entity may disaggregate disclosure about plans showing one or more of the following features:</p> <ul style="list-style-type: none"> <li>(a) different geographical locations.</li> <li>(b) different characteristics such as flat salary pension plans, final salary pension plans or postemployment medical plans.</li> <li>(c) different regulatory environments.</li> <li>(d) different reporting segments.</li> <li>(e) different funding arrangements (eg wholly unfunded, wholly or partly funded).</li> </ul>	
8.	19.139	<p>Disclosure of:</p> <ul style="list-style-type: none"> <li>(a) information about the characteristics of its defined benefit plans, including: <ul style="list-style-type: none"> <li>(i) the nature of the benefits provided by the plan (eg final salary defined benefit plan or contribution-based plan with guarantee).</li> <li>(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 paragraph 19.64).</li> <li>(iii) a description of any other entity's responsibilities for the governance of the plan, for example responsibilities of trustees or of</li> </ul> </li> </ul>	

S.No	Reference	Disclosure	Y/NA/NM
		<p>board members of the plan.</p> <p>(b) a description of the risks to which the plan exposes the entity, focused on any unusual, entity specific or plan-specific risks, and of any significant concentrations of risk. For example, if plan assets are invested primarily in one class of investments, eg property, the plan may expose the entity to a concentration of property market risk.</p> <p>(c) a description of any plan amendments, curtailments and settlements.</p>	
9.	19.140	<p>An entity shall 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> <ul style="list-style-type: none"> <li>(i) plan assets.</li> <li>(ii) the present value of the defined benefit obligation.</li> <li>(iii) the effect of the asset ceiling.</li> </ul> <p>(b) any reimbursement rights. An entity shall also describe the relationship between any reimbursement right and the related obligation.</p>	
10.	19.141	<p>Each reconciliation listed in paragraph 140 shall show each of the following, if applicable:</p> <p>(a) current service cost.</p> <p>(b) interest income or expense.</p> <p>(c) remeasurements of the net defined benefit liability (asset), showing separately:</p> <ul style="list-style-type: none"> <li>(i) the return on plan assets, excluding amounts included in interest in (b).</li> <li>(ii) actuarial gains and losses arising from changes in demographic assumptions (see paragraph 19.76(a)).</li> <li>(iii) actuarial gains and losses arising from changes in financial assumptions (see paragraph 19.76(b)).</li> <li>(iv) changes in the effect of limiting a net defined benefit asset to the asset ceiling, excluding amounts included in interest in</li> </ul>	

S.No	Reference	Disclosure	Y/NA/NM
		<p>(b). An entity shall also disclose how it determined the maximum economic benefit available, ie whether those benefits would be in the form of refunds, reductions in future contributions or a combination of both.</p> <p>(d) past service cost and gains and losses arising from settlements. As permitted by paragraph 19.100, 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.</p> <p>(h) the effects of business combinations and disposals</p>	
11.	19.143	Disclosure of the fair value of the entity's own transferable 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.	
12.	19.144	<p>Disclosure of the significant actuarial assumptions used to determine the present value of the defined benefit obligation (paragraph 19.76).</p> <p>Such disclosure shall be in absolute terms (eg as an absolute percentage, and not just as a margin between different percentages and other variables). In case disclosures are provided in total for a grouping of plans, such disclosures be provided in the form of weighted averages or relatively narrow ranges.</p>	
13.	19.145	<p>Disclosure of:</p> <p>(a) a sensitivity analysis for each significant actuarial assumption (as disclosed under paragraph 19.144) 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</p>	

S.N o	Refere nce	Disclosure	Y/NA/N M
		<p>possible at that date.</p> <p>(b) the methods and assumptions used in preparing the sensitivity analyses required by (a) and the limitations of those methods.</p> <p>(c) changes from the previous period in the methods and assumptions used in preparing the sensitivity analyses, and the reasons for such changes.</p>	
14.	19.146	Disclosure of 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.	(d)
15.	19.147	<p>To provide an indication of the effect of the defined benefit plan on the entity's future cash flows, disclosure of:</p> <p>(a) a description of any funding arrangements and funding policy that affect future contributions.</p> <p>(b) the expected contributions to the plan for the next annual reporting period.</p> <p>(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.</p>	
16.	19.148	<p>If an entity participates in a multi-employer defined benefit plan, disclosure of:</p> <p>(a) a description of the funding arrangements, including the method used to determine the entity's rate of contributions and any minimum funding requirements.</p> <p>(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.</p> <p>(c) a description of any agreed allocation of a deficit or surplus on:</p> <p>(i) wind-up of the plan; or</p> <p>(ii) the entity's withdrawal from the plan.</p> <p>(d) if the entity accounts for that plan as if it were a</p>	

S.No	Reference	Disclosure	Y/NA/NM
		<p>defined contribution plan in accordance with paragraph 34, it shall disclose the following, in addition to the information required by (a)–(c) and instead of the information required by paragraphs 19.139–19.147:</p> <ul style="list-style-type: none"> <li>(i) the fact that the plan is a defined benefit plan.</li> <li>(ii) the reason why sufficient information is not available to enable the entity to account for the plan as a defined benefit plan.</li> <li>(iii) the expected contributions to the plan for the next annual reporting period.</li> <li>(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.</li> <li>(v) an indication of the level of participation of the entity in the plan compared with other participating entities. Examples of measures that might provide 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.</li> </ul>	
17.	19.149	<p>If an entity participates in a defined benefit plan that shares risks between entities under common control, disclosure of:</p> <ul style="list-style-type: none"> <li>(a) the contractual agreement or stated policy for charging the net defined benefit cost or the fact that there is no such policy.</li> <li>(b) the policy for determining the contribution to be paid by the entity.</li> <li>(c) if the entity accounts for an allocation of the net defined benefit cost as noted in paragraph 19.41, all the information about the plan as a whole required by paragraphs 19.135–19.147.</li> <li>(d) if the entity accounts for the contribution payable for the period as noted in paragraph 19.41, the information about the plan as a whole required by</li> </ul>	

S.No	Reference	Disclosure	Y/NA/NM
		paragraphs 19.135–19.137, 19.139, 19.142–19.144 and 19.147(a) and (b).	
18.	19.151	Where required by Ind AS 24, disclosures of information about: (a) related party transactions with post-employment benefit plans; and (b) post-employment benefits for key management personnel.	
19.	19.152	Where required by Ind AS 37 disclosures of information about contingent liabilities arising from post-employment benefit obligations.	
20.	19.158	Disclosure about other long-term employee benefits for key management personnel in accordance with Ind AS 24, <i>Related Party Disclosures</i> , and disclosure of other long-term employee benefits expense in accordance with Ind AS 1, <i>Presentation of Financial Statements</i> .	
21.	19.171	Disclosure about termination benefits for key management personnel in accordance with Ind AS 24, <i>Related Party Disclosures</i> , and disclosure of termination benefits expense in accordance with Ind AS 1, <i>Presentation of Financial Statements</i> .	

**Ind AS 20, Accounting for Government Grants and Disclosure of Government Assistance**

<b>S.No</b>	<b>Reference</b>	<b>Disclosure</b>	<b>Y/NA/NM</b>
1.	20.39	Disclosure of: (a) the accounting policy adopted for government grants, including the methods of presentation adopted in the financial statements; (b) the nature and extent of government grants recognised in the financial statements and an indication of other forms of government assistance from which the entity has directly benefited; and (c) unfulfilled conditions and other contingencies attaching to government assistance that has been recognised.	

**Ind AS 21, *The Effects of Changes in Foreign Exchange Rates***

<b>S.No</b>	<b>Reference</b>	<b>Disclosure</b>	<b>Y/NA/NM</b>
1.	21.52	Disclosure of: a) Exchange differences recognised in profit or loss, except for those arising on financial instruments accounted in accordance with Ind AS 109, and b) Net exchange differences recognised in other comprehensive c) income and accumulated in a separate component of equity, and a reconciliation of such exchange differences at the beginning and end of the period.	
2.	21.53	In case 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.	
3.	21.54	Disclosure of change in the functional currency of either the reporting entity or a significant foreign operation, together with the reason for the change in functional currency and the date of change in functional currency.	
4.	21.55	In case financial statements are presented in a currency that is different from its functional currency, description that the financial statements as complying with Ind ASs only if they comply with all the requirements of each applicable Standard including the translation method set out in paragraphs 21.39 and 21.42.	
5.	21.57	In case financial statements or other financial information are presented in a currency that is different from either its functional currency or its presentation currency and the requirements of paragraph 21.55 is not met, whether: a) the information has been clearly identified as supplementary information to distinguish it from the information that complies with Ind ASs, b) disclosed the currency in which the supplementary information is displayed, and	

<b>S.No</b>	<b>Reference</b>	<b>Disclosure</b>	<b>Y/NA/NM</b>
		c) disclosed the entity's functional currency and the method of translation used to determine the supplementary information?	

### Ind AS 23, *Borrowing Costs*

<b>S.No</b>	<b>Reference</b>	<b>Disclosure</b>	<b>Y/NA/NM</b>
1.	23.26	Disclosure of: (a) the amount of borrowing costs capitalised during the period; and (b) the capitalisation rate used to determine the amount of borrowing costs eligible for capitalisation.	

## Ind AS 24, *Related Party Disclosures*

S.No	Reference	Disclosure	Y/NA/NM
1.	24.13	Disclosure of the relationship between parent and its subsidiaries irrespective of whether there have been transactions between them.	
2.	24.13	Disclosure of the name of parent and, if different, the ultimate controlling party.	
3.	24.13	Disclosures of next most senior parent if neither parent nor ultimate controlling party produces consolidated financial statements available for public use.	
4.	24.14	Disclosure of relationships, name of the related party and nature of the related party relationship, when control exists, irrespective of whether there have been transactions between the related parties	
5.	24.17	Disclosure of key management personnel compensation in total for each of following categories: a) Short-term employee benefits, b) Post-employment benefits, c) Other long-term benefits, d) Termination benefits, and e) Share based payment	
6.	24.17A	In case key management personnel services are obtained from a 'management entity', the requirements of paragraph 24.17 is not required to apply to compensation paid or payable by the management entity to its employees or directors.	
7.	24.18 - 24.18A	In case there has been related party transactions during the periods covered by the financial statements, disclosure of information about the transactions and outstanding balances, including commitments, necessary for an understanding of the potential effect of the relationship on the financial statements, including the following at a minimum: (a) Nature of related party relationship, (b) Amount of transactions, (c) Amount of outstanding balances (including commitments), and:	

S.No	Reference	Disclosure	Y/NA/NM
		<ul style="list-style-type: none"> <li>(i) their terms and conditions, including whether they are secured, and nature of the consideration to be provided in settlement,</li> <li>(ii) Details of any guarantees given or received,</li> <li>(d) Provisions for doubtful debts related to outstanding balances,</li> <li>(e) Expense recognised in respect of bad or doubtful debts due from related parties, and</li> <li>(f) Amounts incurred for provision of key management personnel services that are provided by a separate entity.</li> </ul>	
8.	24.19	<p>Disclosure is required under paragraph 24.18 separately for all categories of related parties, including:</p> <ul style="list-style-type: none"> <li>(a) The parent,</li> <li>(b) Entities with joint control or significant influence over the entity,</li> <li>(c) Subsidiaries,</li> <li>(d) Associates,</li> <li>(e) Joint ventures in which entity is a joint venturer,</li> <li>(f) Key management personnel of the entity or its parent, and</li> <li>(g) Other related parties.</li> </ul>	
9.	24.21	<p>Examples of transactions required to be disclosed with related parties:</p> <ul style="list-style-type: none"> <li>(a) Purchases or sales of goods (finished or unfinished),</li> <li>(b) Purchases or sales of property and other assets,</li> <li>(c) Rendering or receiving of services,</li> <li>(d) Leases,</li> <li>(e) Transfers of research and development,</li> <li>(f) Transfers under license agreements,</li> <li>(g) Transfers under finance arrangements (including loans and equity contributions in cash or in kind),</li> <li>(h) Provision of guarantees or collateral,</li> <li>(i) Commitments to do something if a particular event occurs or does not occur in the future, including executory contracts (recognised and unrecognised),</li> </ul>	

S.No	Reference	Disclosure	Y/NA/NM
		(j) Settlement of liabilities on behalf of the entity or by the entity on behalf of that related party, and (k) Management contracts including for deputation of employees.	
10.	24.22	If there is a participation by a parent or subsidiary in a defined benefit plan that shares risks between group entities, has this been disclosed as a related party transaction.	
11.	24.23	Disclosure that related party transactions were made on terms equivalent to those that prevail in an arm's length transactions provided that such terms can be substantiated.	
12.	24.24-24.24A	Disclosure in aggregate items of similar nature, except when separate disclosure is necessary for an understanding of the effects of related party transactions on the financial statements of the entity? <i>(Note: Disclosure of details of particular transactions with individual related parties would frequently be too voluminous to be easily understood. Accordingly, items of a similar nature may be disclosed in aggregate by type of related party. However, this is not done in such a way as to obscure the importance of significant transactions. Hence, purchases or sales of goods are not aggregated with purchases or sales of fixed assets. Nor a material related party transaction with an individual party is clubbed in an aggregated disclosure.)</i>	
13.	24.25	A reporting entity is exempt from the disclosure requirements of paragraph 24.18 in relation to related party transactions and outstanding balances, including commitments, with: (a) A government that has control or joint control of, or significant influence over the reporting entity, and (b) Another entity that is a related party because the same government has control or joint control of, or significant influence over both the reporting entity and the other entity?	

S.No	Reference	Disclosure	Y/NA/NM
14.	24.26	<p>In case exemption available in paragraph 24.25 is availed disclosures of following:</p> <ul style="list-style-type: none"> <li>(a) The name of the government and the nature of its relationship with the reporting entity (i.e. control, joint control or significant influence),</li> <li>(b) The nature and amount of each individually significant transaction, and</li> <li>(c) For other transactions that are collectively, but not individually, significant, a qualitative or quantitative indication of their extent? (types of transactions include those listed in paragraph 24.21)</li> </ul>	

## Ind AS 27, *Separate Financial Statements*

S.No	Reference	Disclosure	Y/NA/NM
1.	27.15	For providing disclosures in separate financial statements, all applicable Ind ASs shall be applied including requirements in paragraphs 27.16 and 27.17.	
2.	27.16	<p>When a parent, in accordance with paragraph 110 .4(a), elects not to prepare consolidated financial statements and instead prepares separate financial statements, disclosure in those separate financial statements:</p> <p>(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 Ind ASs have been produced for public use; and the address where those consolidated financial statements are obtainable.</p> <p>(b) a list of significant investments in subsidiaries, joint ventures and associates, including:</p> <p style="margin-left: 20px;">(i) the name of those investees.</p> <p style="margin-left: 20px;">(ii) the principal place of business (and country of incorporation, if different) of those investees.</p> <p style="margin-left: 20px;">(iii) its proportion of the ownership interest (and its proportion of the voting rights, if different) held in those investees.</p> <p>(c) a description of the method used to account for the investments listed under (b).</p>	
3.	24.16 A	<p>In case investment entity that is a parent prepares, in accordance with paragraph 24.8A, separate financial statements as its only financial statements, disclosure of that fact.</p> <p>Also disclosures relating to investment entities required by Ind AS 112, <i>Disclosure of Interests in Other Entities</i>.</p>	
4.	24.17	In case a parent (other than a parent covered by paragraphs 24.16-24.16A) or an investor with joint	

S.No	Reference	Disclosure	Y/NA/NM
		<p>control of, or significant influence over, an investee prepares separate financial statements, disclosure that the parent or investor:</p> <ul style="list-style-type: none"> <li>(i) identify the financial statements prepared in accordance with Ind AS 110, Ind AS 111 or Ind AS 28 to which they relate.</li> <li>(ii) in its separate financial statements disclosed: <ul style="list-style-type: none"> <li>(a) the fact that the statements are separate financial statements</li> <li>(b) a list of significant investments in subsidiaries, joint ventures and associates, including: <ul style="list-style-type: none"> <li>(i) the name of those investees.</li> <li>(ii) the principal place of business (and country of incorporation, if different) of those investees.</li> <li>(iii) its proportion of the ownership interest (and its proportion of the voting rights, if different) held in those investees.</li> </ul> </li> <li>(c) a description of the method used to account for the investments listed under (b).</li> </ul> </li> </ul>	

**Ind AS 29, *Financial Reporting in Hyperinflationary Economies***

<b>S.No</b>	<b>Reference</b>	<b>Disclosure</b>	<b>Y/NA/NM</b>
1.	29.9	Separate disclosure of gain or loss on the net monetary position included in profit or loss.	
2.	29.39	Disclosures shall be made of the following: (a) the fact that the financial statements and the corresponding figures for previous periods have been restated for the changes in the general purchasing power of the functional currency and, as a result, are stated in terms of the measuring unit current at the end of the reporting period; (b) whether the financial statements are based on a historical cost approach or a current cost approach; (c) the identity and level of the price index at the end of the reporting period and the movement in the index during the current and the previous reporting period. (d) the duration of the hyperinflationary situation existing in the economy.	
3.	29.40	Disclosures required by this Standard are needed to make clear the basis of dealing with the effects of inflation in the financial statements. They are also intended to provide other information necessary to understand that basis and the resulting amounts.	

## Ind AS 33, *Earning per Share*

S.No	Reference	Disclosure	Y/NA/NM
1.	33.70	<p>Disclosure of the following:</p> <ul style="list-style-type: none"> <li>(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 shall include the individual effect of each class of instruments that affects earnings per share.</li> <li>(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 shall include the individual effect of each class of instruments that affects earnings per share.</li> <li>(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.</li> <li>(d) a description of ordinary share transactions or potential ordinary share transactions, other than those accounted for in accordance with paragraph 64, that occur after the reporting period and that would have changed significantly the number of ordinary shares or potential ordinary shares outstanding at the end of the period if those transactions had occurred before the end of the reporting period.</li> </ul>	
2.	33.71	<p>Examples of transactions in paragraph 34.70(d) include:</p> <ul style="list-style-type: none"> <li>(a) an issue of shares for cash;</li> <li>(b) an issue of shares when the proceeds are used to repay debt or preference shares outstanding at the end of the reporting period;</li> <li>(c) the redemption of ordinary shares outstanding;</li> </ul>	

S.No	Reference	Disclosure	Y/NA/NM
		<p>(d) the conversion or exercise of potential ordinary shares outstanding at the end of the reporting period into ordinary shares;</p> <p>(e) an issue of options, warrants, or convertible instruments; and</p> <p>(f) the achievement of conditions that would result in the issue of contingently issuable shares. Earnings per share amounts are not adjusted for such transactions occurring after the reporting period because such transactions do not affect the amount of capital used to produce profit or loss for the period.</p>	
3.	33.73	<p>Disclosure of, in addition to basic and diluted earnings per share, amounts per share using a reported component of the statement of profit and loss other than one required by this Standard.</p> <p>Note: Such amounts shall be calculated using the weighted average number of ordinary shares determined in accordance with this Standard. Basic and diluted amounts per share relating to such a component shall be disclosed with equal prominence and presented in the notes. An entity shall 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 statement of profit and loss is used that is not reported as a line item in the statement of profit and loss, a reconciliation shall be provided between the component used and a line item that is reported in the statement of profit and loss</p>	

## Ind AS 34, *Interim Financial Reporting*

S.No	Reference	Disclosure	Y/NA/NM
1.	34.15	An explanation of events and transactions that are significant to an understanding of the changes in financial position and performance of the entity since the end of the last annual reporting period. Information disclosed in relation to those events and transactions shall update the relevant information presented in the most recent annual financial report.	
2.	34.15B	<p>List (not exhaustive) of events and transactions for which disclosures would be required if they are significant:</p> <ul style="list-style-type: none"> <li>(a) the write-down of inventories to net realisable value and the reversal of such a write down;</li> <li>(b) recognition of a loss from the impairment of financial assets, property, plant and equipment, intangible assets, or other assets, and the reversal of such an impairment loss;</li> <li>(c) the reversal of any provisions for the costs of restructuring;</li> <li>(d) acquisitions and disposals of items of property, plant and equipment;</li> <li>(e) commitments for the purchase of property, plant and equipment;</li> <li>(f) litigation settlements;</li> <li>(g) corrections of prior period errors;</li> <li>(h) changes in the business or economic circumstances that affect the fair value of the entity's financial assets and financial liabilities, whether those assets or liabilities are recognised at fair value or amortised cost;</li> <li>(i) any loan default or breach of a loan agreement that has not been remedied on or before the end of the reporting period;</li> <li>(j) related party transactions;</li> <li>(k) transfers between levels of the fair value hierarchy used in measuring the fair value of financial instruments;</li> <li>(l) changes in the classification of financial assets as</li> </ul>	

S.No	Reference	Disclosure	Y/NA/NM
		<p>a result of a change in the purpose or use of those assets; and</p> <p>(m) changes in contingent liabilities or contingent assets.</p>	
3.	34.16A	<p>Following disclosures either in the interim financial statements or incorporated by cross-reference from the interim financial statements to some other statement (such as management commentary or risk report) that is available to users of the financial statements on the same terms as the interim financial statements and at the same time. If users of the financial statements do not have access to the information incorporated by cross reference on the same terms and at the same time, the interim financial report is incomplete. The information shall normally be reported on a financial year-to-date basis:</p> <p>(a) a statement that the same accounting policies and methods of computation are followed in the interim financial statements as compared with the most recent annual financial statements or, if those policies or methods have been changed, a description of the nature and effect of the change.</p> <p>(b) explanatory comments about the seasonality or cyclicity of interim operations.</p> <p>(c) the nature and amount of items affecting assets, liabilities, equity, net income or cash flows that are unusual because of their nature, size or incidence.</p> <p>(d) the nature and amount of changes in estimates of amounts reported in prior interim periods of the current financial year or changes in estimates of amounts reported in prior financial years.</p> <p>(e) issues, repurchases and repayments of debt and equity securities.</p> <p>(f) dividends paid (aggregate or per share) separately for ordinary shares and other shares.</p> <p>(g) the following segment information (disclosure of</p>	

S.No	Reference	Disclosure	Y/NA/NM
		<p>segment information is required in an entity's interim financial report only if Ind AS 108, <i>Operating Segments</i>, requires that entity to disclose segment information in its annual financial statements):</p> <ul style="list-style-type: none"> <li>(i) revenues from external customers, if included in the measure of segment profit or loss reviewed by the chief operating decision maker or otherwise regularly provided to the chief operating decision maker.</li> <li>(ii) intersegment revenues, if included in the measure of segment profit or loss reviewed by the chief operating decision maker or otherwise regularly provided to the chief operating decision maker.</li> <li>(iii) a measure of segment profit or loss.</li> <li>(iv) a measure of total assets and liabilities for a particular reportable segment if such amounts are regularly provided to the chief operating decision maker and if there has been a material change from the amount disclosed in the last annual financial statements for that reportable segment.</li> <li>(v) a description of differences from the last annual financial statements in the basis of segmentation or in the basis of measurement of segment profit or loss.</li> <li>(vi) a reconciliation of the total of the reportable segments' measures of profit or loss to the entity's profit or loss before tax expense (tax income) and discontinued operations. However, if an entity allocates to reportable segments items such as tax expense (tax income), the entity may reconcile the total of the segments' measures of profit or loss to profit or loss after those items. Material reconciling items shall be separately identified and described in that reconciliation.</li> </ul> <p>(h) events after the interim period that have not</p>	

S.No	Reference	Disclosure	Y/NA/NM
		<p>been reflected in the financial statements for the interim period.</p> <p>(i) the effect of changes in the composition of the entity during the interim period, including business combinations, obtaining or losing control of subsidiaries and long-term investments, restructurings, and discontinued operations. In the case of business combinations, the entity shall disclose the information required by Ind AS 103, Business Combinations.</p> <p>(j) for financial instruments, the disclosures about fair value required by paragraphs 113.91–113.93(h), 113.94–113.96, 113.98 and 113.99 and paragraphs 107.25, 107.26 and 107.28–107.30.</p> <p>(k) for entities becoming, or ceasing to be, investment entities, as defined in Ind AS 110, <i>Consolidated Financial Statements</i>, the disclosures in paragraph 112.9B.</p>	
4.	34.19	If an entity's interim financial report is in compliance with this Standard, that fact shall be disclosed. An interim financial report shall not be described as complying with Ind ASs unless it complies with all of the requirements of Ind ASs.	
5.	34.26	If an estimate of an amount reported in an interim period is changed significantly during the final interim period of the financial year but a separate financial report is not published for that final interim period, disclosure of the nature and amount of that change in estimate in a note to the annual financial statements for that financial year.	
6.	34.43	<p>A change in accounting policy, other than one for which the transition is specified by a new Ind AS, shall be reflected by:</p> <p>(a) restating the financial statements of prior interim periods of the current financial year and the comparable interim periods of any prior financial years that will be restated in the annual financial statements in accordance with Ind AS 8; or</p>	

S.No	Reference	Disclosure	Y/NA/NM
		(b) when it is impracticable to determine the cumulative effect at the beginning of the financial year of applying a new accounting policy to all prior periods, adjusting the financial statements of prior interim periods of the current financial year, and comparable interim periods of prior financial years to apply the new accounting policy prospectively from the earliest date practicable.	

## Ind AS 36, *Impairment of Assets*

S.No	Reference	Disclosure	Y/NA/NM
1.	36.126 - 36.128	<p>Disclosure of the following for each class of assets:</p> <ul style="list-style-type: none"> <li>(a) The amount of impairment losses recognised in profit or loss during the period and the line item(s) of the statement of profit and loss in which those impairment losses are included,</li> <li>(b) The amount of reversals of impairment losses recognised in profit or loss during the period and the line item(s) of the statement of profit and loss in which those impairment losses are reversed,</li> <li>(c) The amount of impairment losses on revalued assets recognised in other comprehensive income during the period, if any, and</li> <li>(d) The amount of reversals of impairment losses on revalued assets recognised in other comprehensive income during the period, if any.</li> </ul> <p>(The information required in paragraph 36.126 may be presented with other information disclosed for the class of assets. A class of assets is a grouping of assets of similar nature and use in an entity's operations. For example, this information may be included in a reconciliation of the carrying amount of property, plant and equipment, at the beginning and end of the period, as required by Ind AS 16.)</p>	
2.	36.129	<p>In case segment information is reported in accordance with Ind AS 108, disclosure of the following for each reportable segment:</p> <ul style="list-style-type: none"> <li>(a) The amount of impairment losses recognised in profit or loss and in other comprehensive income during the period, and</li> <li>(b) The amount of reversals of impairment losses recognised in profit or loss and in other comprehensive income during the period.</li> </ul>	
3.	36.130	<p>In case an impairment loss is recognised/reversed during the period for an individual asset or CGU, disclosure of the following:</p> <ul style="list-style-type: none"> <li>(a) the events and circumstances that led to the recognition or reversal of the impairment loss.</li> </ul>	

	<p>(b) the amount of the impairment loss recognised or reversed.</p> <p>(c) for an individual asset:</p> <ul style="list-style-type: none"> <li>(i) the nature of the asset; and</li> <li>(ii) if the entity reports segment information in accordance with Ind AS 108, the reportable segment to which the asset belongs.</li> </ul> <p>(d) for a cash-generating unit:</p> <ul style="list-style-type: none"> <li>(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 Ind AS 108);</li> <li>(ii) the amount of the impairment loss recognised or reversed by class of assets and, if the entity reports segment information in accordance with Ind AS 108, by reportable segment; and</li> <li>(iii) if the aggregation of assets for identifying the cash-generating unit has changed since the previous estimate of the cash-generating unit's recoverable amount (if any), a description of the current and former way of aggregating assets and the reasons for changing the way the cash generating unit is identified.</li> </ul> <p>(e) the recoverable amount of the asset (cash-generating unit) and whether the recoverable amount of the asset (cash-generating unit) is its fair value less costs of disposal or its value in use.</p> <p>(f) if the recoverable amount is fair value less costs of disposal, the entity shall disclose the following information:</p> <ul style="list-style-type: none"> <li>(i) the level of the fair value hierarchy (see Ind AS 113) within which the fair value measurement of the asset (cash-generating unit) is categorised in its entirety (without taking into account whether the 'costs of disposal' are observable);</li> <li>(ii) for fair value measurements categorised within Level 2 and Level 3 of the fair value hierarchy, a description of the valuation technique(s) used to measure fair value less costs of disposal. If there has been a change in valuation technique, the entity shall disclose</li> </ul>	
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		<p>that change and the reason(s) for making it; and</p> <p>(iii) for fair value measurements categorised within Level 2 and Level 3 of the fair value hierarchy, each key assumption on which management has based its determination of fair value less costs of disposal. Key assumptions are those to which the asset's (cash-generating unit's) recoverable amount is most sensitive. The entity shall also disclose the discount rate(s) used in the current measurement and previous measurement if fair value less costs of disposal is measured using a present value technique.</p> <p>(g) if recoverable amount is value in use, the discount rate(s) used in the current estimate and previous estimate (if any) of value in use.</p>	
4.	36.131	<p>With respect to aggregate impairment losses and the aggregate reversals of impairment losses recognised during the period for which no information has been disclosed in accordance with paragraph 36.130, disclosure of the following:</p> <p>(a) The main classes of assets affected by impairment losses and the main classes of assets affected by reversal of impairment losses, and</p> <p>(b) The main events and circumstances that led to the recognition of these impairment losses and reversals of impairment losses?</p>	
5.	36.132	Optional disclosure regarding assumptions used to determine the recoverable amount of assets (CGU) during the period.	
6.	36.133	If any portion of the goodwill acquired in a business combination during the period has not been allocated to a CGU (group of units) at the end of the reporting period, disclosure of the amount of unallocated goodwill together with the reasons why that amount remains unallocated.	
		<b>Estimates used to measure recoverable amounts of cash-generating units containing goodwill or intangible assets with indefinite useful lives</b>	
7.	36.134	Disclosure of the following information for each CGU (group of units) for which the carrying amount of	

	<p>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> <ul style="list-style-type: none"> <li>(a) The carrying amount of goodwill allocated to the unit (group of units),</li> <li>(b) The carrying amount of intangible assets with indefinite useful lives allocated to the unit (group of units),</li> <li>(c) The basis on which the unit's (group of units') recoverable amount has been determined (i.e. value in use or fair value less costs of disposal),</li> <li>(d) If the unit's (group of units') recoverable amount is based on value in use: <ul style="list-style-type: none"> <li>i) each key assumption on which management has based its cash flow projections for the period covered by the most recent budgets/forecasts. Key assumptions are those to which the unit's (group of units') recoverable amount is most sensitive,</li> <li>ii) A description of management's approach to determining the value(s) assigned to each key assumption, whether those value(s) reflect past experience or, if appropriate, are consistent with external sources of information, and, if not, how and why they differ from past experience or external sources of information,</li> <li>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 unit (group of units), an explanation of why that longer period is justified,</li> <li>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</li> </ul> </li> </ul>	
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	<p>countries in which the entity operates, or for the market to which the unit (group of units) is dedicated, and</p> <p>v) the discount rate(s) applied to the cash flow projections.</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. An entity is not required to provide the disclosures required by Ind AS 113. If fair value less costs of disposal is not measured using a quoted price for an identical unit (group of units), an entity shall disclose the following information:</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>ii) a description of management's approach to determining the value (or values) assigned to each key assumption, whether those values reflect past experience or, if appropriate, are consistent with external sources of information, and, if not, how and why they differ from past experience or external sources of information:</p> <p>iiA) the level of the fair value hierarchy (see Ind AS 113, Fair Value Measurement 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>If fair value less costs of disposal is measured using discounted cash flow projections, the entity shall disclose the following information:</p> <p>iii) the period over which management has projected cash flows,</p> <p>iv) the growth rate used to extrapolate cash flow</p>	
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		<p>projections,</p> <p>v) the discount rate(s) applied to the cash flow projections,</p> <p>(f) If a reasonably possible change in a key assumption on which management has based its determination of the unit's (group of units') recoverable amount would cause the unit's (group of units') carrying amount to exceed its recoverable amount:</p> <p>i) The amount by which the unit's (group of units') recoverable amount exceeds its carrying amount,</p> <p>ii) The value assigned to the key assumption, 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 unit's (group of units') recoverable amount to be equal to its carrying amount.</p>	
8.	36.135	<p>If some or all of the carrying amount of goodwill or intangible assets with indefinite useful lives is allocated across multiple CGUs (groups of units), and the amount so allocated to each unit (group of units) is not significant in comparison with the entity's total carrying amount of goodwill or intangible assets with indefinite useful lives, disclosure of this fact, together with the aggregate carrying amount of goodwill or intangible assets with indefinite useful lives allocated to those units (groups of units).</p>	
9.	36.135	<p>If the recoverable amounts of any of those units (groups of units) are based on the same key assumption(s) and the aggregate carrying amount of goodwill or intangible assets with indefinite useful lives allocated to them is significant in comparison with the entity's total carrying amount of goodwill or intangible assets with indefinite useful lives, disclosure of that fact together with the following:</p> <p>(a) the aggregate carrying amount of goodwill allocated to those units (groups of units),</p> <p>(b) the aggregate carrying amount of intangible</p>	

		<p>assets with indefinite useful lives allocated to those units (groups of units),</p> <p>(c) a description of the key assumptions,</p> <p>(d) a description of management's approach to determining the value(s) assigned to the key assumption(s), whether those value(s) reflect past experience or, if appropriate, are consistent with external sources of information, and, if not, how and why they differ from past experience or external sources of information, and</p> <p>(e) if a reasonably possible change in the key assumption(s) would cause the aggregate of the units' (groups of units') carrying amounts to exceed the aggregate of their recoverable amounts:</p> <p>i) The amount by which the aggregate of the units' (groups of units') recoverable amounts exceeds the aggregate of their carrying amounts,</p> <p>ii) The value(s) assigned to the key assumptions, and</p> <p>iii) The amount by which the value(s) assigned to the key assumption(s) must change, after incorporating any consequential effects of the change on the other variables used to measure recoverable amount, in order for the aggregate of the units' (groups of units') recoverable amounts to be equal to the aggregate of their carrying amounts.</p>	
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## Ind AS 37, Provisions, Contingent Liabilities and Contingent Assets

SN o.	Reference	Disclosure	Y/NA/NNM
1.	37.9	This Standard applies to provisions for restructurings (including discontinued operations). When a restructuring meets the definition of a discontinued operation, additional disclosures may be required by Ind AS 105, <i>Non-current Assets Held for Sale and Discontinued Operations</i> .	
2.	37.75	If an entity starts to implement a restructuring plan, or announces its main features to those affected, only after the reporting period, disclosure is required under, Ind AS 10, <i>Events after the Reporting Period</i> , if the restructuring is material and non-disclosure could influence the economic decisions that users make on the basis of the financial statement.	
3.	37.84	For each class of provision, disclosure of: (a) the carrying amount at the beginning and end of the period; (b) additional provisions made in the period, including increases to existing provisions; (c) amounts used (i.e., incurred and charged against the provision) during the period; (d) unused amounts reversed during the period; and (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. Comparative information is not required.	
4.	37.85	Disclosure of the following for each class of provision: (a) a brief description of the nature of the obligation and the expected timing of any resulting outflows of economic benefits; (b) an indication of the uncertainties about the amount or timing of those outflows. Where necessary to provide adequate information, an entity shall disclose the major assumptions made concerning future events, as addressed in paragraph 48; and (c) the amount of any expected reimbursement, stating	

		the amount of any asset that has been recognised for that expected reimbursement.	
5.	37.86	Unless the possibility of any outflow in settlement is remote, for each class of contingent liability at the end of the reporting period disclosure of a brief description of the nature of the contingent liability and, where practicable: (a) an estimate of its financial effect, measured under paragraphs 37.36–37.52; (b) an indication of the uncertainties relating to the amount or timing of any outflow; and (c) the possibility of any reimbursement.	
6.	37.88	Where a provision and a contingent liability arise from the same set of circumstances, disclosures as required by paragraphs 37.84–37.86 are given in a way that shows the link between the provision and the contingent liability.	
7.	37.89	Where an inflow of economic benefits is probable, disclosure of a brief description of the nature of the contingent assets at the end of the reporting period, and, where practicable, an estimate of their financial effect, measured using the principles set out for provisions in paragraphs 37.36–37.52.	
8.	37.91	Where any of the information required by paragraphs 37.86 and 37.89 is not disclosed because it is not practicable to do so, that fact shall be stated.	
9.	37.92	In extremely rare cases, disclosure of some or all of the information required by paragraphs 37.84–37.89 can be expected to prejudice seriously the position of the entity in a dispute with other parties on the subject matter of the provision, contingent liability or contingent asset. In such cases, the information need not be disclosed, but disclosure of the general nature of the dispute, together with the fact that, and reason why, the information has not been disclosed.	

## Ind AS 38, *Intangible Assets*

SN o.	Reference	Disclosure	Y/NA/N M
1.	38.118	<p>Disclosure of the following for each class of intangible assets, distinguishing between internally generated intangible assets and other intangible assets:</p> <ul style="list-style-type: none"> <li>(a) whether the useful lives are indefinite or finite and, if finite, the useful lives or the amortisation rates used;</li> <li>(b) the amortisation methods used for intangible assets with finite useful lives;</li> <li>(c) the gross carrying amount and any accumulated amortisation (aggregated with accumulated impairment losses) at the beginning and end of the period;</li> <li>(d) the line item(s) of the statement of profit and loss in which any amortisation of intangible assets is included;</li> <li>(e) a reconciliation of the carrying amount at the beginning and end of the period showing: <ul style="list-style-type: none"> <li>(i) additions, indicating separately those from internal development, those acquired separately, and those acquired through business combinations;</li> <li>(ii) assets classified as held for sale or included in a disposal group classified as held for sale in accordance with Ind AS 105 and other disposals;</li> <li>(iii) increases or decreases during the period resulting from revaluations under paragraphs 38.75, 38.85 and 38.86 and from impairment losses recognised or reversed in other comprehensive income in accordance with Ind AS 36 (if any);</li> <li>(iv) impairment losses recognised in profit or loss during the period in accordance with Ind AS 36 (if any);</li> <li>(v) impairment losses reversed in profit or loss during the period in accordance with Ind AS 36 (if any);</li> </ul> </li> </ul>	

		<ul style="list-style-type: none"> <li>(vi) any amortisation recognised during the period;</li> <li>(vii) net exchange differences arising on the translation of the financial statements into the presentation currency, and on the translation of a foreign operation into the presentation currency of the entity; and</li> <li>(viii) other changes in the carrying amount during the period.</li> </ul>	
2.	38.119	<p>A class of intangible assets is a grouping of assets of a similar nature and use in an entity's operations. Examples of separate classes may include:</p> <ul style="list-style-type: none"> <li>(a) brand names;</li> <li>(b) mastheads and publishing titles;</li> <li>(c) computer software;</li> <li>(d) licences and franchises;</li> <li>(e) copyrights, patents and other industrial property rights, service and operating rights;</li> <li>(f) recipes, formulae, models, designs and prototypes; and</li> <li>(g) intangible assets under development.</li> </ul> <p>The classes mentioned above are disaggregated (aggregated) into smaller (larger) classes if this results in more relevant information for the users of the financial statements.</p>	
3.	38.120	Disclosures of information on impaired intangible assets in accordance with Ind AS 36 in addition to the information required by paragraph 38.118(e)(iii)–(v).	
4.	38.121	<p>Disclosure required under Ind AS 8 regarding nature and amount of a change in an accounting estimate that has a material effect in the current period or is expected to have a material effect in subsequent periods resulting from factors such as:</p> <ul style="list-style-type: none"> <li>(a) the assessment of an intangible asset's useful life;</li> <li>(b) the amortisation method; or</li> <li>(c) residual values.</li> </ul>	
5.	38.122	<p>Disclosure of:</p> <ul style="list-style-type: none"> <li>(a) for an intangible asset assessed as having an indefinite useful life, the carrying amount of that asset and the reasons supporting the assessment of an indefinite useful life. In giving these reasons, the entity shall describe the factor(s) that played a</li> </ul>	

		<p>significant role in determining that the asset has an indefinite useful life.</p> <p>(b) a description, the carrying amount and remaining amortisation period of any individual intangible asset that is material to the entity's financial statements.</p> <p>(c) for intangible assets acquired by way of a government grant and initially recognised at fair value (paragraph 38.44):</p> <p>(i) the fair value initially recognised for these assets;</p> <p>(ii) their carrying amount; and</p> <p>(iii) whether they are measured after recognition under the cost model or the revaluation model.</p> <p>(d) the existence and carrying amounts of intangible assets whose title is restricted and the carrying amounts of intangible assets pledged as security for liabilities.</p> <p>(e) the amount of contractual commitments for the acquisition of intangible assets.</p>	
6.	38.124	<p>In case intangible assets are accounted for at revalued amounts, disclosure of the following:</p> <p>(a) by class of intangible assets:</p> <p>(i) the effective date of the revaluation;</p> <p>(ii) the carrying amount of revalued intangible assets; and</p> <p>(iii) the carrying amount that would have been recognised had the revalued class of intangible assets been measured after recognition using the cost model in paragraph 38.74; and</p> <p>(b) the amount of the revaluation surplus that relates to intangible assets at the beginning and end of the period, indicating the changes during the period and any restrictions on the distribution of the balance to shareholders.</p>	
7.	38.126	<p>Disclosure of the aggregate amount of research and development expenditure recognised as an expense during the period.</p>	
8.	38.128	<p>Optional disclosure of the following information:</p> <p>(a) a description of any fully amortised intangible asset that is still in use; and</p> <p>(b) a brief description of significant intangible assets</p>	

		controlled by the entity but not recognised as assets because they did not meet the recognition criteria in this Standard or because they were acquired or generated before this standard was effective.	
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## Ind AS 40, *Investment Property*

SN o.	Refer ence	Disclosure	Y/NA/N M
1.	40.74	Following disclosures as required by Ind AS 17: a) as an owner of an investment property - lessors' disclosures about operating leases into which it has entered, and b) for investment property held under a finance lease - lessees' disclosures for finance leases.	
2.	40.75	Disclosure of the following: a) accounting policy for measurement of investment property, b) when classification is difficult, the criteria used to distinguish the investment property from owner-occupied property and from property held for sale in the ordinary course of business should be disclosed, c) the extent to which the fair value of investment property (as measured or disclosed in the financial statements) is based on a valuation by an independent valuer who holds a recognised and relevant professional qualification and has recent experience in the location and category of the investment property being valued. If there has been no such valuation, that fact shall be disclosed, d) the amounts recognised in profit or loss for: i) rental income from investment property, ii) direct operating expenses (including repairs and maintenance) arising from investment property that generated rental income during the period, and iii) direct operating expenses (including repairs and maintenance) arising from investment property that did not generate rental income during the period, e) the existence and amounts of restrictions on the realisability of investment property or the remittance of income and proceeds of disposal, and f) contractual obligations to purchase, construct or	

		develop investment property or for repairs, maintenance or enhancements.	
3.	40.79	<p>Disclosures of the following:</p> <ul style="list-style-type: none"> <li>a) the depreciation methods used,</li> <li>b) the useful lives or the depreciation rates used,</li> <li>c) the gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period,</li> <li>d) a reconciliation of the carrying amount of investment property at the beginning and end of the period, showing the following: <ul style="list-style-type: none"> <li>i) additions, disclosing separately those additions resulting from acquisitions and those resulting from subsequent expenditure recognised as an asset,</li> <li>ii) additions resulting from acquisitions through business combinations,</li> <li>iii) assets classified as held for sale or included in a disposal group classified as held for sale in accordance with Ind AS 105 and other disposals,</li> <li>iv) depreciation,</li> <li>v) the amount of impairment losses recognised, and the amount of impairment losses reversed, during the period in accordance with Ind AS 36,</li> <li>vi) the net exchange differences arising on the translation of the financial statements into a different presentation currency, and on translation of a foreign operation into the presentation currency of the reporting entity,</li> <li>vii) transfers to and from inventories and owner-occupied property, and</li> <li>viii) other changes.</li> </ul> </li> <li>e) the fair value of investment property. In the exceptional cases described in paragraph 40.53, when an entity cannot measure the fair value of the investment property reliably, disclosure of: <ul style="list-style-type: none"> <li>(i) a description of the investment property;</li> <li>(ii) an explanation of why fair value cannot be measured reliably; and</li> <li>(iii) if possible, the range of estimates within which fair value is highly likely to lie.</li> </ul> </li> </ul>	

## Ind AS 41, *Agriculture*

SN o.	Reference	Disclosure	Y/NA/NM
1.	41.40	Disclosure of the aggregate gain or loss arising during the current period on initial recognition of biological assets and agriculture produce.	
2.	41.40	Disclosure of the aggregate gain or loss arising during the current period from the change in fair value less costs to sell (FVLCTS) of biological assets.	
3.	41.41	Description of each group of biological assets (in the form of narrative or quantified description)	
4.	41.43	<p>Quantified description of each group of biological assets, distinguishing between</p> <p>(a) consumable and bearer biological assets, or</p> <p>(b) between mature and immature biological assets.</p> <p>For example, an entity may disclose the carrying amounts of consumable biological assets and bearer biological assets by group. An entity may further divide those carrying amounts between mature and immature assets. An entity shall disclose the basis for making any such distinctions.</p>	
5.	41.46	<p>Disclosure of the following (if not disclosed elsewhere in information published with the financial statements):</p> <p>(a) nature of its activities involving each group of biological assets,</p> <p>(b) non-financial measures or estimates of the physical quantities of</p> <p>(i) each group of entity's biological assets at the end of period, and</p> <p>(ii) output of agricultural produce during the period.</p>	
6.	41.49	<p>Disclosure of the following:</p> <p>(a) the existence and carrying amounts of biological assets whose title is restricted, and carrying amounts of biological assets pledged as security for liabilities,</p> <p>(b) the amount of commitments for the development or acquisition of biological assets, and</p>	

SN o.	Refer ence	Disclosure	Y/NA/N M
		(c) financial risk management strategies related to agricultural activity.	
7.	41.50	<p>Reconciliation of changes in carrying amount of biological assets between the beginning and the end of the current period including:</p> <p>(a) the gain or loss arising from changes in fair value less costs to sell,</p> <p>(b) increases/decreases due to purchases/harvest,</p> <p>(c) decreases attributable to sales and biological assets classified as held for sale (or included in a disposal group that is classified as held for sale) in accordance with Ind AS 105, <i>Non-current Assets Held for Sale and Discontinued Operations</i>,</p> <p>(d) increases resulting from business combinations,</p> <p>(e) net exchange differences arising on the translation of financial statements into a different presentation currency, and on the translation of a foreign operation into the presentation currency of the reporting entity and;</p> <p>(f) Other changes.</p>	
8.	41.51	<p>The fair value less costs to sell of a biological asset can change due to both physical changes and price changes in the market. Separate disclosure of physical and price changes is useful in appraising current period performance and future prospects, particularly when there is a production cycle of more than one year.</p> <p>In such cases, an entity is encouraged to disclose, by group or otherwise, the amount of change in fair value less costs to sell included in profit or loss due to physical changes and due to price changes.</p>	
9.	41.54	<p>In case biological assets are measured at their cost less any accumulated depreciation and any accumulated impairment losses (paragraph 41.30) at the end of the period, disclosure of the following:</p> <p>(a) description of the biological assets,</p> <p>(b) an explanation of why fair value cannot be measured reliably,</p> <p>(c) the range of estimates within which fair value is</p>	

SN o.	Refer ence	Disclosure	Y/NA/N M
		<p>highly likely to lie (if possible),            (d) the depreciation method used,            (e) useful lives or 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.</p>	
10.	41.55	<p>If, during the current period, an entity measures biological assets at their cost less any accumulated depreciation and any accumulated impairment losses (see paragraph 41.30), disclosure of any gain or loss recognised on disposal of such biological assets and the reconciliation required by paragraph 41.50 shall disclose amounts related to such biological assets separately. In addition, the reconciliation shall include the following amounts included in profit or loss related to those biological assets:            (a) Impairment losses,            (b) Reversals of impairment losses, and            (c) Depreciation.</p>	
11.	41.56	<p>In case the fair value of biological asset previously measured at their cost less any accumulated depreciation and any accumulated impairment losses becomes reliably measured during the current period, has the entity disclosed following:            (a) description of biological assets,            (b) an explanation of why fair value has become reliably measurable, and            (c) the effect of the change.</p>	
12.	41.57	<p>Disclosure of the following related to agricultural activity covered by the Standard:            (a) nature and extent of government grants recognised in the financial statements;            (b) unfulfilled conditions and other contingencies attaching to government grants;            (c) significant decreases expected in the level of government grants.</p>	

**Ind AS 101, *First-time Adoption of Indian Accounting Standards***

SN o.	Referen ce	Disclosure	Y/NA/N M
1.	101.22	In any financial statements containing historical summaries or comparative information in accordance with previous GAAP, an entity shall: (a) label the previous GAAP information prominently as not being prepared in accordance with Ind ASs; and (b) disclose the nature of the main adjustments that would make it comply with Ind ASs. An entity need not quantify those adjustments.	
2.	101.24	If the entity recognised or reversed any impairment losses for the first time in preparing its opening Ind AS Balance Sheet, entity's first Ind AS financial statements shall include disclosures that Ind AS 36, <i>Impairment of Assets</i> , would have required if the entity had recognised those impairment losses or reversals in the period beginning with the date of transition to Ind ASs.	
3.	101.27A A	Disclosure of the fact and the accounting policy in case first time exemption option provided in accordance with paragraph D7AA is adopted until such time that those items of Property, plant and equipment, investment properties or intangible assets, as the case may be, are significantly depreciated, impaired or derecognised from the entity's Balance Sheet.	
4.	101.28	In case financial statements for previous periods are not presented, disclosure of that fact in first Ind AS financial statements.	
5.	101.29	In case, previously recognised financial asset is designated as a financial asset measured at fair value through profit or loss in accordance with paragraph D19A, disclosure of the fair value of financial assets so designated at the date of designation and their classification and carrying amount in the previous financial statements.	

6.	101.29A	In case, previously recognised financial liability is designated as a financial liability at fair value through profit or loss in accordance with paragraph D19, disclosure of the fair value of financial liabilities so designated at the date of designation and their classification and carrying amount in the previous financial statements.	
7.	101.30	In case fair value is used in opening Ind AS Balance Sheet as deemed cost for an item of property, plant and equipment or an intangible asset in accordance with paragraphs 101.D5 and 101.D7, first Ind AS financial statements shall disclose, for each line item in the opening Ind AS Balance Sheet: (a) the aggregate of those fair values; and (b) the aggregate adjustment to the carrying amounts reported under previous GAAP.	
8.	101.31	In case, deemed cost is used in opening Ind AS Balance Sheet for an investment in a subsidiary, joint venture or associate in its separate financial statements in accordance with paragraph 101.D15, first Ind AS separate financial statements shall disclose: (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.	
9.	101.31A	In case exemption in paragraph 101.D8A(b) for oil and gas assets is used, disclosure of that fact and the basis on which carrying amounts determined under previous GAAP were allocated.	
10.	101.31B	In case exemption in paragraph 101.D8B for operations subject to rate regulation is used, disclosure of that fact and the basis on which carrying amounts were determined under previous GAAP.	

11.	101.31C	<p>In case assets and liabilities is elected to measure at fair value and to use that fair value as the deemed cost in opening Ind AS Balance Sheet because of severe hyperinflation in accordance with paragraphs 101.D26–101.D30, first Ind AS financial statements shall disclose an explanation of how, and why, the entity had, and then ceased to have, a functional currency that has both of the following characteristics:</p> <p>(a) a reliable general price index is not available to all entities with transactions and balances in the currency.</p> <p>(b) exchangeability between the currency and a relatively stable foreign currency does not exist.</p>	
12.	101.33	<p>Ind AS 34 requires minimum disclosures, which are based on the assumption that users of the interim financial report also have access to the most recent annual financial statements. However, Ind AS 34 also requires an entity to disclose ‘any events or transactions that are material to an understanding of the current interim period’.</p> <p>Therefore, if a first-time adopter did not, in its most recent annual financial statements in accordance with previous GAAP, disclosed the information material to an understanding of the current interim period, disclosure in interim financial report that information or inclusion of a cross-reference to another published document that includes it.</p>	
13.	101.B8 A	<p>Disclosure of the carrying amount at the reporting date of the financial assets whose contractual cash flow characteristics have been assessed based on the facts and circumstances that existed at the date of transition to Ind ASs without taking into account the requirements related to the modification of the time value of money element in paragraphs 109.B4.1.9B–109.B4.1.9D until those financial assets are derecognized.</p>	

14.	101.B8 B	Disclosure of the carrying amount at the reporting date of the financial assets whose contractual cash flow characteristics have been assessed based on the facts and circumstances that existed at the date of transition to Ind ASs without taking into account the exception for prepayment features in paragraph 109.B4.1.12 until those financial assets are derecognised.	
15.	101.D2	<p>A first-time adopter is encouraged, but not required, to apply Ind AS 102, <i>Share based payment</i>, to equity instruments that vested before date of transition to Ind ASs.</p> <p>In case a first-time adopter elects to apply Ind AS 102 to such equity instruments, it may do so only if disclosure is made publicly of the fair value of those equity instruments, determined at the measurement date, as defined in Ind AS 102.</p> <p>For all grants of equity instruments to which Ind AS 102 has not been applied (eg, equity instruments vested but not settled before date of transition to Ind AS), disclosure by a first-time adopter of the information required by paragraphs 102.44 and 102.45.</p>	
16.	101.D4	An entity shall apply Ind AS 104, <i>Insurance Contracts</i> , for annual periods beginning on or after date of transition to Ind ASs. Earlier application is encouraged. Disclosure of the fact that entity applies this Ind AS 104 for an earlier period.	
17.	101.D4	If it is impracticable, when an entity first applies Ind AS 104, 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 this Ind AS, disclosure of that fact.	
18.	101.D22 (iii)	Disclosure of the fact that retrospective remeasurement of service arrangement assets is not practicable	

19.	101.D31 AD	If aggregating all previously proportionately consolidated assets and liabilities results in negative net assets, an entity shall assess whether it has legal or constructive obligations in relation to the negative net assets and, if so, the entity shall recognise the corresponding liability. If the entity concludes that it does not have legal or constructive obligations in relation to the negative net assets, it shall not recognise the corresponding liability but it shall adjust retained earnings at the date of transition to Ind ASs. Disclosure of this fact, along with its cumulative unrecognised share of losses of its joint ventures at the date of transition to Ind ASs.	
20.	101.D31 AE	Disclosure of a breakdown of the assets and liabilities that have been aggregated into the single line investment balance at the date of transition to Ind ASs. That disclosure shall be prepared in an aggregated manner for all joint ventures at the date of transition to Ind ASs.	
21.	101.D36	Disclosure of the date from which the Appendix D of Ind AS 18 has been applied.	

## Ind AS 102, *Share-based Payments*

SN o.	Referenc e	Disclosure	Y/NA/N M
1.	102.45(a)	<p>With regard to the nature and extent of share-based transactions, disclosure of:</p> <p>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, and</p> <p>b) aggregated information for substantially similar types of share-based payment arrangements (unless separate disclosure of each arrangement is necessary).</p>	
2.	102.45(b)	<p>Disclosure of the number and weighted average exercise prices of share options for each of the following groups of options:</p> <p>(i) Outstanding at the beginning of the period,</p> <p>(ii) Granted during the period,</p> <p>(iii) Forfeited during the period,</p> <p>(iv) Exercised during the period,</p> <p>(v) Expired during the period,</p> <p>(vi) Outstanding at the end of the period, and</p> <p>(vii) Exercisable at the end of the period.</p>	
3.	102.45(c)	<p>Disclosure of weighted average share price at the date of exercise with regards to share options exercised during the period.</p> <p>Disclosure of the weighted average share price during the period, if options were exercised on a regular basis throughout the period.</p>	
4.	102.45(d)	<p>For share options outstanding at the end of the period, disclosure of the range of exercise prices and weighted average remaining contractual life.</p> <p>If the range of exercise prices is wide, the outstanding options is divided into ranges that are meaningful for assessing number and timing of additional shares that may be issued and the cash that may be received upon exercise of those options.</p>	

5.	102.46	Disclosure of 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.	
6.	102.47	<p>In case the fair value of goods or services received is measured as consideration for equity instruments of the entity indirectly, by reference to the fair value of the equity instruments granted, disclosure of at least the following:</p> <p>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:</p> <ul style="list-style-type: none"> <li>i) the option pricing model used and the inputs to that model, including the weighted average share price, exercise price, expected volatility, option life, expected dividends, the risk-free interest rate and any other inputs to the model, including the method used and the assumptions made to incorporate the effects of expected early exercise,</li> <li>ii) how expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility, and</li> <li>iii) whether and how any other features of the option grant were incorporated into the measurement of fair value, such as a market condition.</li> </ul> <p>b) For other equity instruments granted during the period (i.e. 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:</p> <ul style="list-style-type: none"> <li>i) if fair value was not measured on the basis of an observable market price, how it was determined,</li> </ul>	

		<ul style="list-style-type: none"> <li>ii) whether and how any other features of the equity instruments granted were incorporated into the measurement of fair value.</li> <li>iii) whether and how any other features of the equity instruments granted were incorporated into the measurement of fair value.</li> <li>c) For share-based payment arrangements that were modified during the period: <ul style="list-style-type: none"> <li>i) an explanation of those modifications</li> <li>ii) the incremental fair value granted (as a result of those modifications), and</li> <li>iii) information on how the incremental fair value granted was measured, consistently with the requirements set out in (a) and (b) above, where applicable.</li> </ul> </li> </ul>	
7.	102.48	In case fair value of goods or services received during the period is measured directly, disclosure of how that fair value was determined.	
8.	102.49	In case the presumption that the fair value of the goods or services received cannot be estimated reliably is rebutted, disclosure of that fact, and an explanation of why the presumption was rebutted.	
9.	102.51	<p>Disclosure of the following with regard to understanding the effect of share-based payment transactions on the entity's profit or loss for the period and on its financial position:</p> <ul style="list-style-type: none"> <li>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 hence were recognised immediately as an expense, including portion of the total expense that arises from transactions accounted for as equity-settled share-based payment transactions, and</li> <li>b) for liabilities arising from share-based payment transactions, has the entity disclosed: <ul style="list-style-type: none"> <li>i) the total carrying amount at the end of the period,</li> </ul> </li> </ul>	

		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.	
10.	102.52	<p>If the information required to be disclosed by this Standard does not satisfy the principles in the disclosure paragraphs, has the entity disclosed such additional information as is necessary to satisfy them.</p> <p>For example, if an entity has classified any share-based payment transactions as equity-settled in accordance with paragraph 102.33F, disclosure of an estimate of the amount that it expects to transfer to the tax authority to settle the employee's tax obligation when it is necessary to inform users about the future cash flow effects associated with the share-based payment arrangement.</p>	

## Ind AS 103, *Business Combinations*

SN o.	Reference	Disclosure	Y/NA/NM
1.	103.59	Disclosure by the acquirer regarding information that enables users of its financial statements to evaluate the nature and financial effect of a business combination that occurs either: (a) during the current reporting period; or (b) after the end of the reporting period but before the financial statements are approved for issue.	
2.	103.61	Disclosure by the acquirer regarding 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.	103.63	If the specific disclosures required by this and other Ind ASs do not meet the objectives set out in paragraphs 103.59 and 103.61, disclosure of whatever additional information is necessary to meet those objectives.	
4.	103.B64	To meet the objective in paragraph 103.59, disclosure by the acquirer of the following information for each business combination that occurs during the reporting period: (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. (e) a qualitative description of the factors that make up the goodwill recognised, such as expected synergies from combining operations of the acquiree and the acquirer, intangible assets that do not qualify for separate recognition or other factors.	

	<p>(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:</p> <ul style="list-style-type: none"> <li>(i) cash;</li> <li>(ii) other tangible or intangible assets, including a business or subsidiary of the acquirer;</li> <li>(iii) liabilities incurred, for example, a liability for contingent consideration; and</li> <li>(iv) equity interests of the acquirer, including the number of instruments or interests issued or issuable and the method of measuring the fair value of those instruments or interests</li> </ul> <p>(g) for contingent consideration arrangements and indemnification assets:</p> <ul style="list-style-type: none"> <li>(i) the amount recognised as of the acquisition date;</li> <li>(ii) a description of the arrangement and the basis for determining the amount of the payment; and</li> <li>(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 shall disclose that fact.</li> </ul> <p>(h) for acquired receivables:</p> <ul style="list-style-type: none"> <li>(i) the fair value of the receivables;</li> <li>(ii) the gross contractual amounts receivable; and</li> <li>(iii) the best estimate at the acquisition date of the contractual cash flows not expected to be collected.</li> </ul> <p>The disclosures shall be provided by major class of receivable, such as loans, direct finance leases and any other class of receivables.</p> <ul style="list-style-type: none"> <li>(i) the amounts recognised as of the acquisition date for each major class of assets acquired and liabilities assumed.</li> </ul> <p>(j) for each contingent liability recognised in accordance with paragraph 103.23, the information required in paragraph 37.85. If a</p>	
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	<p>contingent liability is not recognised because its fair value cannot be measured reliably, the acquirer shall disclose:</p> <ul style="list-style-type: none"> <li>(i) the information required by paragraph 37.86; and</li> <li>(ii) the reasons why the liability cannot be measured reliably.</li> </ul> <p>(k) the total amount of goodwill that is expected to be deductible for tax purposes.</p> <p>(l) for transactions that are recognised separately from the acquisition of assets and assumption of liabilities in the business combination in accordance with paragraph 103.51:</p> <ul style="list-style-type: none"> <li>(i) a description of each transaction;</li> <li>(ii) how the acquirer accounted for each transaction;</li> <li>(iii) the amounts recognised for each transaction and the line item in the financial statements in which each amount is recognised; and</li> <li>(iv) if the transaction is the effective settlement of a pre-existing relationship, the method used to determine the settlement amount.</li> </ul> <p>(m) the disclosure of separately recognised transactions required by (l) shall 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 profit and loss in which those expenses are recognised. The amount of any issue costs not recognised as an expense and how they were recognised shall also be disclosed.</p> <p>(n) in a bargain purchase (in accordance with paragraphs 103.34–103.36A):</p> <ul style="list-style-type: none"> <li>(i) the amount of any gain recognised in other comprehensive income in accordance with paragraph 103.34;</li> <li>(ii) the amount of any gain directly recognised in equity in accordance with paragraph 103.36A; and</li> <li>(iii) a description of the reasons why the transaction resulted in a gain in case of (i) above.</li> </ul>
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	<p>(o) for each business combination in which the acquirer holds less than 100 per cent of the equity interests in the acquiree at the acquisition date:</p> <ul style="list-style-type: none"> <li>(i) the amount of the non-controlling interest in the acquiree recognised at the acquisition date and the measurement basis for that amount; and</li> <li>(ii) for each non-controlling interest in an acquiree measured at fair value, the valuation technique(s) and significant inputs used to measure that value.</li> </ul> <p>(p) in a business combination achieved in stages:</p> <ul style="list-style-type: none"> <li>(i) the acquisition-date fair value of the equity interest in the acquiree held by the acquirer immediately before the acquisition date; and</li> <li>(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 (paragraph 103.42) and the line item in the statement of profit and loss in which that gain or loss is recognised.</li> </ul> <p>(q) the following information:</p> <ul style="list-style-type: none"> <li>(i) the amounts of revenue and profit or loss of the acquiree since the acquisition date included in the consolidated statement of profit and loss for the reporting period; and</li> <li>(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.</li> </ul> <p>If disclosure of any of the information required by this subparagraph is impracticable, disclosure by the acquirer of that fact and explanation why the disclosure is impracticable. This Ind AS uses the term 'impracticable' with the same meaning as in Ind AS 8, <i>Accounting Policies, Changes in Accounting Estimates and Errors</i>.</p>	
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5.	103.B6 5	For individually immaterial business combinations occurring during the reporting period that are material collectively, disclosure by acquirer in aggregate the information required by paragraph 103.B64(e)–(q).	
6.	103.B6 6	If the acquisition date of a business combination is after the end of the reporting period but before the financial statements are approved for issue, disclosure by acquirer the information required by paragraph 103.B64 unless the initial accounting for the business combination is incomplete at the time the financial statements are approved for issue. In that situation, the acquirer shall describe which disclosures could not be made and the reasons why they cannot be made.	
7.	103.B6 7	<p>To meet the objective in paragraph 103.61, disclosure of the following information for each material business combination or in the aggregate for individually immaterial business combinations that are material collectively:</p> <p>(a) if the initial accounting for a business combination is incomplete (see paragraph 103.45) for particular assets, liabilities, non-controlling interests or items of consideration and the amounts recognised in the financial statements for the business combination thus have been determined only provisionally:</p> <ul style="list-style-type: none"> <li>(i) the reasons why the initial accounting for the business combination is incomplete;</li> <li>(ii) the assets, liabilities, equity interests or items of consideration for which the initial accounting is incomplete; and</li> <li>(iii) the nature and amount of any measurement period adjustments recognised during the reporting period in accordance with paragraph 103.49.</li> </ul> <p>(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.</p>	

	<p>(c) for contingent liabilities recognised in a business combination, the acquirer shall disclose the information required by paragraphs 37.84 and 37.85 for each class of provision.</p> <p>(d) a reconciliation of the carrying amount of goodwill at the beginning and end of the reporting period showing separately:</p> <ul style="list-style-type: none"> <li>(i) the gross amount and accumulated impairment losses at the beginning of the reporting period.</li> <li>(ii) additional goodwill recognised during the reporting period, except goodwill included in a disposal group that, on acquisition, meets the criteria to be classified as held for sale in accordance with Ind AS 105, <i>Non-current Assets Held for Sale and Discontinued Operations</i>.</li> <li>(iii) adjustments resulting from the subsequent recognition of deferred tax assets during the reporting period in accordance with paragraph 103.67.</li> <li>(iv) goodwill included in a disposal group classified as held for sale in accordance with Ind AS 105 and goodwill derecognised during the reporting period without having previously been included in a disposal group classified as held for sale.</li> <li>(v) impairment losses recognised during the reporting period in accordance with Ind AS 36. (Ind AS 36 requires disclosure of information about the recoverable amount and impairment of goodwill in addition to this requirement.)</li> <li>(vi) net exchange rate differences arising during the reporting period in accordance with Ind AS 21, <i>The Effects of Changes in Foreign Exchange Rates</i>.</li> <li>(vii) any other changes in the carrying amount during the reporting.</li> </ul>	
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		<p>(viii) the gross amount and accumulated impairment losses at the end of the reporting period.</p> <p>(e) the amount and an explanation of any gain or loss recognised in the current reporting period that both:</p> <p>(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</p> <p>(ii) is of such a size, nature or incidence that disclosure is relevant to understanding the combined entity's financial statements.</p>	
8.	103.C1 3	<p>Following disclosures in the first financial statements following the business combination:</p> <p>(a) names and general nature of business of the combining entities,</p> <p>(b) date on which transferor obtains control of the transferee,</p> <p>(c) description and number of shares issued, together with the percentage of each entity's equity shares exchanged to effect the combination, and</p> <p>(d) amount of any difference between the consideration and the value of net assets taken over, and the treatment thereof.</p>	
9.	103.C1 4	<p>When a combination is effected after the balance sheet but before approval of the financial statements, disclosure in accordance with Ind AS 10, but the combination is not incorporated in the financial statements.</p>	

## Ind AS 104, *Insurance Contracts*

SN o.	Reference	Disclosure	Y/NA/N M
1.	104.36	Disclose by an insurer of information that identifies and explains the amounts in its financial statements arising from insurance contracts.	
2.	104.37	<p>To comply with paragraph 104.36, disclosure by an insurer:</p> <ul style="list-style-type: none"> <li>(a) its accounting policies for insurance contracts and related assets, liabilities, income and expense.</li> <li>(b) the recognised assets, liabilities, income and expense (and, if it presents its statement of cash flows using the direct method, cash flows) arising from insurance contracts. Furthermore, if the insurer is a cedant, disclosure of: <ul style="list-style-type: none"> <li>(i) gains and losses recognised in profit or loss on buying reinsurance; and</li> <li>(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.</li> </ul> </li> <li>(c) the process used to determine the assumptions that have the greatest effect on the measurement of the recognised amounts described in (b). When practicable, a quantified disclosure of those assumptions.</li> <li>(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.</li> <li>(e) reconciliations of changes in insurance liabilities, reinsurance assets and, if any, related deferred acquisition costs.</li> </ul>	
3.	104.38	Disclosure of information by an insurer that enables users of its financial statements to evaluate the nature and extent of risks arising from insurance contracts.	

4.	104.39	<p>To comply with paragraph 104.38, disclosure by an insurer:</p> <ul style="list-style-type: none"> <li>(a) its objectives, policies and processes for managing risks arising from insurance contracts and the methods used to manage those risks.</li> <li>(b) information about insurance risk (both before and after risk mitigation by reinsurance), including information about: <ul style="list-style-type: none"> <li>(i) sensitivity to insurance risk (see paragraph 104.39A).</li> <li>(ii) concentrations of insurance risk, including a description of how management determines concentrations and a description of the shared characteristic that identifies each concentration (e.g., type of insured event, geographical area, or currency).</li> <li>(iii) actual claims compared with previous estimates (i.e., claims development). The disclosure about claims development shall go back to the period when the earliest material claim arose for which there is still uncertainty about the amount and timing of the claims payments, but need not go back more than ten years. Disclosure of this information is not required for claims for which uncertainty about the amount and timing of claims payments is typically resolved within one year.</li> </ul> </li> <li>(c) information about credit risk, liquidity risk and market risk that paragraphs 107.31–107.42 would require if the insurance contracts were within the scope of Ind AS 107. However: <ul style="list-style-type: none"> <li>(i) the maturity analysis need not provided as required by paragraph 107.39(a) and (b) if it discloses information about the estimated timing of the net cash outflows resulting from recognised insurance liabilities instead. This may take the form of an analysis, by estimated timing, of the amounts recognised in the balance sheet.</li> <li>(ii) if an insurer uses an alternative method conditions, such as an embedded value analysis, it may use that sensitivity analysis to</li> </ul> </li> </ul>
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		<p>meet the requirement in paragraph 107.40(a). Such an insurer shall also provide the disclosures required by paragraph 107.41.</p> <p>(d) 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>	
5.	104.39 A	<p>To comply with paragraph 104.39(c)(i), disclosure by an insurer either (a) or (b) as follows:</p> <p>(a) a sensitivity analysis that shows how profit or loss and equity would have been affected if changes in the relevant risk variable that were reasonably possible at the end of the reporting period had 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 107.41.</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>	

**Ind AS 105, *Non-current Assets Held for Sale and Discontinued Operations***

SN o.	Referen ce	Disclosure	Y/NA/N M
1.	105.30 and 105.33	<p>Disclosure of following information that enables users of the financial statements to evaluate the financial effects of discontinued operations and disposals of non-current assets (or disposal groups):</p> <p>(a) a single amount in the statement of profit and loss comprising the total of:</p> <ul style="list-style-type: none"> <li>(i) the post-tax profit or loss of discontinued operations and</li> <li>(ii) the post-tax gain or loss recognised on the measurement to fair value less costs to sell or on the disposal of the assets or disposal group(s) constituting the discontinued operation.</li> </ul> <p>(b) an analysis of the single amount in (a) into:</p> <ul style="list-style-type: none"> <li>(i) the revenue, expenses and pre-tax profit or loss of discontinued operations;</li> <li>(ii) the related income tax expense as required by paragraph 12.81(h); and</li> <li>(iii) the gain or loss recognised on the measurement to fair value less costs to sell or on the disposal of the assets or disposal group(s) constituting the discontinued operation.</li> <li>(iv) the related income tax expense as required by paragraph 12.81(h). The analysis may be presented in the notes or in the statement of profit and loss. If it is presented in the statement of profit and loss it shall be presented in a section identified as relating to discontinued operations, ie separately from continuing operations. The analysis is not required for disposal groups that are newly acquired subsidiaries that meet the criteria to be classified as held for sale on acquisition (see paragraph 11).</li> </ul>	

		<p>(c) the net cash flows attributable to the operating, investing and financing activities of discontinued operations. These disclosures may be presented either in the notes or in the financial statements. These disclosures are not required for disposal groups that are newly acquired subsidiaries that meet the criteria to be classified as held for sale on acquisition (see paragraph 11).</p> <p>(d) 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 profit and loss.</p>	
2.	105.34	Re-presentation of the disclosures in paragraph 105.33 for prior periods presented in the financial statements so that the disclosures relate to all operations that have been discontinued by the end of the reporting period for the latest period presented.	
3.	105.35	<p>Separate classification in discontinued operations 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. Disclosures of the nature and amount of such adjustments.</p> <p>Examples of circumstances in which these adjustments may arise include the following:</p> <p>(a) the resolution of uncertainties that arise from the terms of the disposal transaction, such as the resolution of purchase price adjustments and indemnification issues with the purchaser.</p> <p>(b) the resolution of uncertainties that arise from and are directly related to the operations of the component before its disposal, such as environmental and product warranty obligations retained by the seller.</p> <p>(c) the settlement of employee benefit plan obligations, provided that the settlement is directly related to the disposal transaction</p>	

4.	105.36	If an entity ceases to classify a component of an entity as held for sale, the results of operations of the component previously presented in discontinued operations in accordance with paragraphs 105.33–105.35 shall be reclassified and included in income from continuing operations for all periods presented. The amounts for prior periods shall be described as having been re-presented.	
5.	105.36A	In case entity committed to a sale plan involving loss of control of a subsidiary, disclosure of the information required in paragraphs 105.33–105.36 when the subsidiary is a disposal group that meets the definition of a discontinued operation in accordance with paragraph 105.32.	
6.	105.37	<b>Gains or losses relating to continuing operations</b> Whether any gain or loss on the remeasurement of a non-current asset (or disposal group) classified as held for sale that does not meet the definition of a discontinued operation is included in profit or loss from continuing operations.	
7.	105.38	For non-current asset or disposal group classified as held for sale, disclosure of: (a) non-current asset and the assets of a disposal group classified as held for sale separately from other assets in the balance sheet. (b) liabilities of a disposal group classified as held for sale separately from other liabilities in the balance sheet. (c) assets and liabilities not offset and presented as a single amount. (d) the major classes of assets and liabilities classified as held for sale either in the balance sheet or in the notes, except as permitted by paragraph 105.39. (e) cumulative income or expense recognised in other comprehensive income relating to a non-current asset (or disposal group) classified as held for sale	

8.	105.39	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 (see paragraph 105.11).	
		<b>Additional disclosures</b>	
9.	105.41	Disclosure of the following information in the notes in the period in which a non-current asset (or disposal group) has been either classified as held for sale or sold: (a) a description of the non-current asset (or disposal group); (b) a description of the facts and circumstances of the sale, or leading to the expected disposal, and the expected manner and timing of that disposal; (c) the gain or loss recognised in accordance with paragraphs 105.20–105.22 and, if not separately presented in the statement of profit and loss, the caption in the statement of profit and loss that includes that gain or loss; (d) if applicable, the reportable segment in which the non-current asset (or disposal group) is presented in accordance with Ind AS 108, <i>Operating Segments</i> .	
10.	105.42	In case either paragraph 105.26 or paragraph 105.29 applies, disclosure of, in the period of the decision to change the plan to sell the non-current asset (or disposal group), a description of the facts and circumstances leading to the decision and the effect of the decision on the results of operations for the period and any prior periods presented.	

**Ind AS 106, *Exploration for and Evaluation of Mineral Resources***

SN o.	Reference	Disclosure	Y/NA/N M
1.	106.18	In case, on assessment, facts and circumstances suggest that the carrying amount of exploration and evaluation assets exceeds its recoverable amount, disclosure of any resulting impairment loss in accordance with Ind AS 36, except as provided by paragraph 106.21.	
2.	106.23	Disclosure of information that identifies and explains the amounts recognised in its financial statements arising from the exploration for and evaluation of mineral resources.	
3.	106.24	To comply with paragraph 106.23, disclosure of: (a) its accounting policies for exploration and evaluation expenditures including the recognition of exploration and evaluation assets. (b) the amounts of assets, liabilities, income and expense and operating and investing cash flows arising from the exploration for and evaluation of mineral resources.	
4.	106.25	Treat exploration and evaluation of assets as a separate class of assets and make the disclosures required by either Ind AS 16 or Ind AS 38 consistent with how the assets are classified.	

## Ind AS 107, *Financial Instruments: Disclosures*

Disclosure requirements for Ind AS 109 and Ind AS 32 are laid down in Ind AS 107.

SN o.	Referen ce	Disclosure	Y/NA/N M
		<b>Balance Sheet-Categories of financial assets and financial liabilities</b>	
1.	107.8	<p>The carrying amounts of each of the following categories, as specified in Ind AS 109, shall be disclosed either in the balance sheet or in the notes:</p> <ul style="list-style-type: none"> <li>(a) financial assets measured at fair value through profit or loss, showing separately (i) those designated as such upon initial recognition or subsequently in accordance with paragraph 109.6.7.1 and (ii) those mandatorily measured at fair value through profit or loss in accordance with Ind AS 109.</li> <li>(b) financial liabilities at fair value through profit or loss, showing separately (i) those designated as such upon initial recognition or subsequently in accordance with paragraph 6.7.1 of Ind AS 109 and (ii) those that meet the definition of held for trading in Ind AS 109 .</li> <li>(c) financial assets measured at amortised cost.</li> <li>(d) financial liabilities measured at amortised cost.</li> <li>(e) financial assets measured at fair value through other comprehensive income, showing separately (i) financial assets that are measured at fair value through other comprehensive income in accordance with paragraph 109.4.1.2A; and (ii) investments in equity instruments designated as such upon initial recognition in accordance with paragraph 109.5.7.5.</li> </ul>	
		<b>Balance Sheet-Financial assets or financial liabilities at fair value through profit or loss</b>	

2.	107.9	<p>In case a financial asset (or group of financial assets) has designated as measured at fair value through profit or loss that would otherwise be measured at fair value through other comprehensive income or amortised cost, disclosure of:</p> <p>(a) the maximum exposure to credit risk (see paragraph 107.36(a)) 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 (see paragraph 107.36(b)).</p> <p>(c) the amount of change, during the period and cumulatively, in the fair value of the financial asset (or group of financial assets) that is attributable to changes in the credit risk of the financial asset determined either:</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. 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.</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>	

3.	107.10	<p>In case a financial liability has been designated as at fair value through profit or loss in accordance with paragraph 109.4.2.2 and is required to present the effects of changes in that liability's credit risk in other comprehensive income (see paragraph 109.5.7.7), disclosure of:</p> <p>(a) the amount of change, cumulatively, in the fair value of the financial liability that is attributable to changes in the credit risk of that liability (see paragraphs 109.B5.7.13-109.B5.7.20) for guidance on determining the effects of changes in a liability's credit risk).</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> <p>(c) any transfers of the cumulative gain or loss within equity during the period including the reason for such transfers.</p> <p>(d) if a liability is derecognised during the period, the amount (if any) presented in other comprehensive income that was realised at derecognition.</p>	
4.	107.10A	<p>In case a financial liability has been designated as at fair value through profit or loss in accordance with paragraph 109.4.2.2 and is required to present all changes in the fair value of that liability (including the effects of changes in the credit risk of the liability) in profit or loss (see paragraphs 109.5.7.7 and 109.5.7.8), disclosure of:</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 (see paragraphs 109.B5.7.13–109.B5.7.20 for guidance on determining the effects of changes in a liability's credit risk); and</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>	

5.	107.11	<p>Disclosure of:</p> <p>(a) a detailed description of the methods used to comply with the requirements in paragraphs 107.9(c), 107.10(a) and 107.10A(a) and paragraph 109.5.7.7(a), including an explanation of why the method is appropriate.</p>	
		<p>(b) in case it is believed that the disclosure has given, either in the balance sheet or in the notes, to comply with the requirements in paragraph 107.9(c), 107.10(a) or 107.10A(a) or paragraph 109. 5.7.7(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>(c) a detailed description of the methodology or methodologies used to determine whether presenting the effects of changes in a liability's credit risk in other comprehensive income would create or enlarge an accounting mismatch in profit or loss (see paragraphs 109.5.7.7 and 109.5.7.8). In case the effects of changes in a liability's credit risk in profit or loss (see paragraph 109.5.7.8), is required to present, the disclosure must include a detailed description of the economic relationship described in paragraph 109.B5.7.6.</p>	
		<b>Investments in equity instruments designated at fair value through other comprehensive income</b>	
6.	107.11A	<p>In case investments in equity instruments are designated to be measured at fair value through other comprehensive income, as permitted by paragraph 109.5.7.5, disclosure of:</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.</p> <p>(e) any transfers of the cumulative gain or loss within equity during the period including the reason for such transfers.</p>	
7.	107.11B	<p>In case investments in equity instruments measured at fair value through other comprehensive income is derecognised during the reporting period, disclosure of:</p> <p>(a) the reasons for disposing of the investments.</p> <p>(b) the fair value of the investments at the date of derecognition.</p> <p>(c) the cumulative gain or loss on disposal.</p>	
		<b>Re-classification</b>	
8.	107.12B	<p>Disclosure if, in the current or previous reporting periods, entity has reclassified any financial assets in accordance with paragraph 109.4.4.1. For each such event, disclosure of:</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.</p> <p>(c) the amount reclassified into and out of each category.</p>	
9.	107.12C	<p>For each reporting period following reclassification until derecognition, disclosure for assets reclassified out of the fair value through profit or loss category so that they are measured at amortised cost or fair value through other comprehensive income in accordance with paragraph 109.4.4.1:</p> <p>(a) the effective interest rate determined on the date of reclassification; and</p> <p>(b) the interest revenue recognised.</p>	

10.	107.12D	<p>If, since its last annual reporting date, financial assets reclassified out of the fair value through other comprehensive income category so that they are measured at amortised cost or out of the fair value through profit or loss category so that they are measured at amortised cost or fair value through other comprehensive income disclosure of:</p> <p>(a) the fair value of the financial assets at the end of the reporting period; and</p> <p>(b) the fair value gain or loss that would have been recognised in profit or loss or other comprehensive income during the reporting period if the financial assets had not been reclassified.</p>	
		<b>Offsetting financial assets and financial liabilities</b>	
11.	107.13A	<p>Disclosures in paragraphs 107.13B–107.13E supplement the other disclosure requirements of Ind AS 107 and are required for all recognised financial instruments that are set off in accordance with paragraph 32.42. These disclosures also apply to recognised financial instruments that are subject to an enforceable master netting arrangement or similar agreement, irrespective of whether they are set off in accordance with paragraph 32.42.</p>	
12.	107.13B	<p>Disclosure of information to enable users of financial statements to evaluate the effect or potential effect of netting arrangements on the entity's financial position. This includes the effect or potential effect of rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities that are within the scope of paragraph 107.13A.</p>	
13.	107.13C	<p>To meet the objective in paragraph 107.13B, disclosure of, at the end of the reporting period, the following quantitative information separately for recognised financial assets and recognised financial liabilities that are within the scope of paragraph 107.13A:</p> <p>(a) the gross amounts of those recognised financial assets and recognised financial liabilities;</p>	

		<p>(b) the amounts that are set-off in accordance with the criteria in paragraph 32.42 when determining the net amounts presented in the statement of financial position;</p> <p>(c) the net amounts presented in the balance sheet;</p> <p>(d) the amounts subject to an enforceable master netting arrangement or similar agreement that are not otherwise included in paragraph 107.13C(b), including:</p> <p>(i) amounts related to recognised financial instruments that do not meet some or all of the offsetting criteria in paragraph 32.42; and</p> <p>(ii) amounts related to financial collateral (including cash collateral); and</p> <p>(e) the net amount after deducting the amounts in (d) from the amounts in (c) above.</p> <p>The information required by this paragraph shall be presented in a tabular format, separately for financial assets and financial liabilities, unless another format is more appropriate.</p>	
14.	107.13D	The total amount disclosed in accordance with paragraph 107.13C(d) for an instrument shall be limited to the amount in paragraph 107.13C(c) for that instrument.	
15.	107.13E	A description in the disclosures of the rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities subject to enforceable master netting arrangements and similar agreements that are disclosed in accordance with paragraph 107.13C(d), including the nature of those rights.	
16.	107.13F	If the information required by paragraphs 107.13B–107.13E is disclosed in more than one note to the financial statements, cross-reference between those notes.	
		<b>Collateral</b>	
		Disclosure of:	
		(a) the carrying amount of financial assets it has pledged as collateral for liabilities or contingent	

17.	107.14	liabilities, including amounts that have been reclassified in accordance with paragraph 109.3.2.23(a); and (b) the terms and conditions relating to its pledge.	
18.	107.15	In case an entity holds collateral (of financial or non-financial assets) and is permitted to sell or repledge the collateral in the absence of default by the owner of the collateral, disclosure of: (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.	
		<b>Allowance account for credit losses</b>	
19.	107.16A	The carrying amount of financial assets measured at fair value through other comprehensive income in accordance with paragraph 109.4.1.2A is not reduced by a loss allowance and an entity shall not present the loss allowance separately in the balance sheet as a reduction of the carrying amount of the financial asset. However, disclosure of the loss allowance in the notes to the financial statements.	
		<b>Compound financial instruments with multiple embedded derivatives</b>	
20.	107.17	In case an instrument is issued that contains both a liability and an equity component (see paragraph 32.28) and the instrument has multiple embedded derivatives whose values are interdependent (such as a callable convertible debt instrument), disclosure of the existence of those features.	
		<b>Defaults and breaches</b>	
21.	107.18	For loans payable recognised at the end of the reporting period, disclosure of: (a) details of any defaults during the period of principal, interest, sinking fund, or redemption terms of those loans payable; (b) the carrying amount of the loans payable in default at the end of the reporting period; and (c) whether the default was remedied, or the terms of the loans payable were renegotiated, before the financial statements were approved for issue.	

22.	107.19	If, during the period, there were breaches of loan agreement terms other than those described in paragraph 107.18, disclosure of the same information as required by paragraph 107.18 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 end of the reporting period).	
		<b>Statement of profit and loss</b> <b>Items of income, expense, gains or losses</b>	
23.	107.20	<p>Disclosure of items of income, expense, gains or losses either in the statement of profit and loss or in the notes:</p> <p>(a) net gains or net losses on:</p> <ul style="list-style-type: none"> <li>(i) financial assets or financial liabilities measured at fair value through profit or loss, showing separately those on financial assets or financial liabilities designated as such upon initial recognition or subsequently in accordance with paragraph 109.6.7.1, and those on financial assets or financial liabilities that are mandatorily measured at fair value through profit or loss in accordance with Ind AS 109 (eg financial liabilities that meet the definition of held for trading in Ind AS 109). 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.</li> <li>(ii) financial liabilities measured at amortised cost.</li> <li>(iii) financial assets measured at amortised cost.</li> <li>(iv) investments in equity instruments designated at fair value through other comprehensive income in accordance with paragraph 109.5.7.5.</li> </ul>	

		<p>(v) financial assets measured at fair value through other comprehensive income in accordance with paragraph 109.4.1.2A, showing separately the amount of gain or loss recognised in other comprehensive income during the period and the amount reclassified upon derecognition from accumulated other comprehensive income to profit or loss for the period.</p> <p>(b) Total interest revenue and total interest expense (calculated using the effective interest method) for financial assets that are measured at amortised cost or that are measured at fair value through other comprehensive income in accordance with paragraph 109.4.1.2A (showing these amounts separately); or financial liabilities that are not measured at fair value through profit or loss, and</p> <p>(c) Fee income and expense (other than amounts included in determining the effective interest rate) arising from:</p> <p>(i) Financial assets and 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>	
24.	107.20A	Disclosure of an analysis of the gain or loss recognised in the statement of profit and loss, arising from the derecognition of financial assets measured at amortised cost, showing separately gains and losses arising from derecognition of those financial assets along with the reasons for derecognition.	
		<b>Other disclosures</b>	
		<b>Accounting policies</b>	

25.	107.21 and 107.B5	<p>Disclosure of, in accordance with paragraph 1.117, in the summary of significant accounting policies, the measurement basis (or bases) used in preparing the financial statements and the other accounting policies used that are relevant to an understanding of the financial statements.</p> <p>For financial instruments, such disclosures may include:</p> <p>(a) For financial liabilities designated as at fair value through profit or loss:</p> <p>(i) The nature of the financial liabilities the entity has designated as at fair value through profit or loss,</p> <p>(ii) The criteria for so designating such financial liabilities on initial recognition, and</p> <p>(iii) How the entity has satisfied the conditions in paragraph 109.4.2.2 for such designation.</p> <p>(b) For financial assets designated as measured at fair value through profit or loss:</p> <p>(i) The nature of the financial assets the entity has designated as measured at fair value through profit or loss, and</p> <p>(ii) How the entity has satisfied the criteria in paragraph 109.4.1.5 for such designation.</p> <p>(c) Whether regular way purchases and sales of financial assets are accounted for at trade date or settlement date,</p> <p>(d) How net gains and losses on each category of financial instrument are determined, for example, whether the net gains or net losses on items at fair value through profit or loss include interest or dividend income, and</p>	
		<p>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.</p>	
		<b>Hedge accounting</b>	

26.	107.21A	<p>Disclosure requirements in paragraphs 107.21B-107.24F shall be applied for those risk exposures that it hedges, and for which it elects to apply hedge accounting.</p> <p>Has the entity disclosed the following information about:</p> <ul style="list-style-type: none"> <li>(a) The entity's risk management strategy and how it is applied to manage risk,</li> <li>(b) How the entity's hedging activities may affect the amount, timing and uncertainty of its future cash flows, and</li> <li>(c) The effect that hedge accounting has had on the entity's balance sheet, statement of profit and loss and statement of changes in equity.</li> </ul>	
27.	107.21B	<p>To ensure that all the relevant disclosures have been presented in a single note or separate section in its financial statements, or if not, has the information located elsewhere been adequately cross-referenced 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.</p>	
28.	107.21D	<p>To meet the objectives in paragraph 107.21A, entity shall (except as otherwise specified below) determine how much detail to disclose, how much emphasis to place on different aspects of the disclosure requirements, the appropriate level of aggregation or disaggregation, and whether users of financial statements need additional explanations to evaluate the quantitative information disclosed.</p> <p>It shall be ensured the same level of aggregation / disaggregation in the disclosure as it has in for related information between this standard and Ind AS 113, <i>Fair Value Measurement</i>.</p>	
		<b>The risk management strategy</b>	

29.	107.22A	<p>Explanation of risk management strategy for each risk category of risk exposures that has been hedge and for which hedge accounting is applied, such that users are able to evaluate:</p> <ul style="list-style-type: none"> <li>a) How each risk arises,</li> <li>b) How the entity manages risk, including whether the entity hedges an item in its entirety for all risks or hedges a risk component (or components) of an item and why, and</li> <li>c) The extent of risk exposures being managed.</li> </ul>	
30.	107.22B	<p>To meet the requirement in paragraph 107.22A, a description of information:</p> <ul style="list-style-type: none"> <li>(a) The hedging instruments that are used (and how they are used) to hedge risk exposures,</li> <li>(b) How the entity determined the economic relationship between the hedged item and the hedging instrument for the purpose of assessing hedge effectiveness, and</li> <li>(c) How the entity had established the hedge ratio and what the sources of hedge ineffectiveness are.</li> </ul>	
31.	107.22C	<p>In addition to disclosure required in paragraphs 107.22A-107.22B, qualitative or quantitative information about the following, when a specific risk component is designated as a hedged item:</p> <ul style="list-style-type: none"> <li>(a) How the entity determined the risk component that is designated as the hedged item (including a description of the nature of the relationship between the risk component and the item as a whole), and</li> <li>(b) How the risk component relates to the item in its entirety (for example, the designated risk component historically covered on average 80 per cent of the changes in fair value of the item as a whole).</li> </ul>	
		<p><b>The amount, timing and uncertainty of future cash flows</b></p>	

32.	107.23A 107.23 B	<p>Disclosure, by risk category, quantitative information to allow users of financial statements to evaluate the terms and conditions of hedging instruments and how they affect the amount, timing and uncertainty of future cash flows of the entity:</p> <p>To meet the above requirements the entity is required to provide a breakdown that disclosures:</p> <ul style="list-style-type: none"> <li>(a) A profile of the timing of the nominal amount of the hedging instrument, and</li> <li>(b) If applicable, the average price or rate (for example strike or forward prices, etc.) of the hedging instrument.</li> </ul>	
33.	107.23C	<p>In situations where entity frequently resets its hedging relationships because both the hedging instrument and the hedged item frequently change (i.e. the entity uses a dynamic process in which both the exposure and the hedging instruments used to manage that exposure do not remain the same for long) then, entity</p> <ul style="list-style-type: none"> <li>a) is exempt from providing the disclosure required by paragraph 107.23A and 107.23B</li> <li>b) has to disclose: <ul style="list-style-type: none"> <li>(i) Information about what the ultimate risk management strategy is in relation to those hedging relationships</li> <li>(ii) A description of how it reflects its risk management strategy by using hedge accounting and designating those particular hedging relationships, and</li> <li>(iii) An indication of how frequently the hedging relationships are discontinued and restarted as part of the entity's process in relation to those hedging relationships.</li> </ul> </li> </ul>	
34.	107.23D	<p>Disclosure by risk category a description of the sources of hedge ineffectiveness that are expected to affect the hedging relationship during its term.</p>	
35.	107.23E	<p>If other sources of hedge ineffectiveness emerge in a hedging relationship, disclosure of those sources by risk category and explained the resulting hedge ineffectiveness.</p>	

36.	107.23F	For cash flow hedges, disclosure of a description of an forecast transaction for which hedge accounting had been used in the previous period, but which is no longer expected to occur for cash flow hedges.	
		<b>The effects of hedge accounting on financial position and performance</b>	
37.	107.24A	<p>Disclosure of, in a tabular format, the following amounts related to items designated as hedging instruments separately by risk category for each type of hedge (fair value hedge, cash flow hedge or hedge of a net investment in a foreign operation):</p> <p>(a) The carrying amount of the hedging instruments (financial assets separately from financial liabilities),</p> <p>(b) The line item in the balance sheet that includes the hedging instrument,</p> <p>(c) The change in fair value of the hedging instrument used as the basis for recognising hedge ineffectiveness for the period, and</p> <p>(d) The nominal amounts (including quantities such as tonnes or cubic metres) of the hedging instruments.</p>	
38.	107.24B	<p>Disclosure of, in a tabular format, the following amount related to hedged items separately by risk category for each type of hedge as follows:</p> <p>(a) For fair value hedges:</p> <p>(i) The carrying amount of the hedged item recognised in the balance sheet (presenting assets separately from liabilities),</p> <p>(ii) The accumulated amount of fair value hedge adjustments on the hedged item included in the carrying amount of the hedged item recognised in the balance sheet (presenting assets separately from liabilities),</p> <p>(iii) The line item in the balance sheet that includes the hedged item,</p> <p>(iv) The change in value of the hedged item used as the basis for recognising hedge ineffectiveness for the period, and</p>	

		<p>(v) The accumulated amount of fair value hedge adjustments remaining in the balance sheet for any hedged items that have ceased to be adjusted for hedging gains and losses in accordance with paragraph 109.6.5.10.</p> <p>(b) For cash flow hedges and hedges of a net investment in a foreign operation:</p> <p>(i) The change in value of the hedged item used as the basis for recognising hedge ineffectiveness for the period (i.e. for cash flow hedges the change in value used to determine the recognised hedge ineffectiveness in accordance with paragraph 109.6.5.11(c)),</p> <p>(ii) The balances in the cash flow hedge reserve and the foreign currency translation reserve for continuing hedges that are accounted for in accordance with paragraphs 109.6.5.11 and 109.6.5.13(a), and</p> <p>(iii) The balances remaining in the cash flow hedge reserve and the foreign currency translation reserve from any hedging relationships for which hedge accounting is no longer applied.</p>	
39.	107.24C	<p>Disclosure of in a tabular format, the following amounts separately by risk category for the types of hedges:</p> <p>a) For fair value hedges:</p> <p>i) Hedge ineffectiveness, and</p> <p>ii) The line item in the statement of profit and loss that includes the recognised hedge ineffectiveness.</p> <p>b) For cash flow hedges and hedges of a net investment in a foreign operation:</p> <p>i) Hedging gains or losses of the reporting period that were recognised in other comprehensive income,</p> <p>ii) Hedge ineffectiveness recognised in profit or loss,</p>	

		<ul style="list-style-type: none"> <li>iii) The line item in the statement of profit and loss that includes the recognised hedge ineffectiveness,</li> <li>iv) The amount reclassified from the cash flow hedge reserve or the foreign currency translation reserve into profit or loss as a reclassification adjustment (see Ind AS 1) (differentiating between amounts for which hedge accounting had previously been used, but for which the hedged future cash flows are no longer expected to occur, and amounts that have been transferred because the hedged item has affected profit or loss),</li> <li>v) The line item in the statement of profit and loss that includes the reclassification adjustment (see Ind AS 1), and</li> <li>vi) For hedges of net positions, the hedging gains or losses recognised in a separate line item in the statement of profit and loss (see paragraph 109.6.6.4)</li> </ul>	
40.	107.24D	Disclosure of the fact and the reason, if the entity believes that the volume of hedging relationships to exemption in paragraph 107.23C applies, is unrepresentative of normal volumes during the period (i.e. the volume at the reporting date does not reflect the volumes during the period).	
41.	107.24E	<p>A reconciliation of each component of equity and an analysis of other comprehensive income in accordance with Ind AS 1 that, taken together:</p> <ul style="list-style-type: none"> <li>(a) differentiates, at a minimum, between the amounts that relate to the disclosures in paragraph 107.24C(b)(i) and 107.24C(b)(iv) as well as the amounts accounted for in accordance with paragraph 109.6.5.11(d)(i) and 109.6.5.11(d)(iii),</li> <li>(b) differentiates between the amounts associated with the time value of options that hedge transaction related hedged items and the amounts associated with the time value of options that hedge time-period related hedged items when an entity accounts for the time value</li> </ul>	

		<p>of an option in accordance with paragraph 109.6.5.15, and</p> <p>(c) differentiates between the amounts associated with forward elements of forward contracts and the foreign currency basis spreads of financial instruments that hedge transaction related hedged items, and the amounts associated with forward elements of forward contracts and the foreign currency basis spreads of financial instruments that hedge time-period related hedged items when an entity accounts for those amounts in accordance with paragraph 109.6.5.16.</p>	
42.	107.24F	<p>Disclosure of the information required in paragraph 107.24E separately by risk category. Disaggregation by risk may be provided in notes to financial statements.</p>	
		<p>Option to designate a credit exposure as measured at fair value through profit or loss</p>	
43.	107.24 G	<p>Disclosure of the following, if the entity has designated a financial instrument, or a proportion of it, as measured at fair value through profit or loss because it uses a credit derivative to manage the credit risk of that financial instrument:</p> <p>(a) For credit derivatives that have been used to manage the credit risk of financial instruments designated as measured at fair value through profit or loss in accordance with paragraph 109.6.7.1, a reconciliation of each of the nominal amount and the fair value at the beginning and at the end of the period,</p> <p>(b) The gain or loss recognised in profit or loss on designation of a financial instrument, or a proportion of it, as measured at fair value through profit or loss in accordance with paragraph 109.6.7.1, and</p> <p>(c) On discontinuation of measuring a financial instrument, or a proportion of it, at fair value through profit or loss, that financial instrument's fair value that has become the new carrying amount in accordance with paragraph 109.6.7.4(b) and the related nominal or principal</p>	

		amount.	
		Fair Value	
44.	107.25	Except as set out in paragraph 107.29, for each class of financial assets and financial liabilities (see paragraph 107.6), disclosure of the fair value of that class of assets and liabilities in a way that permits it to be compared with its carrying amount.	
45.	107.26	While disclosing fair values, grouped financial assets and financial liabilities into classes and ensured that it offsets them only to the extent that their carrying amounts are offset in the balance sheet.	
46.	107.28 and 107.29	<p>Disclosure of the following by class of financial asset or financial liability, if the entity does not recognise a gain or loss on initial recognition of a financial asset or financial liability because the fair value is neither evidenced by a quoted price in an active market for an identical asset or liability (i.e. a Level 1 input) nor based on a valuation technique that uses only data from observable markets (see paragraph 109.B5.1.2A):</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 paragraph 109.B5.1.2A(b)),</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, and</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 supports the fair value?</p> <p><i>(Note: Disclosures of fair value are not required when the carrying amount is a reasonable approximation of fair value, (for example, for financial instruments such as short-term trade receivables or payables); or for a contract containing a discretionary participation feature (as described in Ind AS 104) if the fair value of that feature cannot be measured reliably.)</i></p>	

47.	107.30	<p>Disclosure of the following information for a contract containing a discretionary participation feature (as described in Ind AS 104) if the fair value of that feature cannot be measured reliably 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:</p> <ul style="list-style-type: none"> <li>(a) the fact that fair value information has not been disclosed for these instruments because their fair value cannot be measured reliably,</li> <li>(b) a description of the financial instruments, their carrying amount, and an explanation of why fair value cannot be measured reliably,</li> <li>(c) information about the market for the instruments,</li> <li>(d) information about whether and how the entity intends to dispose of the financial instruments, and</li> <li>(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.</li> </ul>	
		Nature and extent of risks arising from financial instruments	
48.	107.31-107.32A	<p>Disclosure of information that enables users of its financial statements to evaluate the nature and extent of risks arising from financial instruments to which the entity is exposed at the end of the reporting period.</p> <p><i>(Note: These risks typically include, but are not limited to, market risk, liquidity risk and credit risk. Qualitative disclosures should be provided in the context of quantitative disclosures to enable users to link related disclosures and form an overall picture of the nature and extent of risks arising from financial instruments. The interaction between qualitative and quantitative disclosures contributes to disclosure of information in a way that better enables users to evaluate an entity's exposure to risks.)</i></p>	
		Qualitative disclosures	

49.	107.33	<p>Disclosure of the following qualitative disclosures for each type of risk (credit risk, liquidity risk and market risk) arising from financial instruments:</p> <p>(a) the exposures to risk and how they arise,</p> <p>(b) its objectives, policies and processes for managing the risk and the methods used to measure the risk, and</p> <p>(c) any changes in (a) or (b) from the previous period.</p>	
		Quantitative disclosures	
50.	107.34	<p>Disclosure of the following quantitative disclosures for each type of risk (credit risk, liquidity risk and market risk) arising from financial instruments:</p> <p>(a) summary quantitative data about its exposure to that risk at the end of the reporting period. This disclosure shall be based on the information provided internally to key management personnel of the entity (as defined in Ind AS 24, <i>Related Party Disclosures</i>), for example the entity's board of directors or chief executive officer,</p> <p>(b) the disclosures required by paragraphs 107.36-107.42, to the extent not provided in (a) above, and</p> <p>(c) concentrations of risk if not apparent from the disclosures made in accordance with (a) and (b) which shall include:</p> <p>i) a description of how management determines concentrations;</p> <p>ii) a description of the shared characteristic that identifies each concentration (eg counterparty, geographical area, currency or market); and</p> <p>(d) the amount of the risk exposure associated with all financial instruments sharing that characteristic</p>	
51.	107.35	If the quantitative data disclosed as at the end of the reporting period are unrepresentative of the entity's exposure to risk during the period, further information that is representative shall be provided.	

52.	107.35B	<p>Disclosure of the following with the objective of enabling users of financial statements to understand the effect of credit risk on the amount, timing and uncertainty of future cash flows:</p> <ul style="list-style-type: none"> <li>(a) information about the entity's credit risk management practices and how they relate to the recognition and measurement of expected credit losses, including the methods, assumptions and information used to measure expected credit losses,</li> <li>(b) quantitative and qualitative information that allows users of financial statements to evaluate the amounts in the financial statements arising from expected credit losses, including changes in the amount of expected credit losses and the reasons for those changes, and</li> <li>(c) information about the entity's credit risk exposure (i.e. the credit risk inherent in an entity's financial assets and commitments to extend credit) including significant credit risk concentrations?</li> </ul> <p><i>(Note: If the above information is disclosed elsewhere, it needs to be adequately cross-referenced.)</i></p>	
		Credit risk – if impairment applicable	
53.	107.35A	Disclosures under paragraphs 107.35F-107.35N is required to be provided for financial instruments to which the impairment requirements in Ind AS 109 are applied.	
54.	107.35F	<p>Explanation of credit risk management practices and how they relate to the recognition and measurement of expected credit losses. To meet this objective, disclosure of following information to enable users of financial statements to understand and evaluate:</p> <ul style="list-style-type: none"> <li>(a) how the entity determined whether the credit risk of financial instruments has increased significantly since initial recognition, including, if and how: <ul style="list-style-type: none"> <li>(i) financial instruments are considered to have low credit risk in accordance with paragraph 109.5.5.10, including the classes of financial instruments to which it applies, and</li> </ul> </li> </ul>	

	<ul style="list-style-type: none"> <li>(ii) the presumption in paragraph 109.5.5.11, that there have been significant increases in credit risk since initial recognition when financial assets are more than 30 days past due, has been rebutted,</li> <li>(b) the entity's definitions of default, including the reasons for selecting those definitions, which may include: <ul style="list-style-type: none"> <li>i) the qualitative and quantitative factors considered in defining default;</li> <li>ii) whether different definitions have been applied to different types of financial instruments; and</li> <li>iii) assumptions about the cure rate (ie the number of financial assets that return to a performing status) after a default occurred on the financial asset</li> </ul> </li> <li>(c) how the instruments were grouped if expected credit losses were measured on a collective basis,</li> <li>(d) how an entity determined that financial assets are credit-impaired financial assets,</li> <li>(e) the entity's write-off policy, including the indicators that there is no reasonable expectation of recovery and information about the policy for financial assets that are written-off but are still subject to enforcement activity, and</li> <li>(f) how the requirements in paragraph 109.5.5.12 for the modification of contractual cash flows of financial assets have been applied, including how the entity: <ul style="list-style-type: none"> <li>(i) determines whether the credit risk on a financial asset that has been modified while the loss allowance was measured at an amount equal to lifetime expected credit losses, has improved to the extent that the loss allowance reverts to being measured at an amount equal to 12-month expected credit losses in accordance with paragraph 109.5.5.5, and</li> </ul> </li> </ul>	
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		(ii) monitors the extent to which the loss allowance on financial assets meeting the criteria in (i) is subsequently re - measured at an amount equal to lifetime expected credit losses in accordance with paragraph 109.5.5.3.	
55.	107.35 G	<p>Disclosure of the following to explain the inputs assumptions and estimation techniques used to apply the requirements in section 5.5 of Ind AS 109:</p> <p>(a) the basis of inputs and assumptions and the estimation techniques used to:</p> <ul style="list-style-type: none"> <li>(i) measure the 12-month and lifetime expected credit losses,</li> <li>(ii) determine whether the credit risk of financial instruments have increased significantly since initial recognition, and</li> <li>(iii) determine whether a financial asset is a credit-impaired financial asset.</li> </ul> <p>(b) how forward-looking information has been incorporated into the determination of expected credit losses, including the use of macroeconomic information, and</p> <p>(c) changes in the estimation techniques or significant assumptions made during the reporting period and the reasons for those changes.</p>	
		<i>Quantitative and qualitative information about amounts arising from expected credit losses</i>	
56.	107.35H	<p>A reconciliation by class of financial instrument from opening balance to closing balance of the loss allowance, in a tabular form showing separately the changes during the period for:</p> <ul style="list-style-type: none"> <li>(a) the loss allowance measured at an amount equal to 12-month expected credit losses,</li> <li>(b) the loss allowance measured at an amount equal to lifetime expected credit losses for: <ul style="list-style-type: none"> <li>(i) financial instruments for which credit risk has increased significantly since initial recognition but that are not credit-impaired financial assets,</li> </ul> </li> </ul>	

		<ul style="list-style-type: none"> <li>(ii) financial assets that are credit-impaired at the reporting date (but that are not purchased or originated credit-impaired), and</li> <li>(iii) trade receivables, contract assets or lease receivables for which the loss allowances are measured in accordance with paragraph 109.5.5.15</li> </ul> <p>financial assets that are purchased or originated credit-impaired, including disclosure of the total amount of undiscounted expected credit losses at initial recognition on financial assets initially recognised during the reporting period.</p>	
57.	107.35I	<p>Disclosure of an explanation of how significant changes in the gross carrying amount of financial instruments contributed to changes in the loss allowance for each class of financial instrument, including relevant qualitative and quantitative information provided separately for financial instruments that represent the loss allowance as disclosed in paragraph 107.35H(a)-(c). Examples of changes in the gross carrying amount of financial instruments that contributed to the changes in the loss allowance may include:</p> <ul style="list-style-type: none"> <li>(a) changes because of financial instruments originated or acquired during the reporting period,</li> <li>(b) the modification of contractual cash flows on financial assets that do not result in a derecognition of those financial assets in accordance with Ind AS 109,</li> <li>(c) changes because of financial instruments that were derecognised (including those that were written-off) during the reporting period, and</li> <li>(d) changes arising from whether the loss allowance is measured at an amount equal to 12-month or lifetime expected credit losses.</li> </ul>	

58.	107.35J	<p>Disclosure of the following with the objective of enabling users of financial statements to understand the nature and effect of modifications of contractual cash flows on financial assets that have not resulted in derecognition and the effect of such modifications on the measurement of expected credit losses:</p> <p>(a) the amortised cost before the modification and the net modification gain or loss recognised for financial assets for which the contractual cash flows have been modified during the reporting period while they had a loss allowance measured at an amount equal to lifetime expected credit losses; and</p> <p>(b) the gross carrying amount at the end of the reporting period of financial assets that have been modified since initial recognition at a time when the loss allowance was measured at an amount equal to lifetime expected credit losses and for which the loss allowance has changed during the reporting period to an amount equal to 12-month expected credit losses.</p>	
59.	107.35K	<p>Disclosure by class of financial instrument with objective of enabling users of financial statements to understand the effect of collateral and other credit enhancements on the amounts arising from expected credit losses:</p> <p>(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 (e.g. netting agreements that do not qualify for offset in accordance with Ind AS 32),</p> <p>(b) a narrative description of collateral held as security and other credit enhancements, including:</p> <p>(i) a description of the nature and quality of the collateral held,</p> <p>(ii) an explanation of any significant changes in the quality of that collateral or credit enhancements as a result of deterioration or</p>	

		<ul style="list-style-type: none"> <li>(iii) changes in the collateral policies of the entity during the reporting period, and</li> <li>(iv) information about financial instruments for which an entity has not recognised a loss allowance because of the collateral.</li> </ul> <p>quantitative information about the collateral held as security and other credit enhancements (for example, quantification of the extent to which collateral and other credit enhancements mitigate credit risk) for financial assets that are credit-impaired at the reporting date.</p>	
60.	107.35L	Disclosure of the contractual amount outstanding on financial assets that were written off during the reporting period and are still subject to enforcement activity.	
		Credit risk exposure	
61.	107.35 M- 107.35N	<p>Disclosure of, by credit risk rating grades, the gross carrying amount of financial assets and the exposure to credit risk on loan commitments and financial guarantee contracts to enable users of financial statements to assess the entity's credit risk exposure and understand its significant credit risk concentrations separately for the following financial instruments:</p> <ul style="list-style-type: none"> <li>(a) for which the loss allowance is measured at an amount equal to 12-month expected credit losses,</li> <li>(b) for which the loss allowance is measured at an amount equal to lifetime expected credit losses (gross carrying amount of financial instruments to be separately disclosed for which lifetime ECL have been measured on a collective basis) and that are: <ul style="list-style-type: none"> <li>(i) financial instruments for which credit risk has increased significantly since initial recognition but that are not credit-impaired financial assets,</li> <li>(ii) financial assets that are credit-impaired at the reporting date (but that are not purchased or originated credit-impaired), and</li> </ul> </li> </ul>	

		<p>(iii) trade receivables, contract assets or lease receivables for which the loss allowances are measured in accordance with paragraph 109.5.5.15.</p> <p>(c) that are purchased or originated credit-impaired financial assets.</p> <p><i>(Note: For trade receivables, contract assets and lease receivables to which an entity applies paragraph 109.5.5.15, the information provided in paragraph 107.35M may be based on a provision matrix (see paragraph 109.B5.5.35.)</i></p>	
62.	107.36	<p>Disclosure of the following by class of financial instrument for all financial instruments within the scope of Ind AS 107, but to which the impairment requirements in Ind AS 109 are not applied:</p> <p>(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 (e.g. netting agreements that do not qualify for offset in accordance with Ind AS 32); this disclosure is not required for financial instruments whose carrying amount best represents the maximum exposure to credit risk, and</p> <p>(b) a description of collateral held as security and other credit enhancements, and their financial effect (e.g. quantification of the extent to which collateral and other credit enhancements mitigate credit risk) in respect of the amount that best represents the maximum exposure to credit risk (whether disclosed in accordance with (a) or represented by the carrying amount of a financial instrument).</p>	
		Collateral and other credit enhancements obtained	

63.	107.38	In case entity has obtained financial or non-financial assets during the period by taking possession of collateral it holds as security or calling on other credit enhancements (e.g. guarantees), and such assets meet the recognition criteria in other Ind AS, disclosure of the following 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.	
		<i>Liquidity risk</i>	
64.	107.39	Disclosure of the following with reference to the liquidity risk of financial instruments: (a) a maturity analysis for non-derivative financial liabilities (including issued financial guarantee contracts) that shows the remaining contractual maturities, (b) a maturity analysis for derivative financial liabilities. The maturity analysis shall include the remaining contractual maturities for those derivative financial liabilities for which contractual maturities are essential for an understanding of the timing of the cash flows, and (c) a description of how it manages the liquidity risk inherent in (a) and (b) above.	
		<i>Market risk</i>	
65.	107.41	Disclosure of the following, if the entity prepares a sensitivity analysis, such as value-at-risk, that reflects interdependencies between risk variables (e.g. interest rates and exchange rates) and uses it to manage financial risks: (a) an explanation of the method used in preparing such a sensitivity analysis, and of the main parameters and assumptions underlying the data provided, and (b) an explanation of the objective of the method used and of limitations that may result in the information not fully reflecting the fair value of the assets and liabilities involved.	

66.	107.40	<p>Disclosure of the following, in case entity does not prepare a sensitivity analysis as described in paragraph 107.41:</p> <ul style="list-style-type: none"> <li>(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,</li> <li>(b) the methods and assumptions used in preparing the sensitivity analysis, and</li> <li>(c) changes from the previous period in the methods and assumptions used, and the reasons for such changes.</li> </ul>	
67.	107.42	<p>In case entity believes that the sensitivity analyses disclosed in accordance with paragraphs 107.40 or 107.41 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), disclosure of that fact and the reason to believe that the sensitivity analyses are unrepresentative.</p>	
		<i>Transfer of financial assets</i>	
68.	107.42A	<p>Presentation, in a single note in the financial statements, the disclosures required by paragraphs 107.42B-107.42H for all transferred financial assets that are not derecognised and for any continuing involvement in a transferred asset, existing at reporting date, irrespective of when the related transferred transaction occurred.</p> <p><i>(Note: For the purpose of disclosure requirements in paragraphs 107.42B-107.42H, the entity transfers all or a part of a financial asset (the transferred financial asset) in accordance with Ind AS 109 if, and only if, it either:</i></p> <ul style="list-style-type: none"> <li><i>a. transfers the contractual rights to receive the cash flows of that financial asset; or</i></li> <li><i>(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.)</i></li> </ul>	

69.	107.42B	<p>Disclosure of information to enable the users:</p> <ul style="list-style-type: none"> <li>(a) to understand the relationship between transferred financial assets that are not derecognised in their entirety and the associated liabilities, and</li> <li>(b) to evaluate the nature of, and risks associated with, the entity's continuing involvement in derecognised financial assets.</li> </ul>	
		<p><i>Transferred financial assets that are not derecognised in their entirety</i></p>	
70.	107.42D	<p>In case of financial assets satisfying the criteria in paragraph 107.42B(a), disclosure at each reporting date for each class of transferred financial assets that are not derecognised in their entirety:</p> <ul style="list-style-type: none"> <li>(a) the nature of the transferred assets,</li> <li>(b) the nature of the risks and rewards of ownership to which the entity is exposed,</li> <li>(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,</li> <li>(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),</li> <li>(e) when the entity continues to recognise all of the transferred assets, the carrying amounts of the transferred assets and the associated liabilities, and</li> <li>(f) when the entity continues to recognise the assets to the extent of its continuing involvement (see paragraphs 109.3.2.6(c)(ii) and 109.3.2.16), 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.</li> </ul>	

		<i>Transferred financial assets that are derecognised in their entirety</i>	
71.	107.42E - 107.42F	<p>In case entity derecognises transferred financial assets in their entirety (see paragraph 3.2.6(a) and (c)(i) of Ind AS 109) but has continuing involvement in them, disclosure of the following, as a minimum, for each type of continuing involvement at each reporting date:</p> <ul style="list-style-type: none"> <li>(a) the carrying amount of the assets and liabilities that are recognised in the entity's balance sheet 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,</li> <li>(b) the fair value of the assets and liabilities that represent the entity's continuing involvement in the derecognised financial assets,</li> <li>(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,</li> <li>(d) the undiscounted cash outflow that would or may be required to repurchase derecognised financial assets (e.g. the strike price in an option agreement) or other amounts payable to the transferee in respect of the transferred assets. If the cash outflow is variable then the amount disclosed should be based on the conditions that exist at each reporting date,</li> <li>(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</li> <li>(f) qualitative information that explains and supports the quantitative disclosures required in (a)–(e).</li> </ul>	

		(Note: The entity may aggregate the information required as above 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.)	
72.	107.42 G	<p>Disclosure of the following for each type of continuing involvement for each period for which the statement of profit and loss is presented:</p> <ul style="list-style-type: none"> <li>(a) the gain or loss recognised at the date of transfer of the assets,</li> <li>(b) income and expenses recognised, both in the reporting period and cumulatively, from the entity's continuing involvement in the derecognised financial assets (e.g. fair value changes in derivative instruments),</li> <li>(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 (e.g. if a substantial proportion of the total amount of transfer activity takes place in the closing days of a reporting period): <ul style="list-style-type: none"> <li>(i) when the greatest transfer activity took place within that reporting period (e.g. the last five days before the end of the reporting period),</li> <li>(ii) the amount (e.g. related gains or losses) recognised from transfer activity in that part of the reporting period, and</li> <li>(iii) the total amount of proceeds from transfer activity in that part of the reporting period.</li> </ul> </li> </ul>	
		Supplementary information	
73.	107.42H	Disclosures of additional information which the entity considers necessary to meet the objectives of paragraph 107.42B.	

## Ind AS 108, *Operating Segments*

SN o.	Refere nce	Disclosure	Y/NA/N M
1.	108.20	Disclosure of information to enable users of financial statements to evaluate the nature and financial effects of the business activities in which the entity engages and the economic environments in which it operates.	
2.	108.21 108.22	<p>Disclosure of the following general information:</p> <p>(a) factors used to identify the entity's reportable segments, including the basis of organisation e.g. whether management has chosen to organise the entity around differences in products and services, geographical areas, regulatory environments, or a combination of factors and whether operating segments have been aggregated,</p> <p>(b) the judgement made by management in applying the aggregation criteria in paragraph 108.12. This includes a brief description of the operating segments that have been aggregated in this way and the economic indicators that have been assessed in determining that the aggregated operating segments share similar economic characteristics, and</p> <p>(c) types of products and services from which each reportable segment derives its revenues</p> <p><i>(Note: Reconciliations of the amounts in the balance sheet for reportable segments to the amounts in the entity's balance sheet are required for each date at which a balance sheet is presented. Information for prior periods shall be restated as described in paragraphs 108.29 and 108.30)</i></p>	
		<i>Information about profit or loss, assets and liabilities</i>	

3.	108.23	<p>Disclosure of the following:</p> <ul style="list-style-type: none"> <li>(a) the measure of profit or loss for each reportable segment,</li> <li>(b) the measure of total assets and liabilities for each reportable segment if such amounts are regularly provided to the chief operating decision maker,</li> <li>(c) the following about each reportable segment if the specified amounts are included in the measure of segment profit or loss reviewed by the chief operating decision maker, or are otherwise regularly provided to the chief operating decision maker, even if not included in that measure of segment profit or loss: <ul style="list-style-type: none"> <li>(i) revenues from external customers,</li> <li>(ii) revenues from transactions with other operating segment of the same entity,</li> <li>(iii) interest revenue,</li> <li>(iv) interest expense,</li> <li>(v) depreciation and amortisation,</li> <li>(vi) material items of income and expense disclosed in accordance with paragraph 1.97,</li> <li>(vii) the entity's interest in the profit or loss of associates and joint ventures accounted for by the equity method,</li> <li>(viii) income tax expense or income, and</li> <li>(ix) material non-cash items other than depreciation and amortisation</li> </ul> </li> </ul> <p><i>(Note: Interest revenue should be reported 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, the entity may report that segment's interest revenue net of its interest expense and disclose that it has done so.)</i></p>	
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4.	108.24	<p>Disclosure of the following about each reportable segment if the specified amounts are included in the measure of segment assets reviewed by the chief operating decision maker or are otherwise regularly provided to the chief operating decision maker, even if not included in the measure of segment assets:</p> <ul style="list-style-type: none"> <li>(a) the amount of investment in associates and joint ventures accounted for by the equity method, and</li> <li>(b) the amounts of additions to non-current assets (for assets classified according to a liquidity presentation, amounts expected to be recovered more than 12 months after the reporting date) other than financial instruments, deferred tax assets, post-employment benefit assets and rights arising under insurance contracts</li> </ul>	
5.	108.27	<p>An explanation of the measurements of segment profit or loss, segment assets and segment liabilities for each reportable segment. Disclosure of the following:</p> <ul style="list-style-type: none"> <li>(a) the basis of accounting for any transactions between reportable segments,</li> <li>(b) The nature of any differences between the measurements of the reportable segments' profits or losses and the entity's profit or loss before income tax expense or income and discontinued operations (if not apparent from the reconciliations described in paragraph 108.28), those differences could include accounting policies and policies for allocation of centrally incurred costs that are necessary for an understanding of the reported segment information,</li> <li>(c) the nature of any differences between the measurements of the reportable segments' assets and the entity's assets (if not apparent from the reconciliations described in paragraph</li> </ul>	

		<p>108.28), those differences could include accounting policies and policies for allocation of jointly used assets that are necessary for an understanding of the reported segment information,</p> <p>(d) The nature of any differences between the measurements of the reportable segments' liabilities and the entity's liabilities (if not apparent from the reconciliations described in paragraph 108.28), Those differences could include accounting policies and policies for allocation of jointly utilised liabilities that are necessary for an understanding of the reported segment information,</p> <p>(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 The nature and effect of any asymmetrical allocations to reportable segments, e.g. the entity might allocate depreciation expense to a segment without allocating the related depreciable assets to that segment.</p>	
		<i>Reconciliations</i>	
6.	108.28	<p>Reconciliations of the following providing material reconciling items separately identified and described:</p> <p>(a) the total of the reportable segments' revenues to the entity's revenue,</p> <p>(b) the total of the reportable segments' measures of profit or loss to the entity's profit or loss before tax expense (tax income) and discontinued operations, however, if the entity allocated to reportable segments items such as tax expense (tax income), then it may reconcile the total of the segments' measures of profit or loss to the entity's profit or loss after those items,</p>	

		<p>(c) the total of the reportable segments' assets to the entity's assets if the segment assets are reported in accordance with paragraph 108.23,</p> <p>(d) the total of the reportable segments' liabilities to the entity's liabilities if segment liabilities are reported in accordance with paragraph 108.23, and</p> <p>(e) the total of the reportable segments' amounts for every other material item of information disclosed to the corresponding amount for the entity.</p>	
7.	108.29	<p>In case entity changed the structure of its internal organisation in a manner that causes the composition of its reportable segments to change:</p> <p>(a) corresponding information for earlier periods, including interim periods been restated unless the information is not available and the cost to develop it would be excessive, and</p> <p><i>(Note: The determination of whether the information is not available and the cost to develop it would be excessive shall be made for each individual item of disclosure.)</i></p> <p>(b) disclosure of whether it has restated the corresponding items of segment information for earlier periods.</p>	
8.	108.30	<p>(a) If the entity has changed the structure of its internal organisation in a manner that causes the composition of its reportable segments to change, has the entity restated segment information for earlier periods, including interim periods, to reflect the change?</p> <p>(b) If not, then in the year in which the change occurs, disclosure of 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>	
		<i>Entity-wide disclosures</i>	

9.	108.31	Entity-wide disclosures as required even if the entity has only one reportable segment. <i>(Note: Information required by paragraphs 108.32-108.34 is provided only if it is not provided as part of the reportable segment information required by Ind AS 108.)</i>	
10.	108.32	Disclosure of the following: (a) the revenues from external customers for each product and service, or each group of similar products and services (b) if the necessary information is not available and the cost to develop it would be excessive, this fact in the financial statements? <i>(Note: The amounts of revenues reported are based on the financial information used to produce the entity's financial statements.)</i>	
11.	108.33	Disclosure of the following geographical information, unless the necessary information is not available and the cost to develop it would be excessive: (a) revenues from external customers: (i) attributed to the entity's country of domicile, and (ii) attributed to all foreign countries in total from which the entity derives revenues. If revenues from external customers attributed to an individual foreign country are material, then those revenues are disclosed separately. Disclose the basis for attributing revenues from external customers to individual countries, (b) non-current assets (for assets classified according to a liquidity presentation, amounts expected to be recovered more than 12 months after the reporting date) other than financial instruments, deferred tax assets, post-employment benefit assets and rights arising under insurance contracts:	

		<ul style="list-style-type: none"> <li>(i) located in the entity's country of domicile, and</li> <li>(ii) located in all foreign countries in total in which the entity holds assets. If assets in an individual foreign country are material, then those assets are disclosed separately.</li> </ul>	
12.	108.33	<ul style="list-style-type: none"> <li>a) entity shall ensure that the amounts reported are based on the financial information that is used to produce the entity's financial statements,</li> <li>b) if the necessary information is not available and the cost to develop it would be excessive, has the entity disclosed such fact?</li> </ul> <p><i>(Note: The entity may disclose, in addition to this information, subtotals of geographical information about groups of countries.)</i></p>	
		<i>Information about major customers</i>	
13.	108.34	<p>If revenues from transactions with a single external customer amount to 10 per cent or more of an entity's revenues, following information about the extent of its reliance on such customers:</p> <ul style="list-style-type: none"> <li>(a) disclosure of that fact,</li> <li>(b) the total amount of revenues from each such customer, and the identity of the segment or segments reporting the revenues,</li> </ul> <p><i>(Note: The entity need not disclose the identity of a major customer or the amount of revenues that each segment reports from that customer.)</i></p> <ul style="list-style-type: none"> <li>(c) for the above purpose, has a group of entities known to a reporting entity to be under common control been considered a single customer.</li> </ul>	

## Ind AS 112, *Disclosure of Interests in Other Entities*

Disclosures requirement for Ind AS 110, Ind AS 111, Ind AS 27 and Ind AS 28 are laid down in this Standard.

SN o.	Reference	Disclosure	Y/NA/N M
1.	112.2	Disclosure of the following: (a) the significant judgements and assumptions made by an entity in determining: (i) The nature of its interest in another entity or arrangement. (ii) The type of joint arrangement in which it has an interest, (iii) That it meets the definition of an investment entity, if applicable, (b) information about entity's interests in: (i) Subsidiaries, (ii) Arrangements and associates, and (iii) Structured entities that are not controlled by the entity (unconsolidated structured entities)	
2.	112.5	If the entity has an interest in any of the following: (a) Subsidiaries (b) Joint arrangements (Joint operations or ventures) (c) Associates (d) Unconsolidated structured entities.	
3.	112.7	Disclosure of information about significant judgments and assumptions made by an entity (and changes to those judgments and assumptions) in determining: (a) that it has control of another entity, i.e. an investee as described in paragraphs 110.5 and 110.6, (b) that it has joint control of an arrangement or significant influence over another entity, and (c) the type of joint arrangement (i.e. joint operation or joint venture) when the arrangement has been structured through a separate vehicle.	

4.	112.9	<p>To address the disclosure required by paragraph 112.7, disclosures of significant judgments and assumptions made in determining that:</p> <ul style="list-style-type: none"> <li>(a) it does not control another entity even though it holds more than half of the voting rights of the other entity,</li> <li>(b) it controls another entity even though it holds less than half of the voting rights of the other entity,</li> <li>(c) it is an agent or a principal,</li> <li>(d) it does not have significant influence even though it holds 20 per cent or more of the voting rights of another entity, or</li> <li>(e) it has significant influence even though it holds less than 20 per cent of the voting rights of another entity.</li> </ul>	
5.	112.9A	<p>Where the parent entity determines that it is an investment entity, disclosure of information by investments entity:</p> <ul style="list-style-type: none"> <li>a) about significant judgments and assumptions made in determining that it is an investment entity in accordance with paragraph 110.27,</li> <li>b) about reasons for concluding that it is nevertheless an investment entity, if the entity does not have one or more of the typical characteristics of an investment entity in paragraph 110.28.</li> </ul>	
6.	112.9B	<p>In case entity becomes, or ceases to be, investment entity, disclosure of</p> <ul style="list-style-type: none"> <li>a) change of investment entity status and</li> <li>b) the reasons for the change, and</li> </ul> <p>In case entity becomes an investment entity, disclosure of the effect of the change of status on the financial statements for the period presented including:</p> <ul style="list-style-type: none"> <li>(a) the total fair value, as of the date of change of status, of the subsidiaries that cease to be consolidated,</li> <li>(b) the gain or loss, if any, calculated in accordance with paragraph 110.B101, and</li> <li>(c) the line item(s) in profit or loss in which the gain or loss is recognised.</li> </ul>	

		<i>Interests in subsidiaries</i>	
7.	112.10	<p>Disclosures of information that enables users of consolidated financial statements to understand the composition of the group and the interest that non-controlling interests have in the group's activities and cash flows (see paragraph 112.12) :</p> <p>(a) to understand:</p> <ul style="list-style-type: none"> <li>(i) the composition of the group and</li> <li>(ii) the interest that non-controlling interests have in the group's activities and cash flows (see paragraph 112.12).</li> </ul> <p>(b) to evaluate:</p> <ul style="list-style-type: none"> <li>(i) the nature and extent of significant restrictions on its ability to access or use assets, and settle liabilities, of the group (see paragraph 112.13);</li> <li>(ii) the nature of, and changes in, the risks associated with its interests in consolidated structured entities (see paragraphs 112.14–112.17);</li> <li>(iii) the consequences of changes in its ownership interest in a subsidiary that do not result in a loss of control (see paragraph 112.18); and</li> <li>(iv) the consequences of losing control of a subsidiary during the reporting period (see paragraph 112.19).</li> </ul>	
8.	112.11	<p>In case 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, disclosure of:</p> <ul style="list-style-type: none"> <li>a) the date of the end of the reporting period of the financial statements of that subsidiary and</li> <li>b) reason for using the different date or period.</li> </ul>	

9.	112.12	<p>Disclosure for each of its subsidiaries that have non-controlling interests that are material to the reporting entity:</p> <ul style="list-style-type: none"> <li>(a) the name of subsidiary</li> <li>(b) principal place of business (and country of incorporation if different from principal place of business) of subsidiary,</li> <li>(c) the proportion of ownership interests held by non controlling interests,</li> <li>(d) the proportion of voting rights held by non controlling interests, if different from the proportion of ownership interests held</li> <li>(e) the profit or loss allocated to non-controlling interests of the subsidiary during the reporting period,</li> <li>(f) accumulated non-controlling interests of the subsidiary at the end of the reporting period, and</li> <li>(g) summarised financial information about the subsidiary (see paragraph 112.B10)</li> </ul>	
10.	112.B10-112.B11	<p>For each subsidiary that has non-controlling interests that are material to the reporting entity, disclosure of:</p> <ul style="list-style-type: none"> <li>(a) dividends paid to non-controlling interests, and</li> <li>(b) summarised financial information about the assets, liabilities, profit or loss and cash flows of the subsidiary that enables users to understand the interest that non-controlling interests have in the group's activities and cash flows. That information might include but is not limited to, for example, current assets, non-current assets, current liabilities, non-current liabilities, revenue, profit or loss and total comprehensive income.</li> </ul> <p><i>(Note: The summarised financial information required by B10(b) shall be the amounts before inter-company eliminations.)</i></p>	
		<i>Nature and extent of significant restrictions</i>	

11.	112.13	<p>Disclosure of the following:</p> <p>(a) significant restrictions on its ability to access or use the assets and settle the liabilities of the group, including:</p> <p>(i) whether that restricts the ability of a parent or its subsidiaries to transfer cash or other assets to (or from) other entities within the group disclosed, and</p> <p>(ii) the guarantees or other requirements that may restrict dividends and other capital distributions being paid, or loans and advances being made or repaid, to (or from) other entities within the group,</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</p> <p>(c) the carrying amounts in the consolidated financial statements of the assets and liabilities to which above restrictions apply.</p>	
12.	112.14	<p>Disclosure of 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>	
13.	112.15	<p>In case, 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, disclosure of:</p> <p>(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</p> <p>(b) reasons for the same.</p>	

14.	112.16	In case, 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, disclosure of an explanation of the relevant factors in reaching that decision.	
15.	112.17	Has the entity disclosed 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?	
16.	112.18	Presentation of 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.	
17.	112.19	Disclosure of gain or loss, if any, calculated in accordance with paragraph 110.25, and: (a) the portion of 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.	
		<i>Interests in unconsolidated subsidiaries (investment entities)</i>	
18.	112.19 A	In case entity is required, in accordance with Ind AS 110, to apply the exception to consolidation and instead accounted for its investment in a subsidiary at fair value through profit or loss, disclosure of the fact.	
19.	112.19 B	For each unconsolidated subsidiary, disclosure by an investment entity: (a) subsidiary's name, (b) the principal place of business of subsidiary (and country of incorporation if different from the principal place of business) of the subsidiary, and (c) the proportion of ownership interest held by the investment entity and, if different, the proportion of voting rights held.	

20.	112.19 C	In case an investment entity is the parent of another investment entity, disclosures by the parent in paragraph 112.19B(a)–(c) for investments that are controlled by its investment entity subsidiary. The disclosure may be provided by including, in the financial statements of the parent, the financial statements of the subsidiary (or subsidiaries) that contain the above information.	
21.	112.19 D	Disclosure by investment entity: (a) the nature and extent of any significant restrictions on the ability of an unconsolidated subsidiary to transfer funds to the investment entity in the form of cash dividends or to repay loans or advances made to the unconsolidated subsidiary by the investment entity, and (b) any current commitments or intentions to provide financial or other support to an unconsolidated subsidiary, including commitments or intentions to assist the subsidiary in obtaining financial support.	
22.	112.19 E	In case, during the reporting period, an investment entity or any of its subsidiaries has, without having a contractual obligation to do so, provided financial or other support to an unconsolidated subsidiary (eg purchasing assets of, or instruments issued by, the subsidiary or assisting the subsidiary in obtaining financial support), disclosure of: (a) the type and amount of support provided to each unconsolidated subsidiary, and (b) the reasons for providing the support.	
23.	112.19 F	Disclosure by an investment entity the terms of any contractual arrangements that could require the entity or its unconsolidated subsidiaries to provide financial support to an unconsolidated, controlled, structured entity, including events or circumstances that could expose the reporting entity to a loss.	

24.	112.19 G	In case, during the reporting period, an investment entity or any of its unconsolidated subsidiaries has, without having a contractual obligation to do so, provided financial or other support to an unconsolidated, structured entity that the investment entity did not control, and if that provision of support resulted in the investment entity controlling the structured entity, disclosure of an explanation of the relevant factors in reaching the decision to provide that support.	
		<i>Interests in joint arrangements and associates</i>	
25.	112.20	Disclosure of 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.	
		<i>Interests in joint arrangements and associates</i>	
26.	112.21	Disclosure of: (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, iii) the principal place of business of the joint arrangement or associate, and iv) the proportion of ownership interest or participating share held by the entity and, if different, the proportion of voting rights held? (b) for each joint venture and associate that is material to the reporting entity: i) whether the investment in the joint venture or associate is measured using the equity method or at fair value,	

		<ul style="list-style-type: none"> <li>ii) summarised financial information about the joint venture or associate as specified in paragraphs 112.B12 and 112.B13, and</li> <li>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.</li> </ul> <p>(c) financial information as specified in paragraph 112.B16 about the entity's investments in joint ventures and associates that are not individually material:</p> <ul style="list-style-type: none"> <li>(i) in aggregate for all individually immaterial joint ventures, ,and</li> <li>(ii) in aggregate for all individually immaterial associates.</li> </ul>	
27.	112.21 A	An investment entity need not provide the disclosures required by paragraphs 112.21(b)-112.21(c).	
28.	112.B1 2	<p>For each joint venture and associate that is material to the reporting entity, disclosure of:</p> <ul style="list-style-type: none"> <li>(a) dividends received from the joint venture or associate,</li> <li>(b) summarised financial information for the joint venture or associate including, but not necessarily limited to: <ul style="list-style-type: none"> <li>i) Current assets,</li> <li>ii) Non-current assets,</li> <li>iii) Current liabilities,</li> <li>iv) Non-current liabilities,</li> <li>v) Revenue,</li> <li>vi) Profit or loss from continuing operations,</li> <li>vii) Post-tax profit or loss from discontinued operations,</li> <li>viii) Other comprehensive income, and</li> <li>ix) Total comprehensive income.</li> </ul> </li> </ul>	

29.	112.B1 3	<p>In addition to the summarised financial information required by paragraph 112.B12, disclosure, for each joint venture that is material to the reporting entity, the amount of:</p> <ul style="list-style-type: none"> <li>(a) cash and cash equivalents included in paragraph 112.B12(b)(i),</li> <li>(b) current financial liabilities (excluding trade and other payables and provisions) included in paragraph 112.B12(b)(iii),</li> <li>(c) non-current financial liabilities (excluding trade and other payables and provisions) included in paragraph 112.B12(b)(iv),</li> <li>(d) depreciation and amortisation,</li> <li>(e) interest income,</li> <li>(f) interest expense, and</li> <li>(g) income tax</li> <li>(h) expense or income.</li> </ul>	
30.	112.B1 4	<p>The summarised financial information presented in accordance with paragraphs 112.B12 and 112.B13 shall be the amounts included in the Ind AS 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, disclosure of:</p> <ul style="list-style-type: none"> <li>(a) the amounts included in the Ind AS financial statements of the joint venture or associate, 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</li> <li>(b) a reconciliation of the summarised financial information presented to the carrying amount of its interest in the joint venture or associate.</li> </ul>	
31.	112.B1 5	<p>Presentation of the summarised financial information required by paragraphs 112.B12 and 112.B13 on the basis of the joint venture's or associate's financial statements only if:</p>	

		<p>a) the entity measures its interest in the joint venture or associate at fair value in accordance with Ind AS 28, <i>Investments in Associates and Joint Ventures</i>, and</p> <p>b) the joint venture or associate does not prepare Ind AS financial statements and preparation on that basis would be impracticable or cause undue cost.</p>	
32.	112.B1 5	Disclosure of the basis on which the summarised financial information has been prepared.	
33.	112.B1 6	Disclosure of, in aggregate, the carrying amount of its interests in all individually immaterial joint ventures or associates that are accounted for using the equity method.	
34.	112.B1 6	<p>Disclosure separately of the aggregate amount of its share of those joint ventures' or associates':</p> <p>a) profit or loss from continuing operations,</p> <p>b) post-tax profit or loss from discontinued operations,</p> <p>c) other comprehensive income, and</p> <p>d) total comprehensive income.</p>	
35.	112.B1 7	In case, entity's interests in subsidiary, joint venture or associate, (or a portion of its interest in a joint venture or an associate) is classified as held for sale in accordance with Ind AS 105, <i>Non-current Assets Held for Sale and Discontinued Operations</i> , disclosure of the summarised financial information is not required to be disclosed for that subsidiary, joint venture or associate in accordance with paragraphs 112.B10–112.B16.	
36.	112.22	<p>Disclosure of:</p> <p>(a) the nature and extent of any significant restrictions (e.g. 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</p>	

		<p>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,</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 of losses of the joint venture or associate when applying the equity method.</p>	
		<b>Risks associated with an entity's interests in joint ventures and associates</b>	
37.	112.23	<p>Disclosure of the following information:</p> <p>a) commitments that it has relating to its joint ventures separately from the amount of other commitments, and</p> <p>b) contingent liabilities incurred relating to its interests in joint ventures or associates separately from the amount of other contingent liabilities.</p>	
38.	112.B18	<p>Disclose of total commitments 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.</p>	
		<b>Interest in unconsolidated structured entities</b>	
39.	112.24	<p>Disclosure of the following information that enables users of financial statements:</p> <p>(a) to understand the nature and extent of entity's interests in unconsolidated structured entities,</p> <p>(b) to evaluate the nature of, and changes in, the risks associated with its interests in unconsolidated structured entities, and</p>	
40.	112.25	<p>The information required by paragraph 112.24(b) includes information about an entity's exposure to</p>	

41.		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.	
42.	112.25 A	An investment entity need not provide the disclosures required by paragraph 112.24 for an unconsolidated structured entity that it controls and for which it presents the disclosures required by paragraphs 112.19A–112.19G.	
43.	112.26 - 112.27	Disclosure of: (a) qualitative and quantitative information about its 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, and (b) if the entity has sponsored an unconsolidated structured entity for which it does not provide information required: (i) how it has determined which structured entities it has sponsored, (ii) income from those structured entities during the reporting period, including a description of the types of income presented (to be presented in tabular format preferably), and (iii) the carrying amount (at the time of transfer) of all assets transferred to those structured entities during the reporting period (to be presented in tabular format preferably).	
		<b>Nature of Risk</b>	
44.	112.29	Disclosure of the following (to be presented in tabular format preferably): a) the carrying amounts of the assets and liabilities recognised in its financial statements relating to its interests in unconsolidated structured entities, b) the line items in the balance sheet in which those assets and liabilities are recognised,	

		<p>c) the amount that best represents the entity's maximum exposure to loss from its interests in unconsolidated structured entities, including:</p> <ul style="list-style-type: none"> <li>i. how the maximum exposure to loss is determined, and</li> <li>ii. if an entity cannot quantify its maximum exposure to loss from its interests in unconsolidated structured entities, that fact and the reasons.</li> </ul> <p>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.</p>	
45.	112.30	<p>If during the reporting period an entity has, without having a contractual obligation to do so, provided financial or other support to an unconsolidated structured entity in which it previously had or currently has an interest (for example, purchasing assets of or instruments issued by the structured entity), disclosure of:</p> <ul style="list-style-type: none"> <li>a) the type and amount of support provided, including situations in which the entity assisted the structured entity in obtaining financial support; and</li> <li>b) the reasons for providing the support.</li> </ul>	
46.	112.31	<p>Disclosure of 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.</p>	

**Ind AS 113, Fair Value Measurements**

SN o.	Refer ence	Disclosure	Y/NA/N M
1.	113.9 1	Disclosure of the following: <ul style="list-style-type: none"> <li>a) for assets and liabilities that are measured at fair value on a recurring or non-recurring basis in the balance sheet after initial recognition, the valuation techniques and inputs used to develop those measurements, and</li> <li>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.</li> </ul>	
2.	113.9 3	Disclosure of, at a minimum, the following information for each class of assets and liabilities measured at fair value in the balance sheet after initial recognition: <ul style="list-style-type: none"> <li>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 reason for the measurement,</li> <li>b) for recurring and non-recurring fair value measurements, the level of the fair value hierarchy (Level 1, 2, or 3),</li> <li>c) if there are any transfers between level 1 and level 2 of the hierarchy, the reasons for those transfers,</li> <li>d) a description of the valuation technique (s) and the inputs used in the fair value measurement for the items categorised within Level 2 and Level 3 of the hierarchy,</li> <li>e) if there has been change in the valuation technique, that change and the reasons for making it,</li> <li>f) for fair value measurements categorised within Level 3 of the fair value hierarchy, quantitative information about the significant unobservable inputs,</li> </ul>	

	<p>g) for recurring fair value measurements categorised within Level 3 of the fair value hierarchy, a reconciliation from the opening balances to the closing balances, disclosing separately changes during the period attributable to the following:</p> <ul style="list-style-type: none"> <li>i) total gains and losses for the period recognised in profit or loss and the line items in profit or loss in which those gains,</li> <li>ii) total gains and losses for the period recognised in other comprehensive income, and the line items in other comprehensive income in which those gains or losses are recognized,</li> <li>iii) purchases, sales, issues and settlements, and</li> </ul> <p>h) 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,</p> <ul style="list-style-type: none"> <li>i) for recurring fair value measurements categorized within Level 3, the amount of gains or losses for the period included in profit or loss that are attributable to the change in unrealised gains or losses relating to those assets and liabilities,</li> <li>ii) a description of valuation processes used by the entity for recurring and non-recurring fair value measurements categorized within Level 3 of the fair value hierarchy,</li> </ul> <p>i) for recurring fair value measurements categorised within Level 3 of the fair value hierarchy:</p> <ul style="list-style-type: none"> <li>i) a narrative description of the sensitivity of the fair value measurement to changes in unobservable inputs, and</li> <li>ii) for financial assets and liabilities, if changing one or more of the unobservable inputs to reflect reasonably possible alternative assumptions would change the fair value significantly, that fact and effect of those changes,</li> </ul>	
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		iii) for recurring and non-recurring fair value measurements, if the highest and the best use differs from the current use, the reasons as to why it is used in such manner.	
3.	113.9 4	Determination of the appropriate classes of assets and liabilities based on the following: a) the nature, characteristics and risks of the asset or liability, and b) the level of the fair value hierarchy within which the fair value measurement is categorised.	
4.	113.9 5	Disclose and consistently followed policy for determining the transfers between levels in the fair value hierarchy that are deemed to have occurred.	
5.	113.9 6	If an entity has made an accounting policy decision to use the exception in paragraph 113.48, has it disclosed the same.	
6.	113.9 7	Disclosure of the information required by paragraph 113.93(b)-(d) for each class of assets and liabilities not measured at fair value but for which the fair value is disclosed.	
7.	113.9 8	In case entity has issued a liability with inseparable third-party credit enhancement and measured the same at fair value, disclosure of the existence of that credit enhancement and whether it is reflected in the fair value measurement of the liability.	
8.	113.9 9	Presentation of the quantitative disclosures required by Ind AS 113 in a tabular format unless other format is more appropriate.	
		Valuation techniques	
		<b>Market approach</b>	
9.	113.B 5-B6	In case the entity used a market approach to measure fair value, has the entity used market multiples derived from a set of comparable assets, liabilities or a group of assets and liabilities.	
10.	113.B 7	Has the entity used matrix pricing to value financial instruments such as debt securities etc.	
		<b>Cost approach</b>	
11.	113.B 8	In case the entity used cost approach to measure fair value, does the cost approach reflect the amount that would be required currently to replace the service capacity of an asset.	

		<b>Income approach</b>	
12.	113.B 11	<p>a) Disclosure of fair value by using which of the following techniques:</p> <ul style="list-style-type: none"> <li>i) Present value techniques,</li> <li>ii) Option pricing models, or</li> <li>iii) Multi-period excess earnings method.</li> </ul> <p>b) If not, is the valuation technique used by the entity appropriate and relevant.</p>	
		<b>Component of present value management</b>	
13.	113.B 13	<p>Does the fair value measurement using the present value technique include the following elements:</p> <ul style="list-style-type: none"> <li>a) an estimate of future cash flows for the asset or liability being measured,</li> <li>b) expectations about possible variations in the amount and timing of the cash flows representing the uncertainty inherent in the cash flows,</li> <li>c) the time value of money, represented by the rate on risk-free monetary assets that have maturity dates or durations that coincide with the period covered by the cash flows and pose neither uncertainty in timing nor risk of default to the holder (i.e. a risk-free interest rate),</li> <li>d) the price for bearing the uncertainty inherent in the cash flows (i.e. a risk premium),</li> <li>e) other factors that market participants would take into account in the circumstances, and</li> <li>f) for a liability, the non-performance risk relating to that liability, including the entity's (i.e. the obligor's) own credit risk.</li> </ul>	
		<b>Risk and uncertainty</b>	
14.	113.B 16	Does the fair value measurement include the risk premium as a compensation for uncertainty inherent in the cash flow.	

15.	113.B 17 and 113.B 25- 113.B 26	Do the present value techniques (which may differ in how they adjust for risk and the type of cash flows), fall into either of the following categories: a) discount rate adjustment technique, that uses a risk-adjusted discount rate, b) method 1 of the expected present value technique that uses risk-adjusted expected cash flows and a risk-free rate, or c) method 2 of the expected present value technique that uses expected cash flows that are not risk-adjusted and a discount rate adjusted to include the risk premium that market participants require.	
		<b>Discount rate adjustment technique</b>	
16.	113.B 18	Is the discount rate used in the discount rate adjustment technique derived from observable rates of return for comparable assets or liabilities that are traded in the market.	
17.	113.B 22	In case of fixed receipts or payments, does the discount rate adjustment technique take into account the adjustment for inherent risk.	
		<b>Applying present value techniques to liabilities and an entity's own equity instruments not held by other parties as assets</b>	
18.	113.B 31	a) While measuring the fair value of a liability that is not held by another party as an asset, has the entity estimated future cash flows that market participants would expect to incur in fulfilling the obligation. b) Does such compensation include the return that a market participant would require for the following: i) undertaking the activity, i.e. the value of fulfilling the obligation, (e.g. by using resources that could be used for other activities), and ii) assuming the risk associated with the obligation (i.e. a risk premium that reflects the risk that the actual cash outflows might differ from the expected cash outflows).	
19.	113.B 33	Does the entity include the risk premium in the fair value measurement in either of the following ways: a) By adjusting the cash flows, or b) By adjusting the rate used to discount the future cash flows.	

		<b>Measuring fair value when the volume or level of activity for an asset or a liability has significantly decreased</b>	
20.	113.B 37	Has the entity evaluated the significance and relevance of the following factors to determine whether there has been a significant decrease in the volume or level of activity of asset or liability: a) few recent transactions, b) price quotations are not developed using current information, c) price quotations vary substantially either over time or among market-makers, d) indices that previously were highly correlated with the fair values of the asset or liability are demonstrably uncorrelated with recent indications of fair value for that asset or liability, e) significant increase in implied liquidity risk premiums, yields or performance indicators (such as delinquency rates or loss severities) for observed transactions or quoted prices when compared with the entity's estimate of expected cash flows, f) wide bid-ask spread or significant increase in the bid-ask spread, g) significant decline in the activity of, or an absence of, a market for new issues (i.e. a primary market) for the asset or liability or similar assets or liabilities, or h) little information is publicly available.	
21.	113.B 38	If the entity concludes that there has been significant decrease in the volume or level of activity, has the entity has made the relevant adjustment to the transactions or quoted prices.	
22.	113.B 40	Has the entity changed the valuation technique or used the multiple valuation technique in case of significant decrease in the volume or level of activity for the asset or liability.	
		<b>Identifying transactions that are not orderly</b>	

23.	113.B 43	Has the entity taken into consideration the following to identify the transactions that are not orderly: a) lack of adequate exposure to the market for a period before the measurement date, b) seller marketed the asset or liability to a single market participant, c) seller is in or near bankruptcy, d) seller was required to sell to meet regulatory or legal requirements, and e) transaction price is an outlier when compared with other recent transactions for the same or similar asset or liability.	
24.	113.B 44	Has the entity considered the following when measuring fair value or estimating market risk premium: a) if evidence indicates that the transaction is not orderly, less weight to be placed on transaction price, b) if evidence indicates that the transaction is orderly, the entity shall take into account the transaction price, and c) if the entity does not have sufficient information to conclude, then it shall take into account the transaction price but it may not represent the fair value.	
		<b>Using quoted prices provided by third parties</b>	
25.	113.B 46	In case there is a significant decrease in the volume or level of activity for an asset or liability, has the entity evaluated if the quoted price is developed using current information.	
	113.B 47	Has the entity provided higher weightage to the quotes provided by third parties that represent binding offers.	

**Ind AS 114, Regulatory Deferral Accounts**

SN o.	Reference	Disclosure	Y/NA/N M
1.	114.27	<p>In case entity elects to apply this Standard, disclosure of the information that enables users to assess:</p> <ul style="list-style-type: none"> <li>(a) the nature of, and the risks associated with, the rate regulation that establishes the price(s) that the entity can charge customers for the goods or services it provides; and</li> <li>(b) the effects of that rate regulation on its financial position, financial performance and cash flows.</li> </ul>	
2.	114.28	<p>If any of the disclosures set out in paragraphs 114.30–114.36 are not considered relevant to meet the objective in paragraph 114.27, they may be omitted from the financial statements. If the disclosures provided in accordance with paragraphs 114.30–114.36 are insufficient to meet the objective in paragraph 114.27, disclosure of additional information that is necessary to meet that objective.</p>	
3.	114.29	<p>To meet the disclosure objective in paragraph 114.27, an entity shall consider all of the following:</p> <ul style="list-style-type: none"> <li>(a) the level of detail that is necessary to satisfy the disclosure requirements;</li> <li>(b) how much emphasis to place on each of the various requirements</li> <li>(c) how much aggregation or disaggregation to undertake; and</li> <li>(d) whether users of financial statements need additional information to evaluate the quantitative information disclosed.</li> </ul>	
		Explanation of activities subject to rate regulation	

4.	114.30	<p>To help a user of the financial statements assess the nature of, and the risks associated with, the entity's rate-regulated activities, for each type of rate-regulated activity, disclosure of:</p> <p>(a) a brief description of the nature and extent of the rate-regulated activity and the nature of the regulatory rate-setting process;</p> <p>(b) the identity of the rate regulator(s). If the rate regulator is a related party (as defined in Ind AS 24, <i>Related Party Disclosures</i>), the entity shall disclose that fact, together with an explanation of how it is related;</p> <p>(c) how the future recovery of each class (ie each type of cost or income) of regulatory deferral account debit balance or reversal of each class of regulatory deferral account credit balance is affected by risks and uncertainty, for example:</p> <p>(i) demand risk (for example, changes in consumer attitudes, the availability of alternative sources of supply or the level of competition);</p> <p>(ii) regulatory risk (for example, the submission and approval of a rate-setting application or the entity's assessment of the expected future regulatory actions); and</p> <p>(iii) other risks (for example, currency or other market risks).</p>	
5.	114.31	<p>The disclosures required by paragraph 114.30 shall be given in the financial statements either directly in the notes 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. If the information is not included in the financial statements directly or incorporated by cross-reference, the financial statements are incomplete.</p>	
		Explanation of recognised amounts	

6.	114.32	Disclosure of the basis on which regulatory deferral account balances are recognised and derecognised, and how they are measured initially and subsequently, including how regulatory deferral account balances are assessed for recoverability and how any impairment loss is allocated.	
7.	114.33	<p>For each type of rate-regulated activity, disclosure of the following information for each class of regulatory deferral account balance:</p> <p>(a) a reconciliation of the carrying amount at the beginning and the end of the period, in a table unless another format is more appropriate. The entity shall apply judgement in deciding the level of detail necessary (see paragraphs 114.28–114.29), but the following components would usually be relevant:</p> <p>(i) the amounts that have been recognised in the current period in the balance sheet as regulatory deferral account balances;</p> <p>(ii) the amounts that have been recognised in the statement of profit and loss relating to balances that have been recovered (sometimes described as amortised) or reversed in the current period; and</p> <p>(iii) other amounts, separately identified, that affected the regulatory deferral account balances, such as impairments, items acquired or assumed in a business combination, items disposed of, or the effects of changes in foreign exchange rates or discount rates;</p> <p>(b) the rate of return or discount rate (including a zero rate or a range of rates, when applicable) used to reflect the time value of money that is applicable to each class of regulatory deferral account balance; and</p> <p>(c) the remaining periods over which the entity expects to recover (or amortise) the carrying amount of each class of regulatory deferral account debit balance or to reverse each class of regulatory deferral account credit balance.</p>	

8.	114.34	When rate regulation affect the amount and timing of an entity's income tax expense (income), disclosure of the impact of the rate regulation on the amounts of current and deferred tax recognised. In addition, the entity shall separately disclose any regulatory deferral account balance that relates to taxation and the related movement in that balance.	
9.	114.35	When an entity provides disclosures in accordance with Ind AS 112 <i>Disclosure of Interests in Other Entities</i> , for an interest in a subsidiary, associate or joint venture that has rate-regulated activities and for which regulatory deferral account balances are recognised in accordance with this Standard, disclosure of the amounts that are included for the regulatory deferral account debit and credit balances and the net movement in those balances for the interests disclosed (see paragraphs 114.B25–114.B28).	
10.	114.B2 2	If the entity chooses to include the regulatory deferral account balances and movements in those balances that are related to the disposal group or discontinued operation within the related regulated deferral account line items, it may be necessary to disclose them separately as part of the analysis of the regulatory deferral account line items described by paragraph 114.33.	
11.	114.B2 5	Disclosure is required by paragraph 112.12(e) for each of its subsidiaries that have non-controlling interests that are material to the reporting entity, the profit or loss that was allocated to non-controlling interests of the subsidiary during the reporting period. In case an entity that recognises regulatory deferral account balances in accordance with this Standard, disclosure of the net movement in regulatory deferral account balances that is included within the amounts that are required to be disclosed by paragraph Ind AS 112.12(e).	

12.	114.B2 7	In addition to the information specified in paragraphs 112.12, 112.21, 112.B10, 112.B12–112.B13 and 112.B16, in case entity recognises regulatory deferral account balances in accordance with this Standard, disclosure of <ul style="list-style-type: none"> <li>i. the total regulatory deferral account debit balance,</li> <li>ii. the total regulatory deferral account credit balance and</li> <li>iii. the net movements in those balances, split between amounts recognised in profit or loss and amounts recognised as other comprehensive income, for each entity for which those Ind AS 112 disclosures are required.</li> </ul>	
13.	114.B2 8	Paragraph 112.19 specifies the information that an entity is required to disclose when the entity recognises a gain or loss on losing control of a subsidiary, calculated in accordance with paragraph 110.25. In addition to the information required by paragraph 112.19, in case an entity that elects to apply this Standard, disclosure of the portion of that gain or loss that is attributable to derecognising regulatory deferral account balances in the former subsidiary at the date when control is lost.	
14.	114.36	When an entity concludes that a regulatory deferral account balance is no longer fully recoverable or reversible, disclosure of that fact, the reason why it is not recoverable or reversible and the amount by which the regulatory deferral account balance has been reduced.	

**Ind AS 115, Revenue from Contracts with Customers**

SN o.	Referen ce	Disclosure	Y/NA/N M
1.	115.107	If an entity performs by transferring goods or services to a customer before the customer pays consideration or before payment is due, the entity shall present the contract as a contract asset, excluding any amounts presented as a receivable. A contract asset is an entity's right to consideration in exchange for goods or services that the entity has transferred to a customer. An entity shall assess a contract asset for impairment in accordance with Ind AS 109. An impairment of a contract asset shall be measured, presented and disclosed on the same basis as a financial asset that is within the scope of Ind AS 109 (see also paragraph 115.113(b)).	
2.	115.110	Disclosure of qualitative and quantitative information about all of the following: (a) its contracts with customers (see paragraphs 115.113–115.122); (b) the significant judgements, and changes in the judgements, made in applying this Standard to those contracts (see paragraphs 115.123–115.126); and (c) any assets recognised from the costs to obtain or fulfil a contract with a customer in accordance with paragraph 115.91 or 115.95 (see paragraphs 115.127–115.128).	

3.	115.113	<p>Disclosure of all of the following amounts for the reporting period unless those amounts are presented separately in the statement of profit and loss in accordance with other Standards:</p> <p>(a) revenue recognised from contracts with customers, which the entity shall disclose separately from its other sources of revenue; and</p> <p>(b) any impairment losses recognised (in accordance with Ind AS 109) on any receivables or contract assets arising from an entity's contracts with customers, which the entity shall disclose separately from impairment losses from other contracts.</p>	
		<b>Disaggregation of revenue</b>	
4.	115.114	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 115.B87–115.B89 when selecting the categories to use to disaggregate revenue.	
5.	115.115	In addition, disclosure of sufficient information to enable users of financial statements to understand the relationship between the disclosure of disaggregated revenue (in accordance with paragraph 115.114) and revenue information that is disclosed for each reportable segment, if the entity applies Ind AS 108, <i>Operating Segments</i> .	
6.	115.116	<p>Disclosure of all of the following:</p> <p>(a) the opening and closing balances of receivables, contract assets and contract liabilities from contracts with customers, if not otherwise separately presented or disclosed;</p> <p>(b) revenue recognised in the reporting period that was included in the contract liability balance at the beginning of the period; and</p> <p>(c) revenue recognised in the reporting period from performance obligations satisfied (or partially satisfied) in previous periods (for example, changes in transaction price).</p>	

		<b>Performance obligations</b>	
7.	115.119	<p>Disclosure of information about entity's performance obligations in contracts with customers, including a description of all of the following:</p> <ul style="list-style-type: none"> <li>(a) when the entity typically satisfies its performance obligations (for example, upon shipment, upon delivery, as services are rendered or upon completion of service), including when performance obligations are satisfied in a bill-and-hold arrangement;</li> <li>(b) the significant payment terms (for example, when payment is typically due, whether the contract has a significant financing component, whether the consideration amount is variable and whether the estimate of variable consideration is typically constrained in accordance with paragraphs 115.56–115.58);</li> <li>(c) the nature of the goods or services that the entity has promised to transfer, highlighting any performance obligations to arrange for another party to transfer goods or services (ie if the entity is acting as an agent);</li> <li>(d) obligations for returns, refunds and other similar obligations; and</li> <li>(e) types of warranties and related obligations.</li> </ul>	
		<b>Transaction price allocated to the remaining performance obligations</b>	
8.	115.120	<p>Disclosure of the following information about entity's remaining performance obligations:</p> <ul style="list-style-type: none"> <li>(a) the aggregate amount of the transaction price allocated to the performance obligations that are unsatisfied (or partially unsatisfied) as of the end of the reporting period; and</li> <li>(b) an explanation of when the entity expects to recognise as revenue the amount disclosed in accordance with paragraph 120(a), which the entity shall disclose in either of the following ways: <ul style="list-style-type: none"> <li>(i) in a quantitative basis using the time bands that would be most appropriate for the</li> </ul> </li> </ul>	

		duration of the remaining performance obligations; or (ii) by using qualitative information.	
9.	115.121	An entity need not disclose the information in paragraph 115.120 for a performance obligation if either of the following conditions is met: (a) the performance obligation is part of a contract that has an original expected duration of one year or less; or (b) the entity recognises revenue from the satisfaction of the performance obligation in accordance with paragraph 115.B16.	
		<b>Significant judgements in the application of this Standard</b>	
10.	115.123	Disclosure of the judgements, and changes in the judgements, made in applying this Standard that significantly affect the determination of the amount and timing of revenue from contracts with customers. In particular, an entity shall explain the judgements, and changes in the judgements, used in determining both of the following: (a) the timing of satisfaction of performance obligations (see paragraphs 115.124–115.125); and (b) the transaction price and the amounts allocated to performance obligations (see paragraph 115.126).	
		<b>Determining the timing of satisfaction of performance obligations</b>	
11.	115.124	For performance obligations that an entity satisfies over time, disclosure of both of the following: (a) the methods used to recognise revenue (for example, a description of the output methods or input methods used and how those methods are applied); and (b) an explanation of why the methods used provide a faithful depiction of the transfer of goods or services.	
12.	115.125	For performance obligations satisfied at a point in time, disclosure of the significant judgements made in evaluating when a customer obtains control of promised goods or services.	

		<b>Determining the transaction price and the amounts allocated to performance obligations</b>	
13.	115.126	<p>Disclosure of information about the methods, inputs and assumptions used for all of the following:</p> <ul style="list-style-type: none"> <li>(a) determining the transaction price, which includes, but is not limited to, estimating variable consideration, adjusting the consideration for the effects of the time value of money and measuring non-cash consideration;</li> <li>(b) assessing whether an estimate of variable consideration is constrained;</li> <li>(c) allocating the transaction price, including estimating stand-alone selling prices of promised goods or services and allocating discounts and variable consideration to a specific part of the contract (if applicable); and</li> <li>(d) measuring obligations for returns, refunds and other similar obligations.</li> </ul>	
		<b>Assets recognised from the costs to obtain or fulfil a contract with a customer</b>	
14.	115.127	<p>An entity shall describe both of the following:</p> <ul style="list-style-type: none"> <li>(a) the judgements made in determining the amount of the costs incurred to obtain or fulfil a contract with a customer (in accordance with paragraph 115.91 or 115.95); and</li> <li>(b) the method it uses to determine the amortisation for each reporting period.</li> </ul>	
15.	115.128	<p>Disclosure of all of the following:</p> <ul style="list-style-type: none"> <li>(a) the closing balances of assets recognised from the costs incurred to obtain or fulfil a contract with a customer (in accordance with paragraph 115.91 or 115.95), by main category of asset (for example, costs to obtain contracts with customers, pre-contract costs and setup costs); and</li> <li>(b) the amount of amortisation and any impairment losses recognised in the reporting period.</li> </ul>	
		<b>Practical expedients</b>	

16.	115.129	If the practical expedient is elected in either paragraph 115.63 (about the existence of a significant financing component) or paragraph 115.94 (about the incremental costs of obtaining a contract), disclosure of that fact.	
17.	115.C6	For any of the practical expedients in paragraph 115.C5 that an entity uses, it shall apply that expedient consistently to all contracts within all reporting periods presented. In addition, it shall disclose all of the following information: (a) the expedients that have been used; and (b) to the extent reasonably possible, a qualitative assessment of the estimated effect of applying each of those expedients.	
18.	115.C7 A	An entity applying this Standard retrospectively in accordance with paragraph 115.C3(b) may also use the practical expedient described in paragraph 115.C5(c), either: (a) for all contract modifications that occur before the beginning of the earliest period presented; or (b) for all contract modifications that occur before the date of initial application. If an entity uses this practical expedient, the entity shall apply the expedient consistently to all contracts and disclose the information required by paragraph 115.C6.	
19.	115.E6	All aspects of a service concession arrangement shall be considered in determining the appropriate disclosures in the notes. Disclosure of the following in each period by an operator and a grantor: (a) a description of the arrangement; (b) significant terms of the arrangement that may affect the amount, timing and certainty of future cash flows (eg the period of the concession, repricing dates and the basis upon which repricing or re-negotiation is determined); (c) the nature and extent (eg quantity, time period or amount as appropriate) of: (i) obligations to acquire or build items of property, plant and equipment	

		<ul style="list-style-type: none"> <li>(ii) obligations to deliver or rights to receive specified assets at the end of the concession period;</li> <li>(iii) renewal and termination options; and</li> <li>(iv) other rights and obligations (eg major overhauls);</li> </ul> <p>(d) changes in the arrangement occurring during the period; and</p> <p>(e) how the service arrangement has been classified.</p> <p>(v) <i>Note:</i> The disclosures required in accordance with paragraph 6 of this Appendix shall be provided individually for each service concession arrangement or in aggregate for each class of service concession arrangements. A class is a grouping of service concession arrangements involving services of a similar nature (eg toll collections, telecommunications and water treatment services). (paragraph 115.E7)</p>	
20.	115.E6 A	Disclosure by an operator of the amount of revenue and profits or losses recognized in the period on exchanging construction services for a financial asset or an intangible asset.	

## APPENDIX - A

### Comparison of IFRS with Ind AS notified by the MCA (As of April, 2018)

S No.	IFRS/ IAS	Indian Accounting Standard	Name
1.	IAS 1	Ind AS 1	<i>Presentation of Financial Statements</i>
2.	IAS 2	Ind AS 2	<i>Inventories</i>
3.	IAS 7	Ind AS 7	<i>Statement of Cash Flows</i>
4.	IAS 8	Ind AS 8	<i>Accounting Policies, Changes in Accounting Estimates and Errors</i>
5.	IAS 10	Ind AS 10	<i>Events after the Reporting Period</i>
6.	IAS 12	Ind AS 12	<i>Income Taxes</i>
7.	IAS 16	Ind AS 16	<i>Property, Plant and Equipment</i>
8.	IAS 17	Ind AS 17	<i>Leases</i>
9.	IAS 19	Ind AS 19	<i>Employee Benefits</i>
10.	IAS 20	Ind AS 20	<i>Accounting for Government Grants and Disclosure of Government Assistance</i>
11.	IAS 21	Ind AS 21	<i>The Effects of Changes in Foreign Exchange Rates</i>
12.	IAS 23	Ind AS 23	<i>Borrowing Costs</i>
13.	IAS 24	Ind AS 24	<i>Related Party Disclosures</i>
14.	IAS 27	Ind AS 27	<i>Separate Financial Statements</i>
15.	IAS 28	Ind AS 28	<i>Investments in Associates and Joint Ventures</i>
16.	IAS 29	Ind AS 29	<i>Financial Reporting in Hyperinflationary Economies</i>
17.	IAS 32	Ind AS 32	<i>Financial Instruments: Presentation</i>
18.	IAS 33	Ind AS 33	<i>Earnings per Share</i>
19.	IAS 34	Ind AS 34	<i>Interim Financial Reporting</i>
20.	IAS 36	Ind AS 36	<i>Impairment of Assets</i>
21.	IAS 37	Ind AS 37	<i>Provisions, Contingent Liabilities and Contingent Assets</i>
22.	IAS 38	Ind AS 38	<i>Intangible Assets</i>

<b>S No.</b>	<b>IFRS/ IAS</b>	<b>Indian Accounting Standard</b>	<b>Name</b>
23.	IAS 40	Ind AS 40	<i>Investment Property</i>
24.	IAS 41	Ind AS 41	<i>Agriculture</i>
25.	IFRS 1	Ind AS 101	<i>First-time Adoption of Indian Accounting Standards</i>
26.	IFRS 2	Ind AS 102	<i>Share-based Payment</i>
27.	IFRS 3	Ind AS 103	<i>Business Combinations</i>
28.	IFRS 4	Ind AS 104	<i>Insurance Contracts</i>
29.	IFRS 5	Ind AS 105	<i>Non-current Assets Held for Sale and Discontinued Operations</i>
30.	IFRS 6	Ind AS 106	<i>Exploration for and Evaluation of Mineral Resources</i>
31.	IFRS 7	Ind AS 107	<i>Financial Instruments: Disclosures</i>
32.	IFRS 8	Ind AS 108	<i>Operating Segments</i>
33.	IFRS 9	Ind AS 109	<i>Financial Instruments</i>
34.	IFRS 10	Ind AS 110	<i>Consolidated Financial Statements</i>
35.	IFRS 11	Ind AS 111	<i>Joint Arrangements</i>
36.	IFRS 12	Ind AS 112	<i>Disclosure of Interest in Other Entities</i>
37.	IFRS 13	Ind AS 113	<i>Fair Value Measurement</i>
38.	IFRS 14	Ind AS 114	<i>Regulatory Deferral Account</i>
39.	IFRS 15	Ind AS 115	<i>Revenue from Contracts with Customers</i>

\* Ind AS corresponding to IAS 26, *Accounting and Reporting by Retirement Benefit Plans*, has not been issued as this standard is not applicable to companies.

\*\* Since India has decided to converge early with IFRS 9, *Financial Instruments*. Accordingly, Ind AS 109, *Financial Instruments*, has been issued and Ind AS 39, *Financial Instruments: Recognition and Measurement*, has not been issued.

### IFRS not yet effective

S No.	IFRS/IAS	Indian Accounting Standard	Title
1.	IFRS 16	Ind AS 116 and Ind AS 117* are under formulation	<i>Leases (Effective from April 01, 2019, will replace Ind AS 17)</i>
2.	IFRS 17		<i>Insurance Contracts (Proposed to be effective from April 01, 2020, and will replace Ind AS 104)</i>

\* In view of implementation of Ind AS in Insurance Sector from 2020-21, India may implement Ind AS 117 early.

### IFRICs/SICs included in the corresponding Appendices to Ind AS (As of April, 2018)

As per the scheme of formulation of Indian Accounting Standards, the interpretations issued by the IASB, IFRIC and SIC be added as an appendix with the relevant Ind AS.

S No.	IFRIC / SIC No.	Corresponding Appendix included in Ind AS	IFRIC/SIC
1.	IFRIC 1	Appendix A to Ind AS 16	Changes in Existing Decommissioning, Restoration and Similar Liabilities
2.	IFRIC 4	Appendix C to Ind AS 17	Determining whether an Arrangement contains a Lease
3.	IFRIC 5	Appendix A to Ind AS 37	Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds
4.	IFRIC 6	Appendix B to Ind AS 37	Liabilities arising from Participating in a Specific Market—Waste Electrical and Electronic Equipment
5.	IFRIC 7	Appendix A to Ind AS 29	Applying the Restatement Approach under Ind AS 29 Financial Reporting in Hyperinflationary Economies
6.	IFRIC	Appendix A to Ind	Interim Financial Reporting and

<b>S No.</b>	<b>IFRIC / SIC No.</b>	<b>Corresponding Appendix included in Ind AS</b>	<b>IFRIC/SIC</b>
	10	AS 34	Impairment
7.	IFRIC 12	Appendix A to Ind AS 11	Service Concession Arrangements
8.	IFRIC 13	Appendix B to Ind AS 18	Customer Loyalty Programmes
9.	IFRIC 14	Appendix B to Ind AS 19	Ind AS 19— The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction
10.	IFRIC 16	Appendix C to Ind AS 109	Hedges of a Net Investment in a Foreign Operation
11.	IFRIC 17	Appendix A to Ind AS 10	Distributions of Non-cash Assets to Owners
12.	IFRIC 18	Appendix C to Ind AS 18	Transfer of Assets from Customers
13.	IFRIC 19	Appendix D to Ind AS 109	Extinguishing Financial Liabilities with Equity Instruments
14.	IFRIC 20	Appendix B to Ind AS 16	Stripping Cost in the Production Phase of a Surface Mine
15.	IFRIC 21	Appendix C to Ind AS 37	Levies
16.	IFRIC 22	Appendix B to Ind AS 21	Foreign Currency Transactions and Advance Consideration ( <i>Effective from 1 April, 2018</i> )
17.	SIC-10	Appendix A to Ind AS 20	Government Assistance—No Specific Relation to Operating Activities
18.	SIC-15	Appendix A to Ind AS 17	Operating Leases—Incentives
19.	SIC-25	Appendix A to Ind AS 12	Income Taxes—Changes in the Tax Status of an Entity or its Shareholders
20.	SIC-	Appendix B to Ind	Evaluating the Substance of

S No.	IFRIC / SIC No.	Corresponding Appendix included in Ind AS	IFRIC/SIC
	27	AS 17	Transactions Involving the Legal Form of a Lease
21.	SIC-29	Appendix B to Ind AS 11	Service Concession Arrangements: Disclosures
22.	SIC-31	Appendix A to Ind AS 18	Revenue—Barter Transactions Involving Advertising Services
23.	SIC-32	Appendix A to Ind AS 38	Intangible Assets—Web Site Costs

\* Appendix corresponding to IFRIC 2, *Member's Shares in Co-operative Entities and Similar Liabilities Instruments*, is not issued as it is not relevant for the companies.

\*\* Appendix corresponding to SIC 7, *Introduction of Euro*, is not issued as it is not relevant in the Indian context.

\*\*\* Appendix corresponding to IFRIC 9, *Reassessment of Embedded Derivatives*, Not included as Ind AS 39 have been replaced with Ind AS 109.

**IFRICs/SICs included in the corresponding Appendices to Ind AS – not yet effective**

S No.	IFRIC / SIC No.	Corresponding Appendix included in Ind AS	IFRIC/SIC
1.	IFRIC 23	Under formulation (As an Appendix to Ind AS 12)	Uncertainty over Income Tax Treatments ( <i>Effective from 1 January 2019</i> )