



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Disclosure / Compliance Checklist For the Standards of GRAP

For Standards of GRAP effective from 1 April 2020

This document serves as a checklist to assist in determining that the minimum requirements of the effective Standards of GRAP have been complied with.

It should NOT be considered in isolation as a control for compliance or disclosure purposes.

It is strongly recommended, that the Disclosure/Compliance Checklist be utilised in conjunction with the Applicable GRAP Standard(s) and that reliance be placed on the requirements of the individual GRAP Standard(s) rather than solely on this Disclosure/Compliance Checklist.

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General Presentation and Accounting Requirements

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General Presentation and Accounting Requirements

| | | Response | GRAP Ref | Comments |
|-------------|---|---|----------|---|
| 1. | Components of the Financial Statements (GRAP 1) | | | |
| 1.1. | Except for the cash flow statement, have the financial statements been prepared using the accrual basis of accounting? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A | 1.31 | Click or tap here to enter text. |
| 1.2. | Have the following components been included in the financial statements: | | | Click or tap here to enter text. |
| | a) statement of financial position? | <input type="checkbox"/> Yes | 1.11(a) | Click or tap here to enter text. |
| | b) statement of financial performance? | <input type="checkbox"/> Yes | 1.11(b) | Click or tap here to enter text. |
| | c) statement of changes in net assets? | <input type="checkbox"/> Yes | 1.11(c) | Click or tap here to enter text. |
| | d) cash flow statement? | <input type="checkbox"/> Yes | 1.11(d) | Click or tap here to enter text. |
| | e) where the entity makes publicly available its approved budget, a comparison of budget and actual amounts, either as a separate additional financial statement or as a budget column in the financial statements? | <input type="checkbox"/> Yes <input type="checkbox"/> N/A | 1.11(e) | N/A only when approved budget is not publicly available |
| | f) notes disclosing, in summary, significant accounting policies? | <input type="checkbox"/> Yes | 1.11(f) | Click or tap here to enter text. |
| | g) comparative information in respect of the preceding period? | <input type="checkbox"/> Yes | 1.11(g) | Click or tap here to enter text. |
| | NOTE: the above statements are statutory requirements and accordingly, with exception of (e) above, must be included in the annual financial statement of the reporting entity. | | | |
| 2. | Fair presentation and compliance with the Standards of GRAP (GRAP 1) | | | |
| 2.1 | Have the financial statements presented fairly the financial position, financial performance and cash flows of the entity? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.17 | Click or tap here to enter text. |
| | NOTE: the appropriate application of GRAPs, with additional disclosures where necessary, is presumed to result in financial statements that achieve a fair presentation. | | | |
| 2.2 | Have the financial statements complied with all the requirements of Standards of GRAP? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.18 | Click or tap here to enter text. |
| 2.3 | Where the financial statements comply with GRAPs, has this fact been disclosed? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.18 | Click or tap here to enter text. |

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| | | Response | GRAP Ref | Comments |
|------------|---|---|-----------|----------------------------------|
| | <p>NOTE: a reporting entity can still assert compliance with GRAP where a Standard or requirement in a standard is not applicable or where application thereof is not material. Inappropriate accounting treatments are not rectified either by disclosure of the accounting policies used, or by notes or explanatory material</p> | | | |
| 2.4 | Has the following been disclosed where management has departed from a requirement in a GRAP? | <input type="checkbox"/> N/A | 1.21-1.22 | Click or tap here to enter text. |
| | a) that management has concluded that the financial statements fairly present the entity's financial position, financial performance and cash flows? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.22(a) | Click or tap here to enter text. |
| | b) that the entity has complied with applicable GRAPs except that it has departed from a particular requirement in order to achieve a fair presentation? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.22(b) | Click or tap here to enter text. |
| | c) the title of the GRAP from which the entity has departed, the nature of the departure, including the treatment that the GRAP would require, the reason why that treatment would be so misleading in the circumstances that it would conflict with the objective of financial statements set out in the Framework ¹ , and the treatment adopted? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.22(c) | Click or tap here to enter text. |
| | d) the financial impact of the departure on each item in the financial statements that would have been reported in complying with the requirement for each period presented? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.22(d) | Click or tap here to enter text. |
| 2.5 | Has the following been disclosed where management has departed from a requirement in a GRAP in a prior period and that departure affects the amount recognised in the financial statement for the current period? | <input type="checkbox"/> N/A | 1.23 | Click or tap here to enter text. |
| | a) the title of the GRAP from which the entity has departed, the nature of the departure, including the treatment that the GRAP would require, the reason why that treatment would be so misleading in the circumstances that it would conflict with the objective of financial statements set out the | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.22(c) | Click or tap here to enter text. |

¹ Meaning the Conceptual Framework for General Purpose Financial Reporting, June 2017

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| | | Response | GRAP Ref | Comments |
|------------|--|---|--------------------|----------------------------------|
| | Framework ¹ , and the treatment adopted? | | | |
| | b) the financial impact of the departure on each item in the financial statements that would have been reported in complying with the requirement for each period presented? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.22(d) | Click or tap here to enter text. |
| 3. | GRAPs approved but not yet effective (GRAP 3) | | | |
| 3.1 | Where an entity has not applied a new GRAP that has been issued but is not yet effective, has the following been disclosed: | <input type="checkbox"/> N/A | | Click or tap here to enter text. |
| | a) this fact? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.32(a) | Click or tap here to enter text. |
| | b) known or reasonably estimable information relevant to assessing the possible impact that application of the new GRAP will have on the entity's financial statements in the period of initial application? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.32(b) | Click or tap here to enter text. |
| | NOTE: in complying with GRAP 3.32, an entity should consider disclosing [3.33]: a) the title of the new GRAP; b) the nature of the impending change or changes in accounting policy; c) the date by which application of the GRAP is required; the date as at which it plans to apply the GRAP initially; and either: i. a discussion of the impact that initial application of the GRAP is expected to have on the entity's financial statements; or ii. if that impact is not known or reasonably estimable, a statement to that effect. | | | |
| 3.2 | Where an entity applies a GRAP for a period before the effective date of the GRAP (i.e. early application of the GRAP), has this fact been disclosed? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A | Relevant directive | Click or tap here to enter text. |
| 4. | Identification of Financial Statements (GRAP 1) | | | |
| 4.1 | Have the financial statements been clearly identified, and distinguished from other information in the same published document? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.55 | Click or tap here to enter text. |
| 4.2 | Has each component of the financial statements been clearly identified? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.57 | Click or tap here to enter text. |
| 4.3 | Has the following information been prominently displayed, and repeated where it is necessary for a proper understanding of the information presented: | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A | 1.57 | Click or tap here to enter text. |

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| | | Response | GRAP Ref | Comments |
|------------|--|---|----------|----------------------------------|
| | a) the name of the reporting entity or other means of identification, and any change in that information from the preceding reporting date? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.57(a) | Click or tap here to enter text. |
| | b) whether the financial statements cover the individual entity or the economic entity? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.57(b) | Click or tap here to enter text. |
| | c) the reporting date or the period covered by the financial statements, whichever is appropriate to that component of the financial statements? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.57(c) | Click or tap here to enter text. |
| | d) the presentation currency, as defined in GRAP 4 on <i>The Effects of Changes in Foreign Exchange Rates</i> ? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.57(d) | Click or tap here to enter text. |
| | e) the level of rounding used in presenting amounts in the financial statements? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.57(e) | Click or tap here to enter text. |
| 5. | Reporting Period (GRAP 1) | | | |
| 5.1 | Have the financial statements been presented on an annual basis? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.60 | Click or tap here to enter text. |
| 5.2 | Where, in exceptional circumstances, an entity's reporting date changes and annual financial statements are presented for a period longer or shorter than one year, has the following been disclosed: | <input type="checkbox"/> N/A | | Click or tap here to enter text. |
| | a) the reason for using a shorter or longer period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.60(a) | Click or tap here to enter text. |
| | b) the fact that comparative amounts for certain statements such as the statement of financial performance, changes in net assets, cash flows and related notes are not entirely comparable? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.60(b) | Click or tap here to enter text. |
| 6. | Going Concern (GRAP 1) | | | |
| 6.1 | In preparing the financial statements, have those responsible for their preparation made an assessment of the entity's ability to continue as a going concern? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.27 | Click or tap here to enter text. |
| | NOTE: the entity should not prepare its financial statements on a going concern basis if those responsible for the preparation of the financial statements or the governing body determine after the reporting date either that there is an intention to liquidate the entity or to cease operating, or that there is no realistic alternative but to do so [1.27]. | | | |

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| | | Response | GRAP Ref | Comments |
|------------|---|---|----------|----------------------------------|
| 6.2 | Where those responsible for the preparation of the financial statements are aware, in making their assessment, of material uncertainties related to events or conditions which may cast significant doubt upon the entity's ability to continue as a going concern, have those uncertainties been disclosed? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.27 | Click or tap here to enter text. |
| 6.3 | Where the financial statements are not prepared on a going concern basis, has the following been disclosed: | <input type="checkbox"/> N/A | 1.27 | Click or tap here to enter text. |
| | a) the fact that the financial statements are not prepared on a going concern basis? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.27 | Click or tap here to enter text. |
| | b) the basis on which the financial statements have been prepared? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.27 | Click or tap here to enter text. |
| | c) the reason why the entity is not considered to be a going concern? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.27 | Click or tap here to enter text. |
| 7. | Consistency of Presentation (GRAP 1) | | | |
| 7.1 | Have all items in the financial statements been presented and classified as in the previous reporting period? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.33 | Click or tap here to enter text. |
| 7.2 | Where the presentation and classification of items in the financial statements is not the same as in the previous reporting period, has this been because: | <input type="checkbox"/> N/A | 1.33 | Click or tap here to enter text. |
| | a) it is apparent, following a significant change in the nature of the entity's operations or a review of its financial statements, that another presentation or classification would be more appropriate having regard to the criteria for the selection and application of accounting policies in GRAP 3 Accounting Policies, Changes in Accounting Estimates and Errors?; or | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.33(a) | Click or tap here to enter text. |
| | b) a change in presentation is required by a GRAP? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.33(b) | Click or tap here to enter text. |
| 8. | Materiality and Aggregation (GRAP 1) | | | |

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| | | Response | GRAP Ref | Comments |
|-------------|--|---|--------------|----------------------------------|
| 8.1 | Have items that are material by virtue of their nature been presented separately in the financial statements? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.36 | Click or tap here to enter text. |
| | NOTE: items of a dissimilar nature or function should be presented separately except where they are immaterial [1.36]. | | | |
| 9. | Offsetting (GRAP 1) | | | |
| 9.1 | Have all assets, liabilities revenue and expenses been grossed up (i.e. not offset against each other), except where offsetting is required or permitted by a GRAP or where offsetting reflects the substance of the transaction or other event? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.39 1.40 | Click or tap here to enter text. |
| 10. | Comparative Information (GRAP 1) | | | |
| | NOTE: comparative information is not required in respect of the financial statements for which accrual accounting is first adopted in accordance with GRAPs [1.44]. | | | |
| 10.1 | Has comparative information been presented in respect of the preceding period for all amounts reported in the financial statements, except where a GRAP permits or requires otherwise? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.44 | Click or tap here to enter text. |
| 10.2 | Has comparative information been included in narrative and descriptive information where it is relevant to an understanding of the current period's financial statements? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.44 | Click or tap here to enter text. |
| 10.3 | Has an entity presented, at least as a minimum, two statements of financial position, two statements of financial performance, two cash flow statements and two statements of changes in net assets, and related notes. | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.45 | Click or tap here to enter text. |
| | NOTE: an entity may present comparative information in addition to the minimum comparative financial statements required by the Standards of GRAP, as long as that information is prepared in accordance with the Standards of GRAP. This comparative information may consist of one or more statements referred to in paragraph .11, but need not comprise a complete set of financial statements. When this is the case, the entity shall present related note information for those additional statements.[1.47] | | | |
| | NOTE: as an example, an entity may present a third statement of financial performance (thereby presenting the current period, the preceding period and one additional comparative period). However, the entity is not required to present a third statement of financial position, a third cash flow statement or a third statement of changes in net assets (i.e., an additional financial statement comparative). The entity is required to present, in the notes to the financial statements, the [1.47] | | | |

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| | | Response | GRAP Ref | Comments |
|-------------|---|---|----------|----------------------------------|
| 10.4 | If the presentation or classification of items in the financial statements has been amended, have comparative amounts been reclassified, except where it is impracticable to do so? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.49 | Click or tap here to enter text. |
| 10.5 | For any reclassification of comparative information, has the following been disclosed (including as at the beginning of the preceding period): | <input type="checkbox"/> N/A | 1.49 | Click or tap here to enter text. |
| | a) the nature of the reclassification? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.49(a) | Click or tap here to enter text. |
| | b) the amount of each item or class of items that is reclassified? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.49(b) | Click or tap here to enter text. |
| | c) reason for the reclassification? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.49(c) | Click or tap here to enter text. |
| 10.6 | Where it is impracticable to reclassify comparative amounts, has the following been disclosed: | <input type="checkbox"/> N/A | 1.50 | Click or tap here to enter text. |
| | a) the reason for not reclassifying the amounts? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.50(a) | Click or tap here to enter text. |
| | b) the nature of the adjustments that would have been made if the amounts had been reclassified? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.50(b) | Click or tap here to enter text. |
| 11. | Notes To The Financial Statements (GRAP 1) | | | |
| 11.1 | Has the entity included the basis of preparation and its significant accounting policies in the notes to the financial statements? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.122(a) | Click or tap here to enter text. |
| 11.2 | Has the entity included information required by the Standards of GRAP that is not presented on the face of any statement? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.122(b) | Click or tap here to enter text. |
| 11.3 | Has the entity provided any additional information that is not presented on the face of a statement but is relevant to an understanding of any of them? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.122(c) | Click or tap here to enter text. |
| 11.4 | Are the notes, as far as practicable, presented in a systematic manner? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.123 | Click or tap here to enter text. |
| 11.5 | Is each item on the face of a statement cross-referenced to any related information in the notes? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes | 1.123 | Click or tap here to enter text. |

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| | | Response | GRAP Ref | Comments |
|-------------|--|---|---------------------|----------------------------------|
| | | <input type="checkbox"/> No | | |
| 12. | Key Sources Of Estimation Uncertainty (GRAP 1) | | | |
| 12.1 | Has information about the key assumptions concerning the future, and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year been disclosed in the notes? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.135 IGRAP 7.09 | Click or tap here to enter text. |
| 12.2 | In respect of the assets and liabilities affected by GRAP 1.135, have the following details been disclosed in the notes: | <input type="checkbox"/> N/A | 1.135 | Click or tap here to enter text. |
| | a) their nature? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.135(a) | Click or tap here to enter text. |
| | b) their carrying amount at reporting date? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.135(b) | Click or tap here to enter text. |
| 12.3 | When it is impracticable to disclose the extent of the possible effects of a key assumption or another key source of estimation uncertainty at the reporting date, has the entity disclosed that it is reasonably possible, based on existing knowledge, that outcomes within the next financial year that are different from assumptions could require a material adjustment to the carrying amount of the asset or liability affected? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.140 | Click or tap here to enter text. |
| 13. | Disposal Decisions (GRAP 1) | | | |
| 13.1 | At the reporting date, has management taken a decision to dispose of a significant asset or group of assets and liabilities or, a component of an entity? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.91 | Click or tap here to enter text. |
| 13.2 | If a decision has been made has the entity disclosed the following: | <input type="checkbox"/> N/A | 1.91 | Click or tap here to enter text. |
| | a) a description of the asset(s), group of assets and liabilities, or component? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.91(a) | Click or tap here to enter text. |
| | b) the carrying values of the assets or, if the disposal involves a group of assets and liabilities or a component of an entity, the | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.91(b) | Click or tap here to enter text. |

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|--|--|---|----------|----------------------------------|
| | carrying amounts of those assets and liabilities? | | | |
| | c) a description of the facts and circumstances of the disposal, including whether any further approvals are required and, the expected sale or transfer date? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.91(c) | Click or tap here to enter text. |
| | d) details of any disposals completed during the year? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.91(d) | Click or tap here to enter text. |
| | e) a description of any circumstances that may have resulted in a decision to dispose of an asset being reversed during the reporting period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.91(d) | Click or tap here to enter text. |
| NOTE: the disclosures in 1.91 are only required for those assets or groups of assets and liabilities that are significant of an entity and its operations [1.92]. | | | | |
| 14. | Transactions And Balances In Foreign Currencies (GRAP 4) | | | |
| 14.1 | Are all foreign currency transactions recorded, on initial recognition in the entity's functional currency, by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 4.21 | Click or tap here to enter text. |
| 14.2 | At each reporting date has the entity translated: | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 4.24 | Click or tap here to enter text. |
| | a) monetary items using the closing rate? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 4.24(a) | Click or tap here to enter text. |
| | b) non-monetary items measured in terms of historical cost at the exchange rate at the date of the transaction? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 4.24(b) | Click or tap here to enter text. |
| | c) non-monetary items measured at fair value at the exchange rate at the date when the fair value was determined? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 4.24(c) | Click or tap here to enter text. |
| 14.3 | If there has been a change in the entity's functional currency, has the entity applied the translation procedures applicable to the new functional currency prospectively from the date of the change? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 4.36 | Click or tap here to enter text. |

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| | | Response | GRAP Ref | Comments |
|-------------|---|---|----------|----------------------------------|
| | Translation to the presentation currency | | | |
| 14.4 | Where the financials are translated into a different presentation currency (other than the currency of a hyperinflationary economy), has the entity applied the following procedures: | <input type="checkbox"/> N/A | 4.40 | Click or tap here to enter text. |
| | a) assets and liabilities for each statement of financial position presented (including comparatives) at the closing rate at the date of that statement of financial position? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 4.40(a) | Click or tap here to enter text. |
| | b) revenue and expenses for each statement of financial performance (including comparatives) translated at exchange rates at the dates of the transactions? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 4.40(b) | Click or tap here to enter text. |
| | c) all resulting exchange differences recognised as a component of net assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 4.40(c) | Click or tap here to enter text. |
| 14.5 | If the presentation currency is different from the functional currency, does the entity disclose: | <input type="checkbox"/> N/A | 4.58 | Click or tap here to enter text. |
| | a) that fact? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 4.58 | Click or tap here to enter text. |
| | b) the functional currency? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 4.58 | Click or tap here to enter text. |
| | c) the reason for using a different presentation currency? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 4.58 | Click or tap here to enter text. |
| 14.6 | If there is a change in the functional currency of either the reporting entity or a significant foreign operation, does the entity disclose: | <input type="checkbox"/> N/A | 4.59 | Click or tap here to enter text. |
| | a) that fact? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 4.59 | Click or tap here to enter text. |
| | b) the reason for the change in the functional currency? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 4.59 | Click or tap here to enter text. |
| 14.7 | If the entity presents its financial statements in a currency that is different from its functional currency, does it describe the financial statements as complying with GRAP only if they comply with all the | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 4.60 | Click or tap here to enter text. |

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| | | Response | GRAP Ref | Comments |
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| | requirements of each applicable GRAP, including the translation method set out in GRAP 4? | | | |
| 14.8 | If they entity presents its financial statements or other financial information in a currency that is different from either its functional currency or its presentation currency, and the requirement of GRAP 4.60 are not met, does the entity disclose: | <input type="checkbox"/> N/A | 4.62 | Click or tap here to enter text. |
| | a) the information as supplementary information to distinguish it from the information that complies with Standards of GRAP? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 4.62(a) | Click or tap here to enter text. |
| | b) disclose the currency in which the supplementay information is displayed? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 4.62(b) | Click or tap here to enter text. |
| | c) disclose the entity's functional currenty and the method of translation used to determine the supplementary information? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 4.62(c) | Click or tap here to enter text. |
| 15. | Accounting Policies (GRAP 3) | | | |
| 15.1 | Has the accounting policy or policies applied to a transaction, other event or condition to which a GRAP specifically applies been determined by applying that GRAP and considering any relevant Interpretation (IGRAP) and Directives issued by the ASB for that GRAP? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.06 | Click or tap here to enter text. |
| 15.2 | Where there is no specific requirement to apply an accounting policy, have policies been developed to ensure that the financial statements (a) provide information that is relevant to the decision-making needs of users, (b) are reliable and (c) are complete in all material respects? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.08(a) - (c) | Click or tap here to enter text. |
| | <p>NOTE: financial statements are reliable, when they [3.08(b)]:</p> <ul style="list-style-type: none"> i. represent faithfully the financial position, financial performance and cash flows of the entity; ii. reflect the economic substance of transactions, other events and conditions and not merely the legal form; iii. are neutral, that is, free from bias; iv. are prudent; | | | |
| | <p>NOTE: in making the judgment described in GRAP 3.08, management should refer to, and consider the applicability of, the following sources in descending order [3.10, 3.11]:</p> <ul style="list-style-type: none"> a) the requirements in GRAPs or IGRAPs dealing with similar and related issues; and | | | |

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| | <p>b) the definitions, recognition and measurement criteria, for assets, liabilities, revenue and expenses set out in the Framework;</p> <p>And may also consider the most recent pronouncements of other standard-setting bodies and accepted public or private sector practices to the extent, but only to the extent, that these do not conflict with the sources in GRAP 3.10. For example pronouncements of, in descending order, the IPSASB, the IASB®, the IFRS® Interpretations Committee and the FRSC.</p> | | | |
| | Consistency of accounting policies | | | |
| 15.3 | Has the entity selected and applied its accounting policies consistently for similar transactions, other events and conditions? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.12 | Click or tap here to enter text. |
| 15.4 | Where a GRAP requires or permits categorization of items, has an appropriate accounting policy been selected and applied consistently to each category? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.12 | Click or tap here to enter text. |
| | Disclosure of accounting policies | | | |
| 15.5 | Has the following been disclosed in the summary of significant accounting policies: | | | Click or tap here to enter text. |
| | a) the measurement basis (or bases) used in preparing the financial statements? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.127(a) | Click or tap here to enter text. |
| | b) the extent to which the entity has applied any transitional provisions of GRAP? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.127(b) | Click or tap here to enter text. |
| | c) the other accounting policies used that are relevant to an understanding of the financial statements? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.127(c) | Click or tap here to enter text. |
| | <p>NOTE: 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. It is also appropriate to disclose each significant accounting policy that is not specifically required by the Standards of GRAP, but is selected and applied in accordance with GRAP 3. [3p131]</p> | | | |
| 15.6 | Have the judgments, apart from those involving estimations (see GRAP 1.135), management has made in the process of applying the entity's accounting policies that have the most significant effect on the amounts recognized in the financial statements, been disclosed in the summary of significant accounting policies or other notes? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.132 | Click or tap here to enter text. |

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| Changes in accounting policies | | | | |
| 15.7 | Has an accounting policy been changed where (and only where): | <input type="checkbox"/> N/A | 3.13 | Click or tap here to enter text. |
| | a) it is required by a GRAP? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.13(a) | Click or tap here to enter text. |
| | b) it results in the financial statements providing reliable and more relevant information about the effects of transactions, other events and conditions on the entity's financial position, financial performance or cash flows? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.13(b) | Click or tap here to enter text. |
| <p>NOTE: a change from one basis of accounting to another basis of accounting, or a change in the accounting treatment, recognition or measurement of a transaction or event within a basis of accounting, is a change in accounting policy. But, the application of an accounting policy for transactions, other events or conditions that differ in substance from those previously occurring, or did not occur previously or were immaterial and a change to the cost model when a reliable measure of fair value is not available (or vice versa) for an asset that a Standard of GRAP would otherwise require or permit to be measured at fair value is not a change in accounting policy [3.15, 3.16, 3.17 (a) -(c)].</p> | | | | |
| <p>NOTE: the initial application of a policy to revalue assets in accordance with GRAP 17 Property, Plant and Equipment, GRAP 31 on Intangible Assets or GRAP 103 on Heritage Assets is a change in accounting policy to be dealt with as a revaluation in accordance with these Standards, rather than in accordance with GRAP 3. GRAP 3.21 to 3.33 does not apply to this change in accounting policy [3.19].</p> | | | | |
| Applying changes in accounting policies | | | | |
| 15.8 | Where a change in accounting policy has been made upon initial application of a GRAP that has specific transitional provisions applying to that change, has the change been accounted for in accordance with those provisions (except, where retrospective application is required, to the extent that it is impracticable to determine either the period-specific effects or the cumulative effect of the change)? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.21(a) 3.25 | Click or tap here to enter text. |
| 15.9 | Where a change in accounting policy has been made upon initial application of an GRAP that does not include specific transitional provisions applying to that change, has it applied the change retrospectively (except to the extent that it is impracticable to determine either the period-specific effects or the cumulative effect of the change)? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.21(b) 3.25 | Click or tap here to enter text. |

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| 15.10 | Where a change in accounting policy has been made voluntarily, has it applied the change retrospectively (except to the extent that it is impracticable to determine either the period-specific effects or the cumulative effect of the change)? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.21(b) 3.25 | Click or tap here to enter text. |
| NOTE: early application of a GRAP is not a voluntary change in accounting policy [3.22]. | | | | |
| 15.11 | Where a change in accounting policy is applied retrospectively in accordance with GRAP 3.21 (a) or (b), has the opening balance of each affected component of net assets/equity for the earliest period resented and the other comparative amounts disclosed for each prior period presented, been adjusted as if the new accounting policy had always been applied (except to the extent that it is impracticable to determine either the period-specific effects or the cumulative effect of the change)? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.23 3.24 | Click or tap here to enter text. |
| 15.12 | Where it is impracticable to determine the period-specific effects of changing an accounting policy on comparative information for one or more prior periods presented: | <input type="checkbox"/> N/A | 3.26 | Click or tap here to enter text. |
| 15.13 | has the new accounting policy been applied to the carrying amounts of assets and liabilities as at the beginning of the earliest period for which retrospective application is practicable (which may be the current period)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.26 | Click or tap here to enter text. |
| 15.14 | has a corresponding adjustment to the opening balance of each affected component of net assets for that period been made? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.26 | Click or tap here to enter text. |
| 15.15 | Where it is impracticable to determine the cumulative effect, at the beginning of the current period, of applying a new accounting policy to all prior periods, has the comparative information been adjusted to apply the new accounting policy prospectively from the earliest date practicable? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.27 | Click or tap here to enter text. |
| 15.16 | Has other information about prior periods, such as historical summaries | <input type="checkbox"/> N/A <input type="checkbox"/> Yes | 3.28 | Click or tap here to enter text. |

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| | of financial data, been adjusted as far back as is practicable? | <input type="checkbox"/> No | | |
| 15.17 | Where initial application of a GRAP has an effect on the current period or any prior period, or 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, has the following been disclosed: | <input type="checkbox"/> N/A | 3.30 | Click or tap here to enter text. |
| | a) the title of the GRAP? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.30(a) | Click or tap here to enter text. |
| | b) when applicable, that the change in accounting policy is made in accordance with its transitional provisions? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.30(b) | Click or tap here to enter text. |
| | c) the nature of the change in accounting policy? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.30(c) | Click or tap here to enter text. |
| | d) when applicable, the transitional provisions that might have an effect on future periods? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.30(d) – (e) | Click or tap here to enter text. |
| | e) for the current period and each prior period presented, to the extent practicable, the amount of the adjustment for each financial statement line item affected? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.30(f) | Click or tap here to enter text. |
| | f) the amount of the adjustment relating to periods before those presented, to the extent practicable? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.30(g) | Click or tap here to enter text. |
| | g) where retrospective application required by GRAP 3.21 (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? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.30(h) | Click or tap here to enter text. |
| | NOTE: these disclosures do not need to be repeated in the financial statements of subsequent periods [3.30]. | | | |
| 15.18 | Where a voluntary change in accounting policy has an effect on the current period or any prior period, or would have an effect on that period except that it is impracticable to determine the amount of the | <input type="checkbox"/> N/A | 3.31 | Click or tap here to enter text. |

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| | adjustment, or might have an effect on future periods, has the following been disclosed: | | | |
| | a) the nature of the change in accounting policy? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.31(a) | Click or tap here to enter text. |
| | b) the reasons why applying the new accounting policy provides reliable and more relevant information? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.31(b) | Click or tap here to enter text. |
| | c) for the current period and each prior period presented, to the extent practicable, the amount of the adjustment for each financial statement line item affected? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.31(c) | Click or tap here to enter text. |
| | d) the amount of the adjustment relating to periods before those presented, to the extent practicable? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.31(d) | Click or tap here to enter text. |
| | e) where 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? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.31(e) | Click or tap here to enter text. |
| | NOTE: these disclosures do not need to be repeated in the financial statements of subsequent periods [3.31]. | | | |
| 16. | Changes in Accounting Estimates (GRAP 3) | | | |
| 16.1 | Have any changes in accounting estimates (other than changes to which GRAP 3.39 applies) been recognized prospectively, and included in surplus or deficit: | <input type="checkbox"/> N/A | 3.38 | Click or tap here to enter text. |
| | a) where the change affects the period of change only, in that period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.38(a) | Click or tap here to enter text. |
| | b) where the change affects both the period of the change and future periods, in those periods? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.38(b) | Click or tap here to enter text. |
| 16.2 | To the extent that a change in an accounting estimate gives rise to changes in assets and liabilities, or relates to an item of net assets, has that change been recognized by adjusting the carrying amount of the related asset, liability or net assets item in the period of change? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.39 | Click or tap here to enter text. |

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| 16.3 | Have the nature and amount of a change in an accounting estimate that has a material effect in the current period, or which is expected to have a material effect in subsequent periods, been disclosed (excepting the disclosure of the effect on future periods where it is impracticable to estimate that effect)? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.41 | Click or tap here to enter text. |
| 16.4 | Where the amount of the effect in future periods is not disclosed because estimating it is impracticable, has this fact been disclosed? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.42 | Click or tap here to enter text. |
| 17. | Errors (GRAP 3) | | | |
| | NOTE: financial statements do not comply with GRAPs if they contain either material or immaterial errors made intentionally to achieve a particular presentation of an entity's financial position, financial performance or cash flows. Potential current period errors discovered in that period are corrected before the financial statements are authorized for issue. However, material errors are sometimes not discovered until a subsequent period, and these prior period errors are corrected in the comparative information presented in the financial statements for that subsequent period [3.43]. | | | |
| 17.1 | Except to the extent that it is impracticable to determine either the period-specific effects or the cumulative effect of errors, have material prior period errors been corrected retrospectively in the first set of financial statements authorized for issue after their discovery, by: | <input type="checkbox"/> N/A | 3.44 | Click or tap here to enter text. |
| | a) restating the comparative amounts for prior period(s) presented in which the error occurred; or | <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.44(a) | Click or tap here to enter text. |
| | b) where the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.44(b) | Click or tap here to enter text. |
| 17.2 | Where it is impracticable to determine the period-specific effects of an error on comparative information for one or more prior periods presented, have the opening balances of assets, liabilities and net assets, for the earliest period for which retrospective restatement is practicable (which may be the current period), been restated? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.46 | Click or tap here to enter text. |

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| 17.3 | Where it is impracticable to determine the cumulative effect, at the beginning of the current period, of an error on all prior periods, has the comparative information been restated to correct the error prospectively from the earliest date practicable? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.47 | Click or tap here to enter text. |
| 17.4 | Where material prior period errors have been corrected retrospectively (GRAP 3.44), has the following been disclosed: | <input type="checkbox"/> N/A | | Click or tap here to enter text. |
| | a) the nature of the prior period error? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.51(a) | Click or tap here to enter text. |
| | b) for each prior period presented, to the extent practicable, the amount of the correction for each financial statement line item affected? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.51(b) | Click or tap here to enter text. |
| | c) the amount of the correction at the beginning of the earliest prior period presented? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.51(c) | Click or tap here to enter text. |
| | d) where 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? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 3.51(d) | Click or tap here to enter text. |
| NOTE: these disclosures do not need to be repeated in the financial statements of subsequent periods | | | | |
| 18. | Other disclosures | | | |
| 18.1 | Has the amount of dividends, or similar distributions, proposed or declared before the financial statements were authorized for issue but not recognized as a distribution to owners during the period, and the related amount per share, been disclosed in the notes? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A | 1.143(a) | Click or tap here to enter text. |
| 18.2 | For dividends or similar distributions payable, has the entity disclosed: | <input type="checkbox"/> N/A | IGRAP 9.16 | Click or tap here to enter text. |
| | a) the carrying amount of the dividend or similar distribution payable at the beginning and end of the period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 9.16(a) | Click or tap here to enter text. |
| | b) for non-cash distributions, the increase or decrease in the carrying amount recognised in the period as a result in the change in | <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 9.16(b) | Click or tap here to enter text. |

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| | the fair value of the asset distributed? | | | |
| 18.3 | Where these dividends or similar distributions are in the form of non-cash assets, has the entity disclosed: | <input type="checkbox"/> N/A | IGRAP 9.17 | Click or tap here to enter text. |
| | a) the nature of the asset to be distributed? | <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 9.17(a) | Click or tap here to enter text. |
| | b) the carrying amount of the asset to be distributed as of the end of the reporting period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 9.17(b) | Click or tap here to enter text. |
| | c) the estimated fair value of the asset to be distributed as of the end of the reporting period, if it is different from its carrying amount, and the information about the method used to determine the fair value required by GRAP 104? | <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 9.17(c) | Click or tap here to enter text. |
| 18.4 | Has the amount of any cumulative preference dividends, or similar distributions, not recognized been disclosed in the notes? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A | 1.143(b) | Click or tap here to enter text. |
| 18.5 | Has the following been disclosed, where not disclosed elsewhere in information published with the financial statements: | <input type="checkbox"/> N/A | 1.44 | Click or tap here to enter text. |
| | a) the domicile and legal form of the entity, and the jurisdiction within which it operates? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.144(a) | Click or tap here to enter text. |
| | b) a description of the nature of the entity's operations and principal activities? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.144(b) | Click or tap here to enter text. |
| | c) a reference to the relevant legislation governing the entity's operations? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.144(c) | Click or tap here to enter text. |
| | d) the name of the controlling entity and the ultimate controlling entity of the economic entity (where applicable)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.144(d) | Click or tap here to enter text. |
| 18.6 | Where an entity has entered into an arrangement, that does not, in substance, involve a lease under GRAP 13, has the entity disclosed the following for each period that the arrangement exists: | <input type="checkbox"/> N/A | IGRAP 14.10 | Click or tap here to enter text. |
| | a) a description of the arrangement including (i.) the underlying asset and any restrictions on its use? | <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 14.10(a) | Click or tap here to enter text. |

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| | (ii.) the life and other significant terms of the arrangement? (iii.) the transactions that are linked together, including any options? | | | |
| | b) the accounting treatment applied to any fee received, the amount recognised as revenue in the period, and the line item of the statement of financial performance in which it is included | <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 14.10(a) | Click or tap here to enter text. |
| NOTE: the disclosures required should be provided individually for each arrangement or in aggregate for each class of arrangement [IGRAP 14.11] | | | | |
| 18.7 | Where the entity is not the legal owner or the custodian of land appointed in terms of legislation but assesses that it controls land, has it disclosed: | <input type="checkbox"/> N/A | IGRAP 18.40 | Click or tap here to enter text. |
| | a) The carrying value of land that is recognised in accordance with the relevant standard of GRAP? | <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 18.40(a) | Click or tap here to enter text. |
| | b) Key judgements made and assumptions applied to conclude that it controls the land? | <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 18.40(b) | Click or tap here to enter text. |
| 18.8 | Where the entity is the legal owner, or custodian of land appointed in terms of legislation, but concludes that it does not control land, has the entity disclosed key judgments made and assumptions applied to conclude that it does not control land? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A | IGRAP 18.41 | Click or tap here to enter text. |
| NOTE: these disclosures may be made in total, individually or for groups of land that provide relevant information to the users of the financial statements for accountability and decision-making purposes [IGRAP 18.42] | | | | |

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| 19. | Information to be Presented on the Face of the Statement (GRAP 1) | | | |
| 19.1 | Have the following line items, as a minimum, been disclosed on the face of the statement of financial performance | | 1.96 | Click or tap here to enter text. |
| | a) revenue? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.96(a) | Click or tap here to enter text. |
| | b) finance costs? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.96(b) | Click or tap here to enter text. |
| | c) share of the surpluses or deficits of associates and joint ventures accounted for using the equity method? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.96(c) | Click or tap here to enter text. |
| | d) tax expense (where applicable)? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.96(d) | Click or tap here to enter text. |
| | e) a single amount comprising the post-tax surplus or deficit of discontinued operations? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.96(e)(i) | Click or tap here to enter text. |
| | f) a single amount comprising 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? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.96(e)(ii) | Click or tap here to enter text. |
| | g) surplus or deficit? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.96(f) | Click or tap here to enter text. |
| 19.2 | Have the following items been disclosed on the face of the statement of financial performance as allocations of surplus or deficit for the period: | <input type="checkbox"/> N/A | 1.97 | Click or tap here to enter text. |
| | a) the surplus or deficit attributable to non-controlling interest? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.97(a) | Click or tap here to enter text. |
| | b) the surplus or deficit attributable to owners of the controlling entity? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.97(b) | Click or tap here to enter text. |
| 19.3 | Have additional line items, headings and sub-totals been presented on the | <input type="checkbox"/> N/A <input type="checkbox"/> Yes | 1.98 | Click or tap here to enter text. |

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| | face of the statement of financial performance where they are required by a GRAP, or where such presentation is relevant to an understanding of the entity's financial performance? | <input type="checkbox"/> No | | |
| 20. | Information to be Presented Either on the Face of the Statement Of Financial Performance or in the Notes (GRAP 1) | | | |
| 20.1 | Where items of revenue and expense are material, have their nature and amount been disclosed separately? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.101 | Click or tap here to enter text. |
| | <p>NOTE: circumstances that would give rise to the separate disclosure of items of revenue and expense include [1.98]:</p> <ul style="list-style-type: none"> a) write-downs of inventories to net realizable value or current replacement cost or property, plant and equipment to recoverable amount or recoverable service amount as appropriate, as well as reversals of such write-downs; b) restructurings of the activities of an entity and reversals of any provisions for the costs of restructuring; c) expenditure incurred on assets to repair and maintain them; d) disposals of items of property, plant and equipment; e) disposals of investments; f) discontinued operations; g) litigation settlements; h) other reversals of provisions; i) the difference between the assets acquired and liabilities assumed and the consideration transferred to an acquire (if any) in a transfer of functions between entities under common control. | | | |
| 20.2 | Has a sub-classification of total revenue, classified in a manner appropriate to the entity's operations, been presented either on the face of the statement of financial performance or in the notes? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.103 | Click or tap here to enter text. |
| 20.3 | Has an analysis of expenses, using a classification based (as appropriate) on either the nature of expenses or their function within the entity, been presented either on the face of the statement of financial performance or in the notes? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.104 | Click or tap here to enter text. |
| 20.4 | Where expenses are classified by function, has additional information on the nature of expenses, including depreciation and amortization expense, and employee benefits expense, been disclosed? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.110 | Click or tap here to enter text. |

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| 20.5 | Where an entity provides a dividend or similar distribution to its owners, has the amounts of dividends or similar distributions recognised as distributions to owners during the period, and the related amount of dividends per share (where the entity has share capital), been disclosed, either on the face of the statement of financial performance or the statement of changes in net assets, or in the notes? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.112 IGRAP 9.15 | Click or tap here to enter text. |
| 21. | Surplus or Deficit for the Period | | | |
| 21.1 | Have all items of revenue and expense recognised in the period been included in surplus or deficit unless otherwise required by a GRAP? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.93 | Click or tap here to enter text. |
| 22. | Borrowing Costs Benchmark Treatment (GRAP 5) | | | |
| 22.1 | When the benchmark treatment is applied, have all borrowing costs been expensed in the period in which they are incurred? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 5.7 | Click or tap here to enter text. |
| 22.2 | Has the benchmark accounting policy adopted for borrowing costs been disclosed in the financial statements? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 5.33(a) | Click or tap here to enter text. |
| 23. | Revenue from Exchange Transactions (GRAP 9) | | | |
| | <p>NOTE: this section applies to accounting for revenue arising from the following exchange transactions and events [9.4]:</p> <ul style="list-style-type: none"> a) the rendering of services; b) the sale of goods; and c) the use by others of entity assets yielding interest, royalties and dividends or similar distributions. | | | |
| | Measurement of revenue from exchange transactions | | | |
| 23.1 | Has revenue been measured at the fair value of the consideration received or receivable? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 9.15 IGRAP 6.06 | Click or tap here to enter text. |
| 23.2 | Has the entity recognised the full amount of exchange revenue at the initial transaction date? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 1.09 | Click or tap here to enter text. |
| | Rendering of services in exchange transactions | | | |
| 23.3 | Where the outcome of a transaction involving the rendering of services can be estimated reliably, has revenue associated with the | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 9.20 IGRAP 10.17 | Click or tap here to enter text. |

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| | transaction been recognized by reference to the stage of completion of the transaction at the reporting date? | | | |
| | <p>NOTE: the outcome of a transaction can be estimated reliably where all the following conditions are satisfied 9.20(a) - (d):</p> <p>a) the amount of revenue can be measured reliably;</p> <p>b) it is probable that the economic benefits or service potential associated with the transaction will flow to the entity;</p> <p>c) the stage of completion of the transaction at the reporting date can be measured reliably; and</p> <p>d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.</p> | | | |
| 23.4 | Where the outcome of a transaction involving the rendering of services cannot be estimated reliably, has revenue been recognized only to the extent of the expenses recognized that are recoverable? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 9.26 | Click or tap here to enter text. |
| Sale of goods in exchange transactions | | | | |
| 23.5 | Has revenue from the sale of goods only been recognized where all the following conditions have been satisfied? | <input type="checkbox"/> N/A | 9.29 | Click or tap here to enter text. |
| | a) the entity has transferred to the purchaser the significant risks and rewards of ownership of the goods; | <input type="checkbox"/> Yes <input type="checkbox"/> No | 9.29(a) | Click or tap here to enter text. |
| | b) the entity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold; | <input type="checkbox"/> Yes <input type="checkbox"/> No | 9.29(b) | Click or tap here to enter text. |
| | c) the amount of revenue can be measured reliably; | <input type="checkbox"/> Yes <input type="checkbox"/> No | 9.29(c) | Click or tap here to enter text. |
| | d) it is probable that the economic benefits or service potential associated with the transaction will flow to the entity; and | <input type="checkbox"/> Yes <input type="checkbox"/> No | 9.29(d) | Click or tap here to enter text. |
| | e) the costs incurred or to be incurred in respect of the transaction can be measured reliably? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 9.29(e) | Click or tap here to enter text. |
| Revenue related to loyalty programmes of the entity | | | | |
| 23.6 | Has the entity recognised the consideration allocated to award credits as revenue when award | <input type="checkbox"/> N/A <input type="checkbox"/> Yes | IGRAP 6.07 6.08(b) | Click or tap here to enter text. |

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| | credits are redeemed and it fulfils its obligations to supply awards? | <input type="checkbox"/> No | | |
| | NOTE: the amount of revenue recognised is based on the number of award credits that have been redeemed in exchange for awards, relative to the total number expected to be redeemed [IGRAP 4.07] | | | |
| 23.7 | Where the entity collects the consideration as an agent, has it recognised revenue for its services when the principal is obligated to supply the awards and is entitled to receive consideration for doing so? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 6.08(a) | Click or tap here to enter text. |
| 23.8 | If at any time the unavoidable costs of meeting the obligations to supply the awards are expected to exceed the consideration received or receivable, has the entity accounted for this as an onerous contract in accordance with GRAP 19? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 6.09 | Click or tap here to enter text. |
| Interest, royalties and dividends or similar distributions | | | | |
| 23.9 | Has interest, where it is probable that the economic benefits or service potential associated with the transaction will flow to the entity, and the amount of the revenue can be measured reliably, been recognized using the methods set out in GRAP 104 and GRAP 108? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 9.34 9.35(a) | Click or tap here to enter text. |
| 23.10 | Have royalties, where it is probable that the economic benefits or service potential associated with the transactions will flow to the entity, and the amount of revenue can be measured reliably, been recognized as they have been earned in accordance with the substance of the relevant agreement? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 9.34 9.35(b) | Click or tap here to enter text. |
| 23.11 | Have dividends or similar distributions, where it is probable that the economic benefits or service potential associated with the transactions will flow to the entity, and the amount of revenue can be measured reliably, been recognized where the owner's right to receive payment has been established? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 9.34 9.35(c) | Click or tap here to enter text. |
| 23.12 | When an entity settles the dividend or similar distribution payable by way of a non-cash distribution, is the difference between the carrying | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 9.14 9.15 | Click or tap here to enter text. |

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| | amount of the asset distributed and the carrying amount of the dividend or similar distribution payable recognised in surplus or deficit as a separate line item? | | | |
| Disclosure of revenue from exchange transactions | | | | |
| 23.13 | Have 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, been disclosed? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 9.39(a) | Click or tap here to enter text. |
| 23.14 | Has the amount of revenue arising from each significant category of revenue recognized during the period been disclosed - i.e.: | <input type="checkbox"/> N/A | 9.39(b) | Click or tap here to enter text. |
| | a) rendering of services? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 9.39(b)(i) | Click or tap here to enter text. |
| | b) the sale of goods?? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 9.39(b)(ii) | Click or tap here to enter text. |
| | c) interest? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 9.39(b)(iii) | Click or tap here to enter text. |
| | d) royalties? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 9.39(b)(iv) | Click or tap here to enter text. |
| | e) dividends or similar distributions? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 9.39(b)(v) | Click or tap here to enter text. |
| 23.15 | Has the amount of revenue arising from exchanges of goods or services included in each significant category of revenue been disclosed? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 9.39(c) | Click or tap here to enter text. |
| 23.16 | Where an entity recognises revenue using the percentage of completion method for the construction of assets, has it disclosed: | <input type="checkbox"/> N/A | IGRAP 8.20 8.21 | Click or tap here to enter text. |
| | a) how it determines which agreements meet the criteria for application of GRAP 9 continuously as construction progresses? | <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 8.20(a) | Click or tap here to enter text. |
| | b) the amount of revenue arising from such agreements in the period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 8.20(a) | Click or tap here to enter text. |
| | c) the methods used to determine the stage of completion of agreements in progress? | <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 8.20(a) | Click or tap here to enter text. |

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| | d) for agreements in progress, the aggregate amount of costs incurred and recognised in surpluses (less recognised deficits)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 8.21 | Click or tap here to enter text. |
| | e) for agreements in progress, the amount of advances received? | <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 8.21 | Click or tap here to enter text. |
| 24. | Revenue From Non-Exchange Transactions (Taxes And Transfers) (GRAP 23) | | | |
| | Recognition of revenue from non-exchange transactions | | | |
| 24.1 | Has an inflow of resources from a non-exchange transaction recognised as an asset been recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 23.44 | Click or tap here to enter text. |
| 24.2 | Where an entity satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, has the carrying amount of the liability been reduced and an amount of revenue equal to that reduction recognised? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 23.45 | Click or tap here to enter text. |
| | Measurement of revenue from non-exchange transactions | | | |
| 24.3 | Has revenue from non-exchange transactions been measured at the amount of the increase in net assets recognised by the entity? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 23.48 | Click or tap here to enter text. |
| 24.4 | Has the entity recognised the full amount of exchange revenue at the initial transaction date? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 1.09 | Click or tap here to enter text. |
| | Taxes | | | |
| 24.5 | Has the entity recognized an asset in respect of taxes when the taxable event occurs and where the asset recognition criteria are met? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 23.60 | Click or tap here to enter text. |
| 24.6 | Has taxation revenue been determined at a gross amount (i.e. not reduced by expenses paid through the tax system)? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 23.72 | Click or tap here to enter text. |
| | NOTE: where an amount is payable irrespective of whether the individual pays taxes, the amount is an expense of the government and should be recognized separately in the statement of financial performance. Tax revenue should be increased for the amount of any of these expenses paid through the tax system [23.73]. | | | |

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| 24.7 | Is taxation revenue net of tax expenditures? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 23.74 | Click or tap here to enter text. |
| | NOTE: concessions available only to taxpayers are called tax expenditures. Tax expenditures are foregone revenue, not expenses, and do not give rise to inflows or outflows of resources – that is, they do not give rise to assets, liabilities, revenue or expenses of the taxing government [23.76]. | | | |
| 24.8 | Has the entity recognized an asset in respect of transfers where the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset (subject to GRAP 23.99 in respect of services-in-kind)? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 23.77 | Click or tap here to enter text. |
| | Services In-kind | | | |
| | NOTE: entities must recognise services in kind "...to the extent that the services-in-kind are significant to an entity's operations and/or service delivery objectives and satisfy the criteria for recognition..." [23.105] | | | |
| | NOTE: except for financial guarantee contracts as described in paragraphs .108 and .109, an entity shall recognise services in-kind that are significant to its operations and/or service delivery objectives as, [23.99]. | | | |
| 24.9 | Has the entity received any in-kind services that are significant to its operations and/service delivery objectives? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 23.99 | Click or tap here to enter text. |
| 24.10 | If so, has the entity recognised an asset and related revenue when it is probable that the future economic benefits or service potential will flow to the entity and the fair value of the assets can be measured reliably? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 23.99 | Click or tap here to enter text. |
| 24.11 | Has the entity disclosed the nature and type of major classes of in-kind services recognised? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 23.117 | Click or tap here to enter text. |
| 24.12 | Has the entity disclosed the nature and type of service in-kind received during the reporting period that are not significant to an entity's operations and/or services delivery objectives or do not satisfy the criteria for recognition? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 23.99 23.107 23.117 | Click or tap here to enter text. |
| | Financial guarantee contracts | | | |
| 24.13 | Where an entity has received a financial guarantee without paying a fee, has the entity disclosed the existence of such financial guarantee | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 23.109 | Click or tap here to enter text. |

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| | and the fact that not fee was paid to the issuer? | | | |
| | Pledges | | | |
| 24.14 | Has the entity identified any pledges that should be disclosed as contingent assets under the requirements of GRAP 19? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 23.110 | Click or tap here to enter text. |
| | Disclosures of revenue from non-exchange transactions | | | |
| 24.15 | Has the following been disclosed, either on the face of the financial statements or in the notes: | <input type="checkbox"/> N/A | | Click or tap here to enter text. |
| | a) the amount of revenue from non-exchange transactions recognized during the period by major classes showing separately: | <input type="checkbox"/> N/A | 23.115(a) | Click or tap here to enter text. |
| | (i.) taxes, showing separately major classes of taxes? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 23.115(a) (i) | Click or tap here to enter text. |
| | (ii.) transfers, showing separately major classes of transfer revenue? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 23.115(a) (ii) | Click or tap here to enter text. |
| 24.16 | Has the following been disclosed in the notes: | | | Click or tap here to enter text. |
| | a) the accounting policies adopted for the recognition of revenue from non-exchange transactions? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 23.116(a) | Click or tap here to enter text. |
| | b) for major classes of revenue from non-exchange transactions, the basis on which the fair value of inflowing resources has been measured? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 23.116(b) | Click or tap here to enter text. |
| | c) for major classes of taxation revenue which the entity cannot measure reliably during the period in which the taxable event occurs, information about the nature of the tax? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 23.116(c) | Click or tap here to enter text. |
| | d) the nature and type of major classes of bequests, gifts, donations, showing separately major classes of goods-in-kind received? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 23.116(d) | Click or tap here to enter text. |
| | e) the nature and type of major classes of service in kind received. | <input type="checkbox"/> N/A <input type="checkbox"/> Yes | 23.116(e) | Click or tap here to enter text. |

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| | | <input type="checkbox"/> No | | |
| 24.17 | Where, in exceptional circumstances, the assets and revenue arising from taxation transactions cannot be reliably measured until one or more reporting periods have elapsed since the taxable event occurred, has the nature of major classes of taxation that cannot be reliably measured, and therefore recognized, during the reporting period in which the taxable event occurs, been disclosed? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 23.122 | Click or tap here to enter text. |
| 25. | Construction Contracts (GRAP 11) | | | |
| | Combining and segmenting construction contracts | | | |
| 25.1 | Where a contract covers a number of assets, has the construction of each asset been treated as a separate construction contract where: | <input type="checkbox"/> N/A | 11.18 | Click or tap here to enter text. |
| | a) separate proposals have been submitted for each asset; | <input type="checkbox"/> Yes <input type="checkbox"/> No | 11.18(a) | Click or tap here to enter text. |
| | b) each asset has been subject to separate negotiation and the contractor and customer have been able to accept or reject that part of the contract relating to each asset; and | <input type="checkbox"/> Yes <input type="checkbox"/> No | 11.18(b) | Click or tap here to enter text. |
| | c) the costs and revenues of each asset can be identified? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 11.18(c) | Click or tap here to enter text. |
| 25.2 | Has a group of contracts, whether with a single customer or with several customers, been treated as a single construction contract where: | <input type="checkbox"/> N/A | 11.19 | Click or tap here to enter text. |
| | a) the group of contracts has been negotiated as a single package; | <input type="checkbox"/> Yes <input type="checkbox"/> No | 11.19(a) | Click or tap here to enter text. |
| | b) the contracts are so closely interrelated that they are, in effect, part of a single project with an overall margin, if any; and | <input type="checkbox"/> Yes <input type="checkbox"/> No | 11.19(b) | Click or tap here to enter text. |
| | c) the contracts are performed concurrently or in a continuous sequence? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 11.19(c) | Click or tap here to enter text. |
| 25.3 | Has the construction of an additional asset, where this is a result of a contractual provision at the option of the customer or an amendment of a contract, been treated as a separate construction contract where: | <input type="checkbox"/> N/A | 11.20 | Click or tap here to enter text. |

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| | a) the asset differs significantly in design, technology or function from the asset or assets covered by the original contract? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 11.20(a) | Click or tap here to enter text. |
| | b) the price of the asset has been negotiated without regard to the original contract price? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 11.20(b) | Click or tap here to enter text. |
| Contract revenue | | | | |
| 25.4 | Has the following been included in contract revenue: | <input type="checkbox"/> N/A | 11.21 | Click or tap here to enter text. |
| | a) the initial amount of revenue agreed in the contract? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 11.21(a) | Click or tap here to enter text. |
| | b) variations in contract work, claims and incentive payments where: | <input type="checkbox"/> N/A | 11.21(b) | Click or tap here to enter text. |
| | (i.) it is probable that they will result in revenue; and | <input type="checkbox"/> Yes <input type="checkbox"/> No | 11.21(b) (i) | Click or tap here to enter text. |
| | (ii.) they are capable of being reliably measured? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 11.21(b) (ii) | Click or tap here to enter text. |
| Contract costs | | | | |
| 25.5 | Has the following been included in contract costs: | <input type="checkbox"/> N/A | 11.28 | Click or tap here to enter text. |
| | a) costs that relate directly to the specific contract? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 11.28(a) | Click or tap here to enter text. |
| | b) costs that are attributable to contract activity in general and can be allocated to the contract on a systematic and rational basis? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 11.28(b) | Click or tap here to enter text. |
| | c) such other costs as are specifically chargeable to the customer under the terms of the contract? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 11.28(c) | Click or tap here to enter text. |
| Recognition of contract revenue and expenses | | | | |
| 25.6 | Where the outcome of a construction contract can be estimated reliably, has contract revenue associated with construction contracts been recognized as revenue by reference to the stage of completion of the contract activity at the reporting date? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 11.35 | Click or tap here to enter text. |
| 25.7 | Where the outcome of a construction contract can be estimated reliably, have contract costs associated with construction contracts been | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 11.35 | Click or tap here to enter text. |

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| | recognized as expenses by reference to the stage of completion of the contract activity at the reporting date? | | | |
| | <p>NOTE: for a fixed price contract, the outcome of a construction contract can be estimated reliably where all the following conditions are satisfied [11.36 (a)-(d)]:</p> <p>a) total contract revenue, if any, can be measured reliably;</p> <p>b) it is probable that the economic benefits or service potential associated with the contract will flow to the entity;</p> <p>c) both the contract costs to complete the contract and the stage of contract completion at the reporting date can be measured reliably; and</p> <p>d) the contract costs attributable to the contract can be clearly identified and measured reliably so that actual contract costs incurred can be compared with prior estimates.</p> | | | |
| | <p>NOTE: for a cost plus or cost based contract, the outcome of a construction contract can be estimated reliably where all the following conditions are satisfied [11.37 (a)-(b)]:</p> <p>a) it is probable that the economic benefits or service potential associated with the contract will flow to the entity; and</p> <p>b) the contract costs attributable to the contract, whether or not specifically reimbursable, can be clearly identified and measured reliably.</p> | | | |
| 25.8 | Where the outcome of a construction contract cannot be estimated reliably, has revenue been recognized only to the extent of contract costs incurred that it is probable will be recoverable? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 11.45(a) | Click or tap here to enter text. |
| 25.9 | Where the outcome of a construction contract cannot be estimated reliably, have contract costs been recognized as an expense in the period in which they have been incurred? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 11.45(b) | Click or tap here to enter text. |
| 25.10 | Where the outcome of a contract can be estimated reliably that previously could not be, is revenue associated with the construction contract recognized in accordance with GRAP 11.35 rather than in accordance with GRAP 11.45? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 11.48 | Click or tap here to enter text. |
| 25.11 | Where the outcome of a contract can be estimated reliably that previously could not be, have expenses associated with the construction contract been recognized in accordance with GRAP 11.35 rather than in accordance with GRAP 11.45? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 11.48 | Click or tap here to enter text. |
| | Recognition of expected deficits | | | |
| 25.12 | In respect of construction contracts in which it was intended at inception of the contract that contract costs were to be fully recovered from the parties to the construction contract, where it | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 11.49 | Click or tap here to enter text. |

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| | is probable that total contract costs will exceed total contract revenue, has the expected deficit been recognized as an expense immediately? | | | |
| Disclosures on construction contracts | | | | |
| 25.13 | Has the amount of contract revenue been recognized as revenue in the period disclosed? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 11.55(a) | Click or tap here to enter text. |
| 25.14 | Have the methods used to determine the contract revenue recognized in the period been disclosed? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 11.55(b) | Click or tap here to enter text. |
| 25.15 | Have the methods used to determine the stage of completion of contracts in progress been disclosed? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 11.55(c) | Click or tap here to enter text. |
| 25.16 | For contracts in progress at the reporting date, has the aggregate amount of costs incurred and recognized surpluses (less recognized deficits) to date? | <input type="checkbox"/> N/A | 11.56 | Click or tap here to enter text. |
| 26. | Lease (GRAP 13) | | | |
| Finance lease – lessee | | | | |
| 26.1 | Have contingent rents been charged as expenses in the periods in which they have been incurred? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.32 | Click or tap here to enter text. |
| 26.2 | Has the finance charge been allocated to periods during the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.32 | Click or tap here to enter text. |
| 26.3 | Have depreciation expenses for depreciable assets as well as finance expenses been recorded for finance leases for each accounting period? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.34 | Click or tap here to enter text. |
| 26.4 | Has the depreciation and the finance charge relating to the leased asset been included as part of the total depreciation and finance charges of the entity respectively? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.38(f) | Click or tap here to enter text. |
| 26.5 | Has the entity disclosed the contingent rents recognised as an expense in the period? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.38(c) | Click or tap here to enter text. |

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| | Operating lease – lessee | | | |
| 26.6 | Have operating lease payments been recognized as an expense in the statement of financial performance either on a straight line basis over the lease term, or on another systematic basis where this is representative of the time pattern of the user's benefit? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.40 | Click or tap here to enter text. |
| 26.7 | Have operating lease payments been recognized as an expense in the statement of financial performance either on a straight line basis over the lease term, or on another systematic basis where this is representative of the time pattern of the user's benefit? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.40 | Click or tap here to enter text. |
| 26.8 | Have the aggregate benefit of incentives been recognised as a reduction of rental expense over the lease term, on a straight-line basis unless another systematic basis is representative of the time patter of the lessee's benefit from the use of the asset? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 13.05 | Click or tap here to enter text. |
| 26.9 | Where an arrangement includes payments other than those for the lease, and the entity is unable to separate the payments reliably, has it: a) treated all payments under the arrangement as lease payments? and b) disclose those payments separately from minimum lease payments of other arrangements that do not include non-lease elements, with a statement to that effect? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 3.15(b) | Click or tap here to enter text. |
| 26.10 | Has the following been disclosed for operating leases: | <input type="checkbox"/> N/A | 13.42 | Click or tap here to enter text. |
| | a) the total of future minimum lease payments under non-cancellable operating leases for each of the following periods: | <input type="checkbox"/> N/A | 13.42(a) | Click or tap here to enter text. |
| | (i.) not later than one year? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.42(a) (i) | Click or tap here to enter text. |
| | (ii.) later than one year and not later than five years? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.42(a) (ii) | Click or tap here to enter text. |

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| | (iii.) later than five years? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.42(a) (iii) | Click or tap here to enter text. |
| | b) the total of future minimum sublease payments expected to be received under non-cancellable subleases at the reporting date? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.42(b) | Click or tap here to enter text. |
| | c) lease and sublease payments recognized as an expense in the period, with separate amounts for minimum lease payments, contingent rents, and sublease payments? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.42(c) | Click or tap here to enter text. |
| | d) a general description of the entity's significant leasing arrangements including, but not limited to, the following: | | 13.42(d) | Click or tap here to enter text. |
| | (i.) the basis on which contingent rent payments are determined? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.42(d) (i) | Click or tap here to enter text. |
| | (ii.) the existence and terms of renewal or purchase options and escalation clauses? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.42(d) (ii) | Click or tap here to enter text. |
| | (iii.) restrictions imposed by lease arrangements, such as those concerning return of net surplus, return of capital contributions, dividends, additional debt, and further leasing? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.42(d) (iii) | Click or tap here to enter text. |
| Finance leases – lessors | | | | |
| 26.11 | Has the recognition of finance revenue been based on a pattern reflecting a constant periodic rate of return on the lessor's net investment in respect of the finance lease? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.48 | Click or tap here to enter text. |
| 26.12 | Where the entity manufactures or trades lease assets, have gains or losses on sale of assets in the period been recognized, in accordance with the policy for outright sales? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.51 | Click or tap here to enter text. |
| 26.13 | Where the entity manufactures or trades lease assets, and where artificially low rates of interest are quoted, have gains or losses on sale of assets been limited to the amounts that would apply if a market rate of interest had been charged? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.52 | Click or tap here to enter text. |

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| 26.14 | Where the entity manufactures or trades lease assets, have costs incurred in connection with negotiating and arranging a lease been recognized as an expense when the gain or loss is recognized? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.52 | Click or tap here to enter text. |
| 26.15 | Has the entity disclosed the contingent rents recognised as revenue in the period? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.57(e) | Click or tap here to enter text. |
| Operating lease – lessors | | | | |
| 26.16 | Has lease revenue from operating leases been recognized as revenue either on a straight-line basis over the lease term, or on another systematic basis where this is more representative of the time pattern in which benefits derived from the leased asset are diminished? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.60 | Click or tap here to enter text. |
| 26.17 | Has the entity recognised the aggregate cost of lease incentives as a reduction of rental revenue over the lease term, on a straight-line basis unless another systematic basis is representative of the time pattern over which the benefit of the leased asset is diminished? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 13.04 | Click or tap here to enter text. |
| 26.18 | Have initial direct costs incurred by the entity in negotiating and arranging an operating lease been added to the carrying amount of the leased asset and recognized as expenses over the lease term on the same basis as the lease revenue? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.62 IGRAP 13.06 | Click or tap here to enter text. |
| 26.19 | Has the following been disclosed for operating leases: | | 13.66 | Click or tap here to enter text. |
| | a) the total of future minimum lease payments under non-cancellable operating leases for each of the following periods: | | 13.66(a) | Click or tap here to enter text. |
| | (i.) not later than one year? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.66(a) (i) | Click or tap here to enter text. |
| | (ii.) later than one year and not later than five years? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.66(a) (ii) | Click or tap here to enter text. |
| | (iii.) later than five years? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.66(a) (iii) | Click or tap here to enter text. |

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| | b) total contingent rents recognized in the statement of financial performance? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.66(b) | Click or tap here to enter text. |
| | c) a general description of the entity's leasing arrangements? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.66(c) | Click or tap here to enter text. |
| Sale and leaseback transactions | | | | |
| 26.20 | Where a sale and leaseback transaction results in an operating lease, and it is clear that the transaction is established at fair value, has any gain or loss been recognized immediately? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.71 | Click or tap here to enter text. |
| 26.21 | Where a sale and leaseback transaction results in an operating lease, and the sale price is below fair value, has any gain or loss been recognized immediately, except where the loss is compensated by future lease payments at below market price? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.71 | Click or tap here to enter text. |
| 26.22 | For operating leases, where the fair value of the asset at the time of a sale and leaseback transaction is less than the carrying amount, has a loss equal to the difference between the carrying amount and fair value been recognized immediately? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.73 | Click or tap here to enter text. |
| 27. | Finance Costs, Interest, Gains or Losses | | | |
| 27.1 | Has any accrued interest on statutory receivable been recognised as revenue in terms of GRAP 9 or 23? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.14 | Click or tap here to enter text. |
| 27.2 | Has an impairment on a statutory receivable or group of statutory receivables been recognised (or reversed) in surplus or deficit? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.22 108.29 | Click or tap here to enter text. |
| 27.3 | Are the finance and charges for services provided by the operator accounted for as expenses? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 32.20 | Click or tap here to enter text. |
| 27.4 | Has any gain or loss arising from a change in the fair value of a financial asset or financial liability measured at fair value been recognised in the entity's surplus or deficit? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.55 | Click or tap here to enter text. |

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| 27.5 | Has the periodic unwinding of the discount in relation to existing decommissioning, restoration and similar liabilities recognised in surplus or deficit as finance costs as it occurs? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 2.08 | Click or tap here to enter text. |
| 27.6 | Has any gain or loss from any derecognition, impairment or through the amortisation process of financial assets and financial liabilities measured at amortised cost or cost been recognised in the entity's surplus or deficit? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.56 104.61 104.68 104.75 | Click or tap here to enter text. |
| 27.7 | Has any subsequent reversal of impairment losses been recognised in the entity's surplus or deficit? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.63 | Click or tap here to enter text. |
| 27.8 | On derecognition of a financial asset in its entirety is the difference between the carrying amount and the sum of the consideration received (including any new asset obtained less any new liability assumed) recognised in surplus or deficit? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.75 | Click or tap here to enter text. |
| 27.9 | If part of a financial asset qualifies for derecognition in its entirety, is the difference between the carrying amount allocated to the part derecognised and the sum of the consideration received for the part derecognised (including any new asset obtained less any new liability assumed) recognised in surplus or deficit? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.76(a) 104.76(b) | Click or tap here to enter text. |
| 27.10 | Has interest, dividends or similar distributions, losses and gains relating to a financial instrument or a component that is a financial liability been recognised as revenue or expense in the entity's surplus or deficit? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.84 | Click or tap here to enter text. |
| 27.11 | Are transaction costs disclosed separately in accordance with GRAP 1? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.89 | Click or tap here to enter text. |
| 27.12 | Are dividends or similar distributions classified as an expense presented in the statement of financial performance either with interest on | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.90 | Click or tap here to enter text. |

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| | other liabilities or as a separate line item? | | | |
| 27.13 | Are gains or losses recognised as revenue or expense when they relate to an instrument that includes a right to the residual interest in the assets of the entity in exchange for cash or another financial asset? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.91 | Click or tap here to enter text. |
| NOTE: under GRAP 1 the entity presents any gain or loss arising from remeasurement of such an instrument separately in the statement of financial performance when it is relevant in explaining the entity's performance [104.91] | | | | |
| Disclosures on finance costs, gains or losses | | | | |
| 28. | Has the entity disclosed the following items of revenue, expense, gains or losses either in the statement of financial performance or in the notes: | | 104.116 | Click or tap here to enter text. |
| | a) net gains or net losses on: | <input type="checkbox"/> N/A | 104.116(a) | Click or tap here to enter text. |
| | (i.) financial instruments at fair value? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.116(a) (i) | Click or tap here to enter text. |
| | (ii.) financial instruments at amortised cost? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.116(a) (ii) | Click or tap here to enter text. |
| | (iii.) financial instruments at cost? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.116(a) (iii) | Click or tap here to enter text. |
| | b) total interest income and total interest expense (calculated using the effective interest method) for financial instruments at amortised cost? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.116(b) | Click or tap here to enter text. |
| | c) fee income and expense (other than amounts included in determining the effective interest rate) arising from: | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.116(c) | Click or tap here to enter text. |
| | (i.) financial instruments at amortised cost? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.116(c) (i) | Click or tap here to enter text. |
| | (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? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.116(c) (ii) | Click or tap here to enter text. |
| | d) interest income on impaired financial assets accrued in accordance with paragraph AG129? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.116(d) | Click or tap here to enter text. |

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| | e) the amount for any impairment loss for each class of financial asset? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.116(e) | Click or tap here to enter text. |
| 29. | Investment Property (GRAP 16) | | | |
| 29.1 | Have gains and losses arising from a change in the fair value of investment properties been included in surplus or deficit for the period in which they arise? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.48 | Click or tap here to enter text. |
| 29.2 | Where inventories have been transferred to investment properties that will be carried at fair value, have the differences between the fair value of the properties at the transfer date and their previous carrying amounts been recognized in surplus or deficit for the period? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.80 | Click or tap here to enter text. |
| 29.3 | Where the construction or development of self-constructed investment properties carried at fair value has been completed, have the differences between the fair value of the properties at the completion date and their previous carrying amounts been recognized in surplus or deficit for the period? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.82 | Click or tap here to enter text. |
| 29.4 | Has the gains or losses arising from the retirement or disposal of investment property been determined as the difference between the net disposal proceeds and the carrying amount of the asset and recognized in surplus or deficit (except where GRAP 13 requires otherwise on a sale and leaseback) in the period of the retirement or disposal? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.86 | Click or tap here to enter text. |
| 29.5 | Has compensation from third parties for investment property that has been impaired, lost or given up been recognized in surplus or deficit when the compensation becomes receivable? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.88 | Click or tap here to enter text. |
| | Disclosures on investment properties | | | |
| 29.6 | For all entities, has the following been disclosed: | <input type="checkbox"/> N/A | 16.91 | Click or tap here to enter text. |
| | a) the amounts recognised in surplus or deficit for rental revenue from investment property? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.91(e) (i) | Click or tap here to enter text. |

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| | b) the amounts recognised in surplus or deficit for direct operating expenses, separately disclosing repairs and maintenance arising from investment property that generated rental revenue during the period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.91(e) (ii) | Click or tap here to enter text. |
| | c) the amounts recognised in surplus or deficit for direct operating expenses, separately disclosing repairs and maintenance arising from investment property that did not generate rental revenue during the period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.91(e) (iii) | Click or tap here to enter text. |
| 29.7 | Where the entity applies the fair value model, but exceptionally applies the cost model to a particular investment property, has the amount of any gain or loss recognised been disclosed on disposal of investment property not carried at fair value? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.95(d) (iii) | Click or tap here to enter text. |
| 30. | Property Plant and Equipment (GRAP 17) | | | |
| 30.1 | Are day-to-day servicing costs recognised in surplus or deficit as incurred? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.14 | Click or tap here to enter text. |
| 30.2 | Has compensation from third parties for items of property, plant and equipment that were impaired, lost or given up, been included in surplus or deficit when the compensation becomes receivable? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.76 | Click or tap here to enter text. |
| 30.3 | Have gains or losses arising from the derecognition of items of property, plant and equipment been included in surplus or deficit (except where required otherwise on a sale and leaseback by GRAP 13 Leases)? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.79 | Click or tap here to enter text. |
| 30.4 | Where an asset has reached the end of its useful life, have all changes in any existing decommissioning, restoration and similar liabilities been recognised in surplus or deficit as they occur? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 2.07 | Click or tap here to enter text. |
| | Disclosures on property, plant and equipment | | | |
| 30.5 | If it is not disclosed separately on the face of the statement of financial performance, the amount of | <input type="checkbox"/> N/A <input type="checkbox"/> Yes | 17.86(c) | Click or tap here to enter text. |

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| | compensation from third parties for items of property, plant and equipment that were impaired, lost or given up that is included in surplus or deficit? | <input type="checkbox"/> No | | |
| 30.6 | Has the expenditure incurred to repair and maintain property, plant and equipment been disclosed separately in the notes to the financial statements? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.88 | Click or tap here to enter text. |
| 31. | Intangible Assets (GRAP 31) | | | |
| 31.1 | Are costs incurred on research (or on the research phase of an internal project) recognised as an expense when incurred? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.49 | Click or tap here to enter text. |
| 31.2 | Unless the expenditure on an intangible item forms part of the cost of an intangible asset that meets the recognition criteria, has the expenditure on the intangible asset been recognised as an expense when incurred? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.66 | Click or tap here to enter text. |
| NOTE: expenditure on an intangible item that was initially recognised as an expense under this Standard (GRAP 31) shall not be recognised as part of the cost of an intangible asset at a later date. [31.70] | | | | |
| 31.3 | Has the amortisation charge for each period been recognised in surplus or deficit unless this or another GRAP permits or requires it to be included in the carrying amount of another asset? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.97 | Click or tap here to enter text. |
| NOTE: The amortisation method used shall reflect the pattern in which the asset's future economic benefits or service potential are expected to be consumed by the entity. If that pattern cannot be determined reliably, the straight line method shall be used. [31.97] | | | | |
| 31.4 | When an intangible asset is derecognised, has it been recognised in surplus or deficit when the asset is derecognised (unless GRAP 13 on Leases requires otherwise on a sale and leaseback)? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.113 | Click or tap here to enter text. |
| Disclosures on intangible assets | | | | |
| 31.5 | Has the entity disclosed the line item(s) of the statement of financial performance in which any amortisation of intangible assets is included? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.118(d) | Click or tap here to enter text. |
| 31.6 | Has the entity disclosed the aggregate amount of research and | <input type="checkbox"/> N/A <input type="checkbox"/> Yes | 31.127 | Click or tap here to enter text. |

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| | development expenditure recognised as an expense during the period? | <input type="checkbox"/> No | | |
| | NOTE: research and development expenditure comprises all expenditure that is directly attributable to research or development activities | | | |
| 32. | Heritage Assets (GRAP 103) | | | |
| 32.1 | Where any initial costs incurred to assess the state of the heritage asset (which was not recognised as a heritage asset) recognised in the surplus and deficit as incurred? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.20 | Click or tap here to enter text. |
| 32.2 | Have day-to-day operating costs, or costs to maintain or hold heritages been expensed? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.21 | Click or tap here to enter text. |
| 32.3 | Have gains or losses arising from the derecognition of items of heritage asset been included in surplus or deficit (unless GRAP 13 on Leases requires otherwise on a sale and leaseback)? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.83 | Click or tap here to enter text. |
| | Disclosures on heritage assets | | | |
| 32.4 | Has the entity disclosed the impairment losses recognised / reversed in surplus or deficit? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.86(c) (v) & (vi) | Click or tap here to enter text. |
| 32.5 | if it is not disclosed separately on the face of the statement of financial performance, has the entity disclosed the amount of compensation from third parties for items of heritage assets that were impaired, lost or given up that is included in surplus or deficit? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.91(d) | Click or tap here to enter text. |
| 33. | Agriculture (GRAP 27) | | | |
| 33.1 | Have gains or losses arising on the following been included in surplus or deficit for the period in which they arise: | <input type="checkbox"/> N/A | 27.28 27.30 | Click or tap here to enter text. |
| | a) on initial recognition of a biological asset at fair value less costs to sell? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.28 | Click or tap here to enter text. |
| | b) a change in fair value less costs to sell of a biological asset? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.28 | Click or tap here to enter text. |
| | c) on initial recognition of agricultural produce at fair value less costs to sell? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.30 | Click or tap here to enter text. |

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| | Disclosures on agriculture | | | |
| 33.2 | Has the aggregate gain or loss arising during the current period on initial recognition of biological assets and agricultural produce been disclosed? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.36 | Click or tap here to enter text. |
| 33.3 | Has the aggregate gain or loss arising during the current period from the change in fair value less costs to sell of biological assets been disclosed? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.36 | Click or tap here to enter text. |
| 34. | Living and Non-living Resources (GRAP 110) | | | |
| 34.1 | Where payment is deferred beyond normal credit terms, is the difference between the cash price equivalent and the total payment recognised as interest over the period of the credit? Or recognised in the carrying amount of an asset as allowed in terms of GRAP 5? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.43 | Click or tap here to enter text. |
| 34.2 | Has any compensation from third parties for living resources that have been impaired, lost or given up recognised in surplus/deficit when the compensation becomes receivable? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.98 | Click or tap here to enter text. |
| 34.3 | For transfers to living resources (from inventories or biological assets carried at revalued amounts), is any difference between the carrying amount of the living resource and its fair value recognised in surplus or deficit? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.109 | Click or tap here to enter text. |
| | Disclosures on living and non-living resources | | | |
| 34.4 | If it is not disclosed separately on the face of the statement of financial performance, has the entity disclosed the amount of compensation from third parties for non-living resources or groups of non-living resources that were given up that is included in surplus or deficit? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.116(c) | Click or tap here to enter text. |
| 34.5 | Has the entity disclosed impairment losses recognised in surplus or deficit? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.117(e) (i) | Click or tap here to enter text. |
| 34.6 | Has the entity disclosed impairment losses reversed in surplus or deficit? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.117(e) (i) | Click or tap here to enter text. |

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| 34.7 | On disposal of the living resource or group of living resources, has the entity disclosed the compensation received and the amount recognised in the statement of financial performance, if not disclosed elsewhere? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.126(c) | Click or tap here to enter text. |
| 35. | Impairment of Assets (GRAP 21 and GRAP 26) | | | |
| | Disclosures on impairment of assets | | | |
| 35.1 | Has the entity disclosed the following: | | | Click or tap here to enter text. |
| | a) the amount of impairment losses recognized in surplus or deficit during the period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 21.75(a) 26.117(a) | Click or tap here to enter text. |
| | b) the line item(s) of the statement of financial performance in which those impairment losses are included? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 21.75(a) 26.117(a) | Click or tap here to enter text. |
| | c) the amount of reversals of impairment losses recognised in surplus or deficit during the period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 21.75(b) 26.117(b) | Click or tap here to enter text. |
| | d) the line item(s) of the statement of financial performance in which those impairment losses are reversed? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 21.75(b) 26.117(b) | Click or tap here to enter text. |
| 36. | Inventories (GRAP 12) | | | |
| 36.1 | Where inventories have been sold, exchanged or distributed: | <input type="checkbox"/> N/A | 12.45 | Click or tap here to enter text. |
| | a) has the carrying amount of those inventories been recognized as an expense in the period in which the related revenue is recognized? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 12.45 | Click or tap here to enter text. |
| | b) where there is no related revenue, has the expense been recognized when the goods are distributed or related service is rendered? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 12.45 | Click or tap here to enter text. |
| 36.2 | Has the amount of any write-down of inventories and all losses of inventories been recognized as an expense in the period the write-down or loss occurred? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 12.45 | Click or tap here to enter text. |
| 36.3 | Has the amount of any reversal of any write-down of inventories reduced the amount of inventories recognized as | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 12.45 | Click or tap here to enter text. |

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| | an expense in the period in which the reversal occurs? | | | |
| 36.4 | Has the entity disclosed: | <input type="checkbox"/> N/A | 12.47 | Click or tap here to enter text. |
| | a) the amount of inventories recognized as an expense during the period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 12.47(d) | Click or tap here to enter text. |
| | b) the amount of any write-down of inventories recognized as an expense in the period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 12.47(e) | Click or tap here to enter text. |
| | c) the amount of any reversal of any write-down that is recognized in the statement of financial performance in the period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 12.47(f) | Click or tap here to enter text. |
| | d) the circumstances or events that led to the reversal of a write-down of inventories? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 12.47(g) | Click or tap here to enter text. |
| 37. | Provisions, Contingent Liabilities and Contingent Assets (GRAP 19) | | | |
| 37.1 | Has the expense relating to a provision been presented in the statement of financial performance net of the amount recognized for a reimbursement? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.61 | Click or tap here to enter text. |
| 38. | Service Concession Arrangements: Grantor (GRAP 32) | | | |
| 38.1 | Has the entity (grantor) accounted for all revenues from a service concession arrangement in accordance with GRAP 9? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 32.28 IGRAP 17.11 | Click or tap here to enter text. |
| 39. | Employee Benefits (GRAP 25) | | | |
| | Defined contribution plans | | | |
| 39.1 | Has the amount recognized as an expense for a defined contribution plan been disclosed? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.55 | Click or tap here to enter text. |
| | Defined benefit plans | | | |
| | Asset recognition ceiling | | | |
| 39.2 | Have any adjustments arising from the limit in paragraph 68(b) [asset ceiling] been recognised in surplus or deficit? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.69 | Click or tap here to enter text. |
| | Actuarial gains and losses | | | |
| 39.3 | Where measuring a defined benefit liability, have the actuarial gains and losses been recognised in surplus or | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.105 | Click or tap here to enter text. |

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| | deficit in the reporting period in which they occur? | | | |
| | Past service costs | | | |
| 39.4 | In measuring the defined benefit liability, has past service cost been recognized as an expense in the reporting period in which the plan is amended? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.108 | Click or tap here to enter text. |
| | Recognition and disclosure in the statement of financial performance | | | |
| 39.5 | Has the net total of the following amounts been recognized in surplus or deficit (except to the extent that another GRAP requires or permits their inclusion in the cost of an asset): | <input type="checkbox"/> N/A | 25.74 | Click or tap here to enter text. |
| | a) current service cost? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.74(a) | Click or tap here to enter text. |
| | b) interest cost? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.74(b) | Click or tap here to enter text. |
| | c) the expected return on any plan assets and on any reimbursement rights? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.74(c) | Click or tap here to enter text. |
| | d) actuarial gains and losses, as required in accordance with the entity's accounting policy? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.74(d) | Click or tap here to enter text. |
| | e) past service cost? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.74(e) | Click or tap here to enter text. |
| | f) the effect of any curtailments or settlements? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.74(f) | Click or tap here to enter text. |
| | g) the effect of the limit in paragraph 68? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.74(g) | Click or tap here to enter text. |
| | Disclosures on defined benefit plans | | | |
| 39.6 | Has the following information about defined benefit plans been disclosed: | <input type="checkbox"/> N/A | 25.136 | Click or tap here to enter text. |
| | a) the total expense recognized in the statement of financial performance, and the line item(s) in which they are included, for each of the following: | <input type="checkbox"/> N/A | 25.136(f) | Click or tap here to enter text. |
| | (i.) current service cost? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(f) (i) | Click or tap here to enter text. |
| | (ii.) interest cost? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(f) (ii) | Click or tap here to enter text. |

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| | (iii.) expected return on plan assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(f) (iii) | Click or tap here to enter text. |
| | (iv.) expected return on any reimbursement right recognized as an asset in accordance with paragraph 116? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(f) (iv) | Click or tap here to enter text. |
| | (v.) actuarial gains and losses? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(f) (v) | Click or tap here to enter text. |
| | (vi.) past service cost? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(f) (vi) | Click or tap here to enter text. |
| | (vii.) the effect of any curtailment or settlement? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(f) (vii) | Click or tap here to enter text. |
| | (viii.) the effect of the limit in paragraph 68(b)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(f) (viii) | Click or tap here to enter text. |
| | Other long-term employee benefits | | | |
| 39.7 | Has the net total of the following amounts been recognized as expense or (subject to paragraph 68) revenue (except to the extent that another GRAP requires or permits their inclusion in the cost of an asset): | <input type="checkbox"/> N/A | 25.145 | Click or tap here to enter text. |
| | a) current service cost? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.145(a) | Click or tap here to enter text. |
| | b) interest cost? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.145(b) | Click or tap here to enter text. |
| | c) the expected return on any plan assets and on any reimbursement right recognized as an asset? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.145(c) | Click or tap here to enter text. |
| | d) actuarial gains and losses? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.145(d) | Click or tap here to enter text. |
| | e) past service cost, recognised immediately? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.145(e) | Click or tap here to enter text. |
| | f) the effect of any curtailments or settlements? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.145(f) | Click or tap here to enter text. |
| 40. | Accounting by Principals and Agents (GRAP 109) | | | |
| 40.1 | If the entity is a principal, has it recognised revenue and expenses that arise from transactions with third parties? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 109.42 | Click or tap here to enter text. |

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| 40.2 | If the entity is an agent, has it recognised on the portion of the revenue and expenses it receives or incurs in executing the transactions on behalf of the principal? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 109.43 | Click or tap here to enter text. |

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| 41. | General (GRAP 1) | | | |
| | Current/Non-current Distinction | | | |
| 41.1 | Have current and non-current assets, and current and non-current liabilities, been separately classified on the face of the statement of financial position in accordance with GRAP 1.68 to 78, except where a presentation based on liquidity provides information that is reliable and is more relevant? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.62 | Click or tap here to enter text. |
| 41.2 | Where the exception in GRAP 1.62 applies, have all assets and liabilities been presented broadly in order of liquidity? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.62 | Click or tap here to enter text. |
| 41.3 | For each asset and liability line item that combines amounts expected to be recovered or settled both no more than and more than twelve months after the reporting date, has the amount expected to be recovered or settled after more than twelve months been disclosed? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.63 | Click or tap here to enter text. |
| 41.4 | Have investments in associates and joint ventures, accounted for using the equity method, been classified as non-current assets? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 36.19 | Click or tap here to enter text. |
| | Current Assets | | | |
| 41.5 | Have assets been classified as current assets where they are: | | | Click or tap here to enter text. |
| | a) expected to be realized in, or are held for sale or consumption in, the normal course of the entity's operating cycle? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.68(a) | Click or tap here to enter text. |
| | b) held primarily for the purpose of being traded? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.68(b) | Click or tap here to enter text. |
| | c) expected to be realized within twelve months after the reporting date? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.68(c) | Click or tap here to enter text. |
| | d) cash or a cash equivalent asset (as defined in GRAP 2) unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date?? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.68(d) | Click or tap here to enter text. |

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| 41.6 | Have all <u>other</u> assets been classified as non-current assets? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.68 | Click or tap here to enter text. |
| Current Liabilities | | | | |
| 41.7 | Have liabilities been classified as current liabilities where they are: | | 1.71 | Click or tap here to enter text. |
| | a) expected to be settled in the entity's normal operating cycle? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.71(a) | Click or tap here to enter text. |
| | b) held primarily for the purpose of being traded? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.71(b) | Click or tap here to enter text. |
| | c) due to be settled within twelve months after the reporting date? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.71(c) | Click or tap here to enter text. |
| | d) liabilities that it does not have an unconditional right to defer settlement of for at least twelve months after the reporting date? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.71(d) | Click or tap here to enter text. |
| 41.8 | Have all <u>other</u> liabilities been classified as non-current liabilities? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.71 | Click or tap here to enter text. |
| Information To Be Presented On The Face Of The Statement of Financial Position | | | | |
| 41.9 | Have the following line items, as a minimum, been disclosed on the face of the statement of financial position: | | 1.79 | Click or tap here to enter text. |
| | a) property, plant and equipment? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.79(a) | Click or tap here to enter text. |
| | b) investment property? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.79(b) | Click or tap here to enter text. |
| | c) intangible assets? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.79(c) | Click or tap here to enter text. |
| | d) heritage assets? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.79(d) 103.92 | Click or tap here to enter text. |

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| e) financial assets (excluding those shown under (e), (g), (h) and (i)?) | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.79(e) | Click or tap here to enter text. |
| f) investments accounted for using the equity method? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.79(f) 7.45 | Click or tap here to enter text. |
| g) inventories | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.79(g) | Click or tap here to enter text. |
| h) biological assets that form part of an agricultural activity; | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.79(h) | Click or tap here to enter text. |
| i) living resources | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.120 | Click or tap here to enter text. |
| j) receivables from non-exchange transactions (taxes and transfers) | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.79(i) | Click or tap here to enter text. |
| k) receivables from exchange transactions? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.79(j) | Click or tap here to enter text. |
| l) cash and cash equivalents? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.79(k) | Click or tap here to enter text. |
| m) taxes and transfers payable? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.79(l) | Click or tap here to enter text. |
| n) payables from exchange transactions? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.79(m) | Click or tap here to enter text. |
| o) provisions | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.79(n) | Click or tap here to enter text. |
| p) liabilities and assets for current and deferred tax (where applicable)? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.79(o) | Click or tap here to enter text. |

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| | q) financial liabilities (excluding amounts shown under (k), (l) and (m))? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.79(p) | Click or tap here to enter text. |
| | r) non-controlling interest, presented within net assets? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.79(q) | Click or tap here to enter text. |
| | s) net assets (comprising of contributed capital and reserves) attributable to owners of the controlling entity? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.79l | Click or tap here to enter text. |
| 41.10 | Have additional line items, headings and sub-totals been presented on the face of the statement of financial position where such presentation is relevant to an understanding of the entity's financial position? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.80 | Click or tap here to enter text. |
| 41.11 | When an entity presents current and non-current assets, and current and non-current liabilities, as separate classifications on the face of its statement of financial position, has it correctly not classified deferred tax assets (liabilities) as current assets (liabilities)? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.81 | Click or tap here to enter text. |
| Information To Be Presented Either On The Face Of The Statement Of Financial Position Or In The Notes | | | | |
| 41.12 | Have further sub-classifications of the line items, classified in a manner appropriate to the entity's operations been presented either on the face of the statement of financial position or in the notes? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.85 | Click or tap here to enter text. |
| 41.13 | Where the entity has no share capital, has it disclosed net assets either on the face of the statement of financial position or in the notes: | <input type="checkbox"/> N/A | 1.87 | Click or tap here to enter text. |
| | a) contributed capital, being the cumulative total at the reporting date of contributions from owners, less distributions to owners? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.87(a) | Click or tap here to enter text. |
| | b) accumulated surpluses or deficits? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.87(b) | Click or tap here to enter text. |
| | c) reserves, including a description of the nature and purpose of each reserve within net assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.87l | Click or tap here to enter text. |

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| | d) non-controlling interests? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.87(d) | Click or tap here to enter text. |
| 41.14 | Where the entity has share capital, in addition to the disclosures in GRAP 1, have the following been disclosed, either on the face of the statement of financial position or in the notes: | <input type="checkbox"/> N/A | 1.90 | Click or tap here to enter text. |
| | a) for each class of share capital: | | 1.90(a) | Click or tap here to enter text. |
| | b) the number of shares authorised? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.90(a) (i) | Click or tap here to enter text. |
| | c) the number of shares issued and fully paid, and issued but not fully paid? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.90(a) (ii) | Click or tap here to enter text. |
| | d) par value per share, or that the shares have no par value? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.90(a) (iii) | Click or tap here to enter text. |
| | e) a reconciliation of the number of shares outstanding at the beginning and at the end of the year? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.90(a) (iv) | Click or tap here to enter text. |
| | f) the rights, preferences and restrictions attaching to that class, including restrictions on the distribution of dividends and the repayment of capital? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.90(a) (v) | Click or tap here to enter text. |
| | g) shares in the entity held by the entity or by its controlled entities or associates? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.90(a) (vi) | Click or tap here to enter text. |
| | h) a description of the nature and purpose of each reserve within net assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.90(a) | Click or tap here to enter text. |
| | NOTE: where dividends or similar distributions are proposed or declared after the reporting date, an entity should not recognize those distributions as a liability at the reporting date [14.11]. | | | |
| 42. | Property, Plant and Equipment (GRAP 17) | | | |
| | Recognition | | | |
| 42.1 | Have items of property, plant and equipment been recognized as assets where, and only where: | | 17.07 | Click or tap here to enter text. |
| | a) it is probable that future economic benefits or service potential associated with the asset will flow to the entity; and | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.07(a) | Click or tap here to enter text. |
| | b) the cost or fair value of the asset to the entity can be measured reliably? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.07(b) | Click or tap here to enter text. |

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| | Measurement at recognition | | | |
| 42.2 | Have items of property, plant and equipment which qualify for recognition as assets been measured at cost? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.17 | Click or tap here to enter text. |
| 42.3 | Where an asset is acquired through a non-exchange transaction, has its cost been measured at its fair value as at the date of acquisition? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.18 | Click or tap here to enter text. |
| 42.4 | Where an asset is received from the entity's customer(s), as described in IGRAP 10, has the entity recognised the asset at its fair value? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 10.10 | Click or tap here to enter text. |
| | Subsequent expenditure | | | |
| | NOTE: GRAP 17 Property, Plant and Equipment requires an entity to apply the general asset recognition principle to all property, plant and equipment costs at the time they are incurred, including initial costs and subsequent expenditures. | | | |
| 42.5 | Is the carrying amount of an item of property, plant and equipment increased with the cost of replacing a part of such an item when that cost thereof meets the recognition criteria? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.15 | Click or tap here to enter text. |
| 42.6 | When each major inspection is performed, is its cost recognised in the carrying amount of the item of property, plant and equipment as a replacement if the recognition criteria are satisfied? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.16 | Click or tap here to enter text. |
| 42.7 | Has any remaining carrying amount of the cost of the previous inspection (as distinct from physical parts) been derecognised? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.16 | Click or tap here to enter text. |
| | Measurement after recognition | | | |
| 42.8 | Has either the cost model or the revaluation model been chosen as the accounting policy? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.32 | Click or tap here to enter text. |
| 42.9 | Has the accounting policy been applied to an entire class of property, plant and equipment? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.32 | Click or tap here to enter text. |
| | NOTE: a class of property, plant and equipment is a grouping of assets of a similar nature or function in an entity's operations [17.42]. | | | |
| | Cost model | | | |
| 42.10 | Where the cost model has been applied, have items of property, plant and equipment been recorded (after | <input type="checkbox"/> N/A <input type="checkbox"/> Yes | 17.33 | Click or tap here to enter text. |

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| | recognition) at cost less accumulated depreciation and accumulated impairment losses? | <input type="checkbox"/> No | | |
| | Revaluation model | | | |
| 42.11 | Where the revaluation model has been applied, have items of property, plant and equipment whose fair value can be measured reliably been recorded at a revalued amount, being their fair value at the date of the revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.34 | Click or tap here to enter text. |
| 42.12 | Have revaluations been made with sufficient regularity such that the carrying amount does not differ materially from their fair value at the reporting date? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.34 | Click or tap here to enter text. |
| 42.13 | Where an item of property, plant and equipment has been revalued, have all the assets within the same class of property, plant and equipment been revalued? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.41 | Click or tap here to enter text. |
| 42.14 | Have increases in the carrying amount of a class of assets that result from revaluation been credited directly to a revaluation surplus, except where they reverse a revaluation decrease of the same class of assets previously recognized in surplus or deficit? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.44 | Click or tap here to enter text. |
| 42.15 | Have increases in the carrying amount of a class of assets that result from revaluation that reverse a revaluation decrease of the same class of assets previously recognized in surplus or deficit, has the increase been recognized in surplus or deficit to the extent that it reverses that decrease? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.44 | Click or tap here to enter text. |
| 42.16 | Have decreases in the carrying amount of a class of assets that result from revaluation been debited directly in net assets to the extent of any credit balance existing in the revaluation surplus in respect of that class of assets? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.45 | Click or tap here to enter text. |

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| 42.17 | Have the amounts of revaluation decrease that exceed the amount of revaluation surplus of the same class of asset been recognized in surplus or deficit? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.45 | Click or tap here to enter text. |
| 42.18 | Have revaluation increases and decreases relating to an individual asset within a class of property, plant and equipment been offset against that individual asset? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.44 17.45 | Click or tap here to enter text. |
| NOTE: revaluation increases and decreases relating to individual assets must not be offset against revaluation increases and decreases of different assets [17.44, 45]. | | | | |
| Depreciation | | | | |
| 42.19 | Has each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item, been depreciated separately? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.48 | Click or tap here to enter text. |
| 42.20 | Has the depreciation charge for each period been recognized in surplus or deficit, except where it is included in the carrying amount of another asset? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.53 | Click or tap here to enter text. |
| Depreciation amount and depreciation period | | | | |
| 42.21 | Have the depreciable amounts of assets been allocated on a systematic basis over their useful lives? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.55 | Click or tap here to enter text. |
| 42.22 | Have the residual value and the useful life of an asset been reviewed at least at each annual reporting date? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.56 | Click or tap here to enter text. |
| 42.23 | Where expectations of residual value or useful life differ from previous estimates, have the changes been accounted for as a change in an accounting estimate in accordance with GRAP 3 Accounting Policies, Changes in Accounting Estimates and Errors? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.56 | Click or tap here to enter text. |
| 42.24 | In assessing whether there is any indication that the expected useful life of an asset has changed, has the following indications been considered? | <input type="checkbox"/> N/A | 17.57 | Click or tap here to enter text. |
| | a) the composition of the asset changed during the reporting period, i.e. the significant | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.57(a) | Click or tap here to enter text. |

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| | components of the asset changed? | | | |
| b) | the use of the asset has changed, because of the following: | <input type="checkbox"/> N/A | 17.57(b) | Click or tap here to enter text. |
| | (i.) the entity has changed the manner in which the asset is used? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.57(b) (i) | Click or tap here to enter text. |
| | (ii.) the entity has changed the utilisation rate of the asset? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.57(b) (ii) | Click or tap here to enter text. |
| | (iii.) the entity has made a decision to dispose of the asset in a future reporting period(s) such that this decision changes the expected period over which the asset will be used? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.57(b) (iii) | Click or tap here to enter text. |
| | (iv.) technological, environmental, commercial or other changes that occurred during the reporting period that have, or will, change the use of the asset? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.57(b) (iv) | Click or tap here to enter text. |
| | (v.) legal or similar limits placed on the use of the asset have changed? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.57(b) (v) | Click or tap here to enter text. |
| | (vi.) the asset was idle or retired from use during the reporting period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.57(b) (vi) | Click or tap here to enter text. |
| c) | the asset is approaching the end of its previously expected useful life? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.57(c) | Click or tap here to enter text. |
| d) | planned repairs and maintenance on, or refurbishments of, the asset and/or its significant components either being undertaken or delayed? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.57(d) | Click or tap here to enter text. |
| e) | environmental factors, e.g. increased rainfall or humidity, adverse changes in temperatures or increased exposure to pollution? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.57(d) | Click or tap here to enter text. |
| f) | there is evidence that the condition of the asset improved or declined based on assessments undertaken during the reporting period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.57(e) | Click or tap here to enter text. |
| g) | the asset is assessed as being impaired in accordance with GRAP 21 and GRAP 26? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.57(f) | Click or tap here to enter text. |

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| 42.25 | In assessing whether there is any indication that the expected residual value of an asset has changed, has it been considered whether there has been any change in the expected timing of disposal of the asset, as well as any relevant indicators included in paragraph .57 ? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.58 | Click or tap here to enter text. |
| Depreciation method | | | | |
| 42.26 | Has the depreciation method used for each asset reflected the pattern in which the asset's economic benefits or service potential has been expected to be consumed by the entity? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.71 | Click or tap here to enter text. |
| 42.27 | Have the depreciation methods applied to assets been reviewed at least at each annual reporting date? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.72 | Click or tap here to enter text. |
| 42.28 | Where there has been a significant change in the expected pattern of economic benefits or service potential embodied in the assets, has the depreciation method been changed to reflect the changed pattern, and accounted for as a change in an accounting estimate in accordance with GRAP 3? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.72 | Click or tap here to enter text. |
| Changes in existing decommissioning, restoration and similar liabilities | | | | |
| NOTE: this section applies to changes in the measurement of an existing decommissioning, restoration and similar liability that result from changes in the estimated timing or amount of the outflow of resources embodying economic benefits or service potential required to settle the obligation, or a change in the discount rate [IGRAP 2.04] | | | | |
| 42.29 | Where the asset is measured using the cost model: a) have changes in the liability been added to or deducted from, the cost of the related asset in the current period? b) the amount deducted from the cost of the asset does not exceed the carrying amount of the asset, and any excess recognised immediately in surplus or deficit? c) If the adjustment results in an addition to the cost of the asset, has the entity considered whether there is an indication that the new carrying amount may not be fully recoverable? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 2.05 | |

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| 42.30 | <p>Where the asset is measured using the revaluation model:</p> <p>a) If changes in the liability alter the revaluation surplus or deficit previously recognised on the asset, so that:</p> <p>(i.) a decrease in the liability is credited directly in the revaluation surplus or deficit to the extent that it reverses a revaluation deficit on the asset previously recognised in surplus or deficit of the entity?</p> <p>(ii.) an increase in the liability is recognised in surplus or deficit, except where it is debited directly in the revaluation surplus in net assets to the extent of any credit balance existing in the revaluation surplus in respect of that asset?</p> <p>b) if a decrease in a liability exceeds the carrying amount that would have been recognised had the asset been carried under the cost model, is the excess recognised immediately in surplus or deficit?</p> <p>c) a change in the liability is an indication that the asset may have to be revalued (including all assets within that class)?</p> <p>d) the change in the liability is separately presented in the statement of net assets (where applicable)?</p> | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 2.06 | Click or tap here to enter text. |
| | Derecognition | | | |
| 42.31 | Has the carrying amount of items of property, plant and equipment been derecognized on disposal (including disposal through a non-exchange transaction)? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.78(a) | Click or tap here to enter text. |
| 42.32 | Has the carrying amount of items of property, plant and equipment been derecognized where no future economic benefits or service potential is expected from their use or disposal? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.78(b) | Click or tap here to enter text. |
| 42.33 | Have gains or losses arising from the derecognition of items of property, plant and equipment been determined as the difference between the net | <input type="checkbox"/> N/A <input type="checkbox"/> Yes | 17.83 | Click or tap here to enter text. |

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| | disposal proceeds, if any, and the carrying amount of the items? | <input type="checkbox"/> No | | |
| | Disclosure | | | |
| 42.34 | For each class of property, plant and equipment recognized in the financial statements, has the following been disclosed: | <input type="checkbox"/> N/A | 17.85 | Click or tap here to enter text. |
| | a) the measurement bases used for determining the gross carrying amount | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.85(a) | Click or tap here to enter text. |
| | b) the depreciation methods used | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.85(b) | Click or tap here to enter text. |
| | c) the useful lives or the depreciation rates used | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.85(c) | Click or tap here to enter text. |
| | d) the gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.85(d) | Click or tap here to enter text. |
| | e) a reconciliation of the carrying amount at the beginning and end of the period showing | | 17.85(e) | Click or tap here to enter text. |
| | (i.) additions | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.85(e) (i) | Click or tap here to enter text. |
| | (ii.) disposal | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.85(e) (ii) | Click or tap here to enter text. |
| | (iii.) acquisitions through a transfer of functions between entities under common control, transfer of functions between entities not under common control or a merger? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.85(e) (iii) | Click or tap here to enter text. |
| | (iv.) increases or decreases resulting from revaluations? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.85(e) (iv) | Click or tap here to enter text. |
| | (v.) impairment losses recognised in surplus or deficit in accordance with GRAP 21 or GRAP 26, as appropriate (if any)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.85(e) (v) | Click or tap here to enter text. |
| | (vi.) impairment losses reversed in surplus or deficit in accordance with GRAP 21 or GRAP 26, as appropriate (if any)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.85(e) (vi) | Click or tap here to enter text. |

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| | (vii.) depreciation? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.85(e) (vii) | Click or tap here to enter text. |
| | (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? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.85(e) (viii) | Click or tap here to enter text. |
| | (ix.) other changes | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.85(e) (ix) | Click or tap here to enter text. |
| 42.35 | For each class of property, plant and equipment recognized in the financial statements, has the following been disclosed: | <input type="checkbox"/> N/A | 17.86 | Click or tap here to enter text. |
| | a) the existence and amounts of restrictions on title and property, plant and equipment pledged as securities for liabilities? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.86(a) | Click or tap here to enter text. |
| | b) the amount of contractual commitments for the acquisition of property, plant and equipment? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.86(b) | Click or tap here to enter text. |
| 42.36 | Has the following in the notes to the financial statements in relation to property, plant and equipment which is in the process of being constructed or developed been disclosed: | <input type="checkbox"/> N/A | 17.87 | Click or tap here to enter text. |
| | a) the cumulative expenditure recognised in the carrying value of property, plant and equipment. These expenditures shall be disclosed in aggregate per class of asset? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.87(a) | Click or tap here to enter text. |
| | b) the carrying value of property, plant and equipment that is taking a significantly longer period of time to complete than expected, including reasons for any delays? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.87(b) | Click or tap here to enter text. |
| | c) the carrying value of property, plant and equipment where construction or development has been halted either during the current or previous reporting period(s). The entity shall also disclose reasons for halting the construction or development of the asset and indicate whether | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.87(c) | Click or tap here to enter text. |

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| | any impairment losses have been recognised in relation to these assets? | | | |
| | NOTE: in providing the disclosures in paragraphs 17.87(b) and (c) an entity decides how to present the information required, i.e. individually or in aggregate, for example per project, per class or another relevant basis [17.87] | | | |
| 42.37 | For each class of property, plant and equipment that is stated at revalued amounts, has the following been disclosed: | <input type="checkbox"/> N/A | 17.92 | Click or tap here to enter text. |
| | a) the effective date of the revaluation? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.92(a) | Click or tap here to enter text. |
| | b) the methods and significant assumptions applied in estimating the items' fair values? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.92(b) | Click or tap here to enter text. |
| | c) the extent to which the items' fair values were determined directly by reference to observable prices in an active market or recent market transactions on arm's length terms or were estimated using other valuation techniques? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.92i | Click or tap here to enter text. |
| | d) the revaluation surplus, indicating the change for the period and any restrictions on the distribution of the balance to owners of net assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 17.92(d) | Click or tap here to enter text. |
| 43. | Investment Property (GRAP 16) | | | |
| | Recognition | | | |
| 43.1 | Has investment property been recognized as an asset where, and only where: | <input type="checkbox"/> N/A | 16.26 | Click or tap here to enter text. |
| | a) it is probable that the future economic benefits or service potential that are associated with the investment property will flow to the entity; and | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.26(a) | Click or tap here to enter text. |
| | b) the cost or fair value of the investment property can be measured reliably? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.26(b) | Click or tap here to enter text. |
| | Measurement at recognition | | | |
| 43.2 | Have investment properties been initially measured at cost? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.32 | Click or tap here to enter text. |
| 43.3 | Have transaction costs been included in the initial measurement? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes | 16.32 | Click or tap here to enter text. |

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| | | <input type="checkbox"/> No | | |
| 43.4 | Where investment properties are acquired through a non-exchange transaction, have they been initially measured at their fair value as at the date of acquisition? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.33 | Click or tap here to enter text. |
| 43.5 | Has the initial cost of a property interest held under a lease and classified as an investment property been recognized at the lower of the fair value of the property and the present value of the minimum lease payments? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.39 | Click or tap here to enter text. |
| 43.6 | Has an equivalent amount been recognized as a liability in accordance with that same paragraph (GRAP 13.26)? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.39 | Click or tap here to enter text. |
| NOTE: this treatment of the asset and liability is in accordance with the treatment prescribed for a finance lease by GRAP 13.26 [16.39]. | | | | |
| 43.7 | Has the fair value model been applied where a property interest held by a lessee under an operating lease is classified as investment property? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.47 | Click or tap here to enter text. |
| 43.8 | Has the entity chosen as its accounting policy the fair value model or the cost model to all other investment property? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.43 | Click or tap here to enter text. |
| 43.9 | Has the adopted policy been applied to all investment properties? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.43 | Click or tap here to enter text. |
| Fair value | | | | |
| 43.10 | Where the fair value model is applied, have all the investment properties been measured (after initial recognition) at fair value? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.46 | Click or tap here to enter text. |
| 43.11 | Where the fair value of investment properties cannot be reliably determined on a continuing basis, have such investment properties been measured using the cost model? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.66 | Click or tap here to enter text. |
| NOTE: the presumption is that the fair value of an investment property can be reliably determined on a continuing basis, but, in exceptional cases, there may be clear evidence (on acquisition of an investment property, or when an existing property first becomes investment property following the completion of construction or development, or after a change in use) that this is not the case where (and only where) comparable market transactions are infrequent and alternative estimates of fair value (for example, based on discounted cash flow projections) are not available [16.66]. | | | | |

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| 43.12 | If an entity determines that the fair value of an investment property under construction is not reliably determinable but expects the fair value of the property to be reliably measurable when construction is complete, has it measured that investment property under construction at cost until either its fair value becomes reliably determinable or construction is completed(whichever is earlier)? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.66 | Click or tap here to enter text. |
| 43.13 | In those cases where the cost model has been applied, has the residual value of the investment properties been assumed to be zero? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.66 | Click or tap here to enter text. |
| NOTE: in those cases where the cost model has been applied, it should continue to be applied until disposal of the investment property [16.66]. | | | | |
| 43.14 | If an entity has previously measured an investment property at fair value, has the entity continued to measure the property at fair value until disposal (or until the property becomes owner-occupied property or the entity begins to develop the property for subsequent sale in the ordinary course of operations) even if comparable market transactions become less frequent or market prices become less readily available? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.66 | Click or tap here to enter text. |
| 43.15 | Does the fair value of investment properties reflect market conditions at the reporting date? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.51 | Click or tap here to enter text. |
| Cost model | | | | |
| 43.16 | Where the cost model has been applied after initial recognition, has all investment property been measured in accordance with the requirements of GRAP 17 for the cost model (i.e. cost less any accumulated depreciation and any accumulated impairment losses)? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.71 | Click or tap here to enter text. |
| Transfers to or from investment property | | | | |
| 43.17 | Have transfers to or from investment properties been made when, and only when, there is a change in use, evidenced by: | <input type="checkbox"/> N/A | 16.72 | Click or tap here to enter text. |

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| | a) commencement of owner-occupation, for a transfer from investment property to owner-occupied property? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.72(a) | Click or tap here to enter text. |
| | b) commencement of development with a view to sale, for a transfer from investment property to inventories? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.72(b) | Click or tap here to enter text. |
| | c) end of owner-occupation, for a transfer from owner-occupied property to investment property? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.72l | Click or tap here to enter text. |
| | d) commencement of an operating lease (on a commercial basis) to another party, for a transfer from inventories to investment property? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.72(d) | Click or tap here to enter text. |
| 43.18 | Where investment properties carried at fair value have been transferred to owner-occupied properties or inventories, has their fair value at the date of change in use been used as cost in subsequent accounting in accordance with GRAP 17 or GRAP 12? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.77 | Click or tap here to enter text. |
| 43.19 | Where owner-occupied properties have been transferred to investment properties carried at fair value, has GRAP 17 been applied up to the date of change in use? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.78 | Click or tap here to enter text. |
| 43.20 | Where owner-occupied properties have been transferred to investment properties carried at fair value, have the differences at the transfer date between the carrying amounts of the properties under GRAP 17 and their fair value been treated as revaluations per GRAP 17? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.78 | Click or tap here to enter text. |
| | Disposals | | | |
| 43.21 | Has Investment Property been derecognised (eliminated from the statement of financial position): | <input type="checkbox"/> N/A | 16.83 | Click or tap here to enter text. |
| | a) on disposal (including disposal through a non-exchange transaction)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.83(a) | Click or tap here to enter text. |
| | b) when the investment property is permanently withdrawn from use and no future economic benefits or service potential are expected from its disposal? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.83(b) | Click or tap here to enter text. |

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| | Disclosure | | | |
| | Cost model and fair value model | | | |
| 43.22 | For all entities, has the following been disclosed: | | 16.91 | Click or tap here to enter text. |
| | a) whether it applies the fair value or the cost model? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.91(a) | Click or tap here to enter text. |
| | b) where it applies the fair value model, whether, and in what circumstances, property interests held under operating leases are classified and accounted for as investment property? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.91(b) | Click or tap here to enter text. |
| | c) where classification of investment property is difficult, the criteria used to distinguish investment property from owner-occupied property and from property held for sale in the ordinary course of operations, including the nature or type of properties classified as held for strategic purposes? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.91(c) | Click or tap here to enter text. |
| | d) the methods and significant assumptions applied in determining the fair value of investment property, including a statement whether the determination of fair value was supported by market evidence or was more heavily based on other factors (which the entity shall disclose) because of the nature of the property and lack of comparable market data? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.91(d) | Click or tap here to enter text. |
| | e) the existence and amounts of restrictions on the realisability of investment property or the remittance of revenue and proceeds of disposal? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.91(f) | Click or tap here to enter text. |
| | f) contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.91(g) | Click or tap here to enter text. |
| 43.23 | Has the following been disclosed in the notes to the financial statements in relation to investment property which is in the process of being constructed or developed: | <input type="checkbox"/> N/A | 16.92 | Click or tap here to enter text. |

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| | a) the cumulative expenditure recognised in the carrying value of investment property? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.92(a) | Click or tap here to enter text. |
| | b) the carrying value of investment property that is taking a significantly longer period of time to complete than expected, including reasons for any delays? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.92(b) | Click or tap here to enter text. |
| | c) the carrying value of investment property where construction or development has been halted either during the current or previous reporting period(s). Including the reasons for halting the construction or development of the asset and indicate whether any impairment losses have been recognised in relation to these assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.92(c) | Click or tap here to enter text. |
| <p>NOTE: in providing the disclosures in .92(b) and (c) an entity decides how to present the information required, i.e. individually or in aggregate, for example per asset, per project or another relevant basis.</p> | | | | |
| <p>Fair value model</p> | | | | |
| 43.24 | Has a reconciliation of the carrying amount of investment property at the beginning and end of the period been disclosed, showing the following: | <input type="checkbox"/> N/A | 16.93 | Click or tap here to enter text. |
| | a) additions, disclosing separately those additions resulting from acquisitions and those resulting from subsequent expenditure recognised in the carrying amount of an asset? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.93(a) | Click or tap here to enter text. |
| | b) additions resulting from acquisitions through a transfer of functions between entities under common control, a transfer of functions between entities not under common control or a merger? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.93(b) | Click or tap here to enter text. |
| | c) net gains or losses from fair value adjustments? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.93(c) | Click or tap here to enter text. |
| | d) 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 controlling entity? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.93(d) | Click or tap here to enter text. |

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| | e) transfers to and from inventories and owner-occupied property? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.93(e) | Click or tap here to enter text. |
| | f) other changes? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.93(f) | Click or tap here to enter text. |
| 43.25 | Where a valuation obtained for investment property is adjusted significantly for the purpose of the financial statements (for example, to avoid double-counting of assets or liabilities that are recognized as separate assets and liabilities), has a reconciliation between the valuation obtained and the adjusted valuation included in the financial statements been disclosed, showing separately the aggregate amount of any recognized lease obligations that have been added back, and any other significant adjustments? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.94 | Click or tap here to enter text. |
| 43.26 | In exceptional cases where an entity measures investment property using the cost model in GRAP 17 because the fair value of investment property is not reliably determinable on a continuing basis, does the reconciliation required by paragraph .93 disclose amounts relating to that investment property separately from amounts relating to other investment property? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.95 | Click or tap here to enter text. |
| 43.27 | Where the entity applies the fair value model, but exceptionally applies the cost model to a particular investment property, has the following been disclosed: | <input type="checkbox"/> N/A | 16.95 | Click or tap here to enter text. |
| | a) a description of the investment property? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.95(a) | Click or tap here to enter text. |
| | b) an explanation of why fair value cannot be reliably measured? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.95(b) | Click or tap here to enter text. |
| | c) if possible, the range of estimates within which fair value is highly likely to lie? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.95(c) | Click or tap here to enter text. |
| | d) on disposal of investment property not carried at fair value: | <input type="checkbox"/> N/A | 16.95(d) | Click or tap here to enter text. |
| | e) the fact that the entity has disposed of investment property not carried at fair value? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.95(d) (i) | Click or tap here to enter text. |

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| | f) the carrying amount of that investment property at the time of sale? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.95(d) (ii) | Click or tap here to enter text. |
| | Cost model | | | |
| 43.28 | Where the entity applies the cost model, has the following also been disclosed: | <input type="checkbox"/> N/A | 16.96 | Click or tap here to enter text. |
| | a) the depreciation methods used? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.96(a) | Click or tap here to enter text. |
| | b) the useful lives or the depreciation rates used? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.96(b) | Click or tap here to enter text. |
| | c) the gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.96(c) | Click or tap here to enter text. |
| | d) a reconciliation of the carrying amount of investment property at the beginning and end of the period showing the following: | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.96(d) | Click or tap here to enter text. |
| | (i.) additions, disclosing separately those additions resulting from acquisitions and those resulting from subsequent expenditure recognised as an asset? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.96(d) (i) | Click or tap here to enter text. |
| | (ii.) additions resulting from acquisitions through a transfer of functions between entities under common control, a transfer of functions between entities not under common control or a merger? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.96(d) (ii) | Click or tap here to enter text. |
| | (iii.) depreciation? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.96(d) (iii) | Click or tap here to enter text. |
| | (iv.) the amount of impairment losses recognised, and the amount of impairment losses reversed, during the period in accordance with GRAP 26? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.96(d) (iv) | Click or tap here to enter text. |
| | (v.) 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 | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.96(d) (v) | Click or tap here to enter text. |

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| | presentation currency of the reporting entity? | | | |
| | (vi.) transfers to and from inventories and owner-occupied property? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.96(d) (vi) | Click or tap here to enter text. |
| | (vii.) other changes? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 16.96(d) (vii) | Click or tap here to enter text. |
| 44. | Intangible Assets (GRAP 31) | | | |
| | Identifying -an intangible asset | | | |
| 44.1 | To assess whether the asset is identifiable, has either of the following been considered | <input type="checkbox"/> N/A | 31.14 | Click or tap here to enter text. |
| | a) is the asset separable (i.e. capable of being separated or divided from the entity and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable asset or liability, regardless of whether the entity intends to do so)? Or | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.14(a) | Click or tap here to enter text. |
| | b) does the asset arise from binding arrangements (including rights from contracts) regardless of whether those rights are transferable or separable from the entity or from other rights and obligations? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.14(b) | Click or tap here to enter text. |
| | Recognition | | | |
| 44.2 | Have non-monetary resources without physical substance (Intangible Assets) been recognised as intangible assets when and only when: | <input type="checkbox"/> N/A | 31.23 | Click or tap here to enter text. |
| | a) it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the entity? And | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.23(a) | Click or tap here to enter text. |
| | b) the cost or fair value of the asset can be measured reliably? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.23(b) | Click or tap here to enter text. |
| 44.3 | Has the entity assessed the probability of expected future economic benefits or service potential using reasonable and supportable assumptions that represent management's best estimate of the set of economic conditions that will exist over the useful life of the asset? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.24 | Click or tap here to enter text. |

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| | Measurement at recognition | | | |
| 44.4 | Has the entity initially measured the intangible asset at cost ? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.27 | Click or tap here to enter text. |
| 44.5 | Where an intangible asset is acquired through a non-exchange transaction, has its initial cost at the date of acquisition been measured at fair value as at that date? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.27 | Click or tap here to enter text. |
| 44.6 | Where an intangible asset is acquired in a transfer of functions, has the cost been measured at its fair value at the acquisition date? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.40 | Click or tap here to enter text. |
| | Subsequent expenditure on an acquired in-process research and development project | | | |
| 44.7 | Has the entity recognised any subsequent expenditure on an in-process research or development project acquired separately and recognised as an intangible asset as: | <input type="checkbox"/> N/A | 31.36 | Click or tap here to enter text. |
| | a) an expense when incurred if it is research expenditure? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.37(a) 31.49 | Click or tap here to enter text. |
| | b) as an expense when incurred it is development expenditure that does not satisfy the criteria for recognition of development cost as an intangible asset? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.37(b) 31.52 | Click or tap here to enter text. |
| | c) part of the carrying amount of the acquired in-process research or development project if it is development expenditure that satisfies the recognition criteria recognition as an intangible asset? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.37(c) 31.52 | Click or tap here to enter text. |
| | Internally generated goodwill | | | |
| 44.8 | Has internally generated goodwill been excluded from being recognised as an asset? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.43 | Click or tap here to enter text. |
| | NOTE: Internally generated goodwill is not recognised as an asset because it is not an identifiable resource (i.e. it is not separable nor does it arise from contractual rights (including rights arising from binding arrangements) or other legal rights (excluding rights granted by statute)) controlled by the entity that can be measured reliably at cost. [31.43] | | | |
| | Internally generated intangible assets – research phase | | | |

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| 44.9 | Have intangible assets arising from the research phase been recognised as an expense (not an asset)? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.49 | Click or tap here to enter text. |
| NOTE: In the research phase of an internal project, an entity cannot demonstrate that an intangible asset exists that will generate probable future economic benefits or service potential. Therefore, this expenditure is recognised as an expense when it is incurred. [31.50]. | | | | |
| Internally generated intangible assets – development phase | | | | |
| 44.10 | Has an intangible asset arising from the development phase been recognised when and only when all of the following are demonstrated? | <input type="checkbox"/> N/A | 31.52 | Click or tap here to enter text. |
| | a) the technical feasibility of completing the intangible asset so that it will be available for use or sale. | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.52(a) | Click or tap here to enter text. |
| | b) its intention to complete the intangible asset and use or sell it | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.52(b) | Click or tap here to enter text. |
| | c) its ability to use or sell the intangible asset | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.52(c) | Click or tap here to enter text. |
| | d) how the intangible asset will generate probable future economic benefits or service potential, among other things, the entity can demonstrate the existence of a market for the output of the intangible asset or the intangible asset itself or, if it is to be used internally, the usefulness of the intangible asset | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.52(d) | Click or tap here to enter text. |
| | e) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.52(e) | Click or tap here to enter text. |
| | f) its ability to measure reliably the expenditure attributable to the intangible asset during its development | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.52(f) | Click or tap here to enter text. |
| 44.11 | Are internally generated brands, mastheads, publishing titles, customer lists and items similar in substance recognised as intangible assets? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.59 | Click or tap here to enter text. |
| Subsequent measurement | | | | |

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| 44.12 | Has the entity chosen either the cost model or the revaluation model as its accounting policy? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.71 31.73 31.74 | Click or tap here to enter text. |
| 44.13 | If an intangible asset is accounted for using the revaluation model, are all the other assets in its class also accounted for using the same model (unless there is no active market for those assets)? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.71 | Click or tap here to enter text. |
| Cost model | | | | |
| 44.14 | Where the cost model is chosen, after initial recognition is the intangible asset carried at cost less any accumulated amortisation and any accumulated impairment losses? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.73 | Click or tap here to enter text. |
| Revaluation model | | | | |
| 44.15 | Where the revaluation model is adopted, after initial recognition is the intangible asset carried at a revalued amount, being its fair value at the date of the revaluation less any subsequent accumulated amortisation and any subsequent accumulated impairment losses? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.74 | Click or tap here to enter text. |
| 44.16 | For revaluations, is fair value determined by reference to an active market? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.74 | Click or tap here to enter text. |
| 44.17 | Are revaluations made with such regularity that at the reporting date the carrying amount of the asset does not differ materially from its fair value? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.74 | Click or tap here to enter text. |
| NOTE: The revaluation model does not allow: (a) the revaluation of intangible assets that have not previously been recognised as assets; or (b) the initial recognition of intangible assets at amounts other than cost [31.75] | | | | |
| 44.18 | If an intangible asset in a class of revalued intangible assets cannot be revalued because there is no active market for this asset, is the asset carried at its cost less any accumulated amortisation and impairment losses? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.80 | Click or tap here to enter text. |
| 44.19 | If the fair value of a revalued intangible asset can no longer be determined by reference to an active market, is the carrying amount of the asset its revalued amount at the date of the last revaluation by reference to | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.81 | Click or tap here to enter text. |

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| | the active market less any subsequent accumulated amortisation and any subsequent accumulated impairment losses? | | | |
| 44.20 | If an intangible asset's carrying amount is increased as a result of a revaluation, is the increase credited directly to a revaluation surplus? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.84 | Click or tap here to enter text. |
| 44.21 | Where the increase is reversing the revaluation decrease, is the increase recognised in surplus or deficit to the extent that it reverses a revaluation decrease of the same asset previously recognised in surplus or deficit? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.84 | Click or tap here to enter text. |
| 44.22 | If an intangible asset's carrying amount is decreased as a result of a revaluation, is the decrease recognised in surplus or deficit? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.85 | Click or tap here to enter text. |
| 44.23 | If there is a credit balance in the revaluation surplus in respect of the asset, is the decrease debited directly in net assets to the extent of any credit balance in the revaluation surplus in respect of that asset? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.86 | Click or tap here to enter text. |
| 44.24 | Has the decrease (if any) recognised directly in net assets, reduced the amount accumulated in net assets under the heading revaluation surplus? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.86 | Click or tap here to enter text. |
| 44.25 | Has the effect of taxes on revenue, if any, resulting from the revaluation of intangible assets recognised and disclosed in accordance with the International Accounting Standard on Income Taxes. | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.87 | Click or tap here to enter text. |
| | Useful life of an intangible asset | | | |
| 44.26 | Has the entity assessed whether the useful life or service potential of the intangible asset is finite or indefinite and, if finite, the length of, or number of production or similar units constituting, that useful life? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.88 | Click or tap here to enter text. |
| | NOTE: An intangible asset shall be regarded by the entity as having an indefinite useful life when, based on an analysis of all of the relevant factors, there is no foreseeable limit to the period over which the asset is expected to generate net cash inflows for, or provide service potential to, the entity. [31.88] | | | |

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| 44.27 | Is the useful life of an intangible asset arising from binding arrangements limited to (or shorter than) the period of the binding arrangement? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.94 | Click or tap here to enter text. |
| 44.28 | If these binding arrangements can be renewed, and there is evidence to support renewal by the entity without significant costs, does the useful life of the intangible asset include the renewal period(s)? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.94 | Click or tap here to enter text. |
| Intangible assets with finite useful lives | | | | |
| Amortisation period and amortisation method | | | | |
| 44.29 | Has the depreciable amount of an intangible asset with a finite useful life been allocated on a systematic basis over its useful life? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.97 | Click or tap here to enter text. |
| 44.30 | Did amortisation begin when the asset is available for use, i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by management? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.97 | Click or tap here to enter text. |
| 44.31 | Has the amortisation ceased on the date of derecognition of the intangible asset? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.97 | Click or tap here to enter text. |
| Residual value | | | | |
| 44.32 | Is the residual value of an intangible asset with a finite useful life assumed to be zero unless the following is applicable: | <input type="checkbox"/> N/A | 31.100 | Click or tap here to enter text. |
| | a) is there a commitment by a third party to acquire the asset at the end of its useful life? Or | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.100(a) | Click or tap here to enter text. |
| | b) is there an active market for the asset and | <input type="checkbox"/> N/A | 31.100(b) | Click or tap here to enter text. |
| | (i.) can the residual value be determined by reference to that market? And | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.100(b) (i) | Click or tap here to enter text. |
| | (ii.) is it probable that such a market will exist at the end of the asset's useful life? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.100(b) (ii) | Click or tap here to enter text. |
| Review of amortisation period and amortisation method | | | | |
| 44.33 | Has the entity reviewed the amortisation period and the | <input type="checkbox"/> N/A <input type="checkbox"/> Yes | 31.104 | Click or tap here to enter text. |

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| | amortisation method for an intangible asset with a finite useful life at least at each reporting date? | <input type="checkbox"/> No | | |
| 44.34 | If the expected useful life of the asset is different from previous estimates, has the entity changed the amortisation period accordingly? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.104 | Click or tap here to enter text. |
| 44.35 | If there has been a change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset, has the entity changed the amortisation method to reflect the changed pattern? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.104 | Click or tap here to enter text. |
| 44.36 | Have the above changes been recorded as a change in estimates in accordance with GRAP 3? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.104 | Click or tap here to enter text. |
| Intangible assets with indefinite useful lives | | | | |
| NOTE: An intangible asset with an indefinite useful life shall not be amortised. [31.107] | | | | |
| 44.37 | Has the entity tested the intangible asset with an indefinite useful for impairment by comparing its recoverable amount and recoverable service amount with its carrying amount: | <input type="checkbox"/> N/A | 31.108 | Click or tap here to enter text. |
| | a) annually? And | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.108(a) | Click or tap here to enter text. |
| | b) whenever there is an indication that the intangible asset may be impaired? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.108(a) | Click or tap here to enter text. |
| Review of useful life assessment | | | | |
| 44.38 | Has the entity reviewed the useful life of an intangible asset that is not being amortised each reporting period to determine whether events and circumstances continue to support an indefinite useful life assessment for that asset? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.109 | Click or tap here to enter text. |
| 44.39 | If they do not, is the change in the useful life assessment from indefinite to finite accounted for as a change in an accounting estimate in accordance with GRAP 3? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.109 | Click or tap here to enter text. |
| Retirements and disposals | | | | |

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| 44.40 | Has the entity derecognised an intangible asset: | <input type="checkbox"/> N/A | 31.112 | Click or tap here to enter text. |
| | a) on disposal (including disposal from a non-exchange transaction) ? or | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.112(a) | Click or tap here to enter text. |
| | b) when no future economic benefits or service potential are expected from its use or disposal? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.112(b) | Click or tap here to enter text. |
| Disclosure | | | | |
| 44.41 | Has the entity disclosed the following for each class of intangible assets, distinguishing between internally generated intangible assets and other intangible assets: | <input type="checkbox"/> N/A | 31.118 | Click or tap here to enter text. |
| | a) whether the useful lives are indefinite or finite and, if finite, the useful lives or the amortisation rates used? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.118(a) | Click or tap here to enter text. |
| | b) the amortisation methods used for intangible assets with finite useful lives? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.118(b) | Click or tap here to enter text. |
| | c) the gross carrying amount and any accumulated amortisation (aggregated with accumulated impairment losses) at the beginning and end of the period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.118(c) | Click or tap here to enter text. |
| | d) a reconciliation of the carrying amount at the beginning and end of the period showing: | <input type="checkbox"/> N/A | 31.118(e) | Click or tap here to enter text. |
| | (i.) additions, indicating separately those from internal development and those acquired separately? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.118(e) (i) | Click or tap here to enter text. |
| | (ii.) acquisitions through a transfer of functions between entities under common control, a transfer of functions between entities not under common control or a merger; | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.118(e) (ii) | Click or tap here to enter text. |
| | (iii.) disposals? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.118(e) (iii) | Click or tap here to enter text. |
| | (iv.) increases or decreases during the period resulting from revaluations under GRAP 31.75, .84 and .85 (if any)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.118(e) (iv) | Click or tap here to enter text. |

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| | (v.) impairment losses recognised in surplus or deficit during the period in accordance with the GRAPs on Impairment of Assets (if any)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.118(e) (v) | Click or tap here to enter text. |
| | (vi.) impairment losses reversed in surplus or deficit during the period in accordance with the GRAPs on Impairment of Assets (if any)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.118(e) (vi) | Click or tap here to enter text. |
| | (vii.) any amortisation recognised during the period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.118(e) (vii) | Click or tap here to enter text. |
| | (viii.) 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 | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.118(e) (viii) | Click or tap here to enter text. |
| | (ix.) other changes in the carrying amount during the period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.118(e) (ix) | Click or tap here to enter text. |
| 44.42 | Has the entity disclosed the following in the notes to the financial statements in relation to intangible assets which are in the process of being developed: | <input type="checkbox"/> N/A | 31.119 | Click or tap here to enter text. |
| | a) the cumulative expenditure recognised in the carrying value of such intangible assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.119(a) | Click or tap here to enter text. |
| NOTE: these expenditures are disclosed in aggregate per class of intangible assets, distinguishing between internally generated and other intangible assets [31.119(a)]. | | | | |
| | b) the carrying value of intangible assets that are taking a significantly longer period of time to complete than expected, including reasons for delays? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.119(b) | Click or tap here to enter text. |
| | c) the carrying value of intangible assets where development has been halted either during the current or previous reporting periods? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.11(c) | Click or tap here to enter text. |
| NOTE: the entity also discloses reasons for halting the development of the asset and indicate whether any impairment losses have been recognised in relation to these assets [31.119]. | | | | |

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| 44.43 | Has the entity disclosed the information on impairment of an intangible asset in accordance with Standards of GRAP on Impairment of Cash-generating Assets or Impairment of Non-cash-generating Assets, as appropriate, in addition to the information required by paragraph .118I(v) to (vi). | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.121 | Click or tap here to enter text. |
| 44.44 | Has the entity disclosed the 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 as required by Standard of GRAP on Accounting Policies, Changes in Accounting Estimates and Errors. These changes may arise due from changes in: | <input type="checkbox"/> N/A | 31.122 | Click or tap here to enter text. |
| | a) the assessment of an intangible asset's useful life? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.122(a) | Click or tap here to enter text. |
| | b) the amortisation method? Or | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.122(b) | Click or tap here to enter text. |
| | c) residual values? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.122(c) | Click or tap here to enter text. |
| 44.45 | Has the entity disclosed the following: | <input type="checkbox"/> N/A | 31.123 | Click or tap here to enter text. |
| | 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 significant role in determining that the asset has an indefinite useful life? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.123(a) | Click or tap here to enter text. |
| | b) a description, the carrying amount and remaining amortisation period of any individual intangible asset that is material to the entity's financial statements? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.123(b) | Click or tap here to enter text. |
| | c) the existence and carrying amounts of intangible assets whose title is restricted and the carrying amounts of intangible assets pledged as security for liabilities? And | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.123(c) | Click or tap here to enter text. |

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| | d) the amount of contractual commitments for the acquisition of intangible assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.123(d) | Click or tap here to enter text. |
| 44.46 | If intangible assets are accounted for at revalued amounts, has an entity disclose the following: | <input type="checkbox"/> N/A | 31.125 | Click or tap here to enter text. |
| | a) intangible assets by class: | <input type="checkbox"/> N/A | 31.125(a) | Click or tap here to enter text. |
| | (i.) the effective date of the revaluation? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.125(a) (i) | Click or tap here to enter text. |
| | (ii.) the carrying amount of revalued intangible assets? And | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.125(a) (ii) | Click or tap here to enter text. |
| | (iii.) the carrying amount that would have been recognised had the revalued class of intangible assets been measured after recognition using the cost model? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.125(a) (iii) | Click or tap here to enter text. |
| | b) the amount of the revaluation surplus that relates to intangible assets at the beginning and end of the reporting period, indicating the changes during the reporting period and any restrictions on the distribution of the balance to the owners of the net assets? And | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.125(b) | Click or tap here to enter text. |
| | c) the methods and significant assumptions applied in estimating the assets' fair values? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.125(c) | Click or tap here to enter text. |
| | NOTE: It may be necessary to aggregate the classes of revalued assets into larger classes for disclosure purposes. However, classes are not aggregated if this would result in the combination of a class of intangible assets that includes amounts measured under both the cost and revaluation models) [31.126] | | | |
| 44.47 | Has the entity considered the encouraged disclosure to include a brief description of significant intangible assets controlled by the entity but not recognised as assets because they did not meet the recognition criteria? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 31.19 | Click or tap here to enter text. |
| 45. | Heritage Assets (GRAP 103) | | | |
| | Initial Recognition | | | |
| 45.1 | Has the entity recognised heritage assets as an asset if, and only if: | <input type="checkbox"/> N/A | 103.13 | Click or tap here to enter text. |

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| | a) it is probable that the future economic benefits or service potential that are associated with the heritage assets will flow to the entity; and | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.13(a) | Click or tap here to enter text. |
| | b) the cost or fair value of the heritage asset can be measured reliably? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.13(b) | Click or tap here to enter text. |
| 45.2 | Does the entity only use an insignificant portion of heritage asset for the production or supply of goods or services or for administrative purposes? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.09 | Click or tap here to enter text. |
| 45.3 | Has the entity included useful information in the notes to the financial statement on heritage assets not recognised? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.17 | Click or tap here to enter text. |
| Measurement at initial recognition | | | | |
| 45.4 | Have items of heritage assets which qualify for recognition as assets been measured at cost? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.24 | Click or tap here to enter text. |
| 45.5 | Where an asset is acquired through a non-exchange transaction, has its cost been measured at its fair value as at the date of acquisition? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.25 | Click or tap here to enter text. |
| NOTE: the measurement at recognition of a heritage asset acquired through a non-exchange transaction at its fair value does not constitute a revaluation [103.27] | | | | |
| 45.6 | Have assets that maybe required in safeguarding (e.g. air conditioning system) the heritage assets been recognised as an item of Property, Plant and Equipment as opposed to being an item of Heritage asset? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.19 | Click or tap here to enter text. |
| 45.7 | Have costs incurred in enhancement or restoration of heritage asset so as to preserve it for its indefinite useful life which meet the recognition criteria been capitalised into the heritage asset's carrying amount if and only if they meet the recognition criteria? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.22 | Click or tap here to enter text. |
| Subsequent Measurement | | | | |
| 45.8 | Has either the cost model or the revaluation model been chosen as the accounting policy? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.35 | Click or tap here to enter text. |

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| 45.9 | Has the accounting policy been applied to an entire class of heritage asset? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.35 | Click or tap here to enter text. |
| NOTE: a class of heritage assets is a grouping of heritage assets of a similar nature or function in an entity's operations. [103.51]. | | | | |
| Cost Model | | | | |
| 45.10 | Where the cost model has been applied, have items of heritage asset been recorded (after recognition) at cost less accumulated impairment losses? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.36 | Click or tap here to enter text. |
| NOTE: heritage assets are not depreciated, instead an entity shall assess at each reporting date whether there is an indication that it may be impaired. | | | | |
| Revaluation Model | | | | |
| 45.11 | Have revaluations been made with sufficient regularity such that the carrying amount does not differ materially from their fair value at the reporting date? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.37 | Click or tap here to enter text. |
| 45.12 | Where an item of heritage asset has been revalued, have all the assets within the same class of heritage asset been revalued? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.50 | Click or tap here to enter text. |
| 45.13 | Have increases in the carrying amount of a class of heritage assets that result from revaluation been credited directly to a revaluation surplus, except where they reverse a revaluation decrease of the same class of heritage assets previously recognized in surplus or deficit? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.54 | Click or tap here to enter text. |
| 45.14 | Have decreases in the carrying amount of a class of heritage assets that result from revaluation been debited directly in revaluation surplus to the extent of any credit balance existing in the revaluation surplus in respect of that class of heritage assets? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.55 | Click or tap here to enter text. |
| 45.15 | Where the presumption that the fair value of heritage assets can be measured reliably is rebutted, have the heritage assets been measured using the cost model? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.58 | Click or tap here to enter text. |
| 45.16 | Where the fair value presumption is rebutted and the cost model is used, is the carrying amount of the heritage | <input type="checkbox"/> N/A <input type="checkbox"/> Yes | 103.58 | Click or tap here to enter text. |

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| | asset equal to the last revalued amount less accumulated impairment? | <input type="checkbox"/> No | | |
| | Impairment | | | |
| 45.17 | Has the entity assessed whether there is an indication that a class of heritage asset have been impaired at reporting date? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.62 | Click or tap here to enter text. |
| 45.18 | Has the entity estimated the asset's recoverable amount or recoverable service amount where there exists evidence of impairment? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.62 | Click or tap here to enter text. |
| 45.19 | In considering whether the heritage asset has been impaired, did the entity consider both internal and external sources of information? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.63 | Click or tap here to enter text. |
| | Compensation for impairment | | | |
| 45.20 | Has compensation from third parties for items of heritage asset that have been impaired, lost or given up, been included in surplus or deficit when the compensation becomes receivable? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.69 | Click or tap here to enter text. |
| 45.21 | Where compensation claims payment are/is receivable from third party as a result of impairment or loss of heritage asset and any subsequent purchase and replacement of heritage asset, were these events treated separately? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.70 | Click or tap here to enter text. |
| | Transfers | | | |
| 45.22 | Have all transfers from heritage asset been made after it was determined that they no longer meet the definition of heritage asset? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.71 | Click or tap here to enter text. |
| 45.23 | Did all transfers to heritage asset meet the definition of heritage asset prior to being transferred? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.73 | Click or tap here to enter text. |
| 45.24 | On transferring an item of heritage asset held at revalued amount to other classes of asset: | <input type="checkbox"/> N/A | 103.77 | Click or tap here to enter text. |
| | a) was it transferred at revalued amount at date of transfer? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.77 | Click or tap here to enter text. |

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| | b) was any difference on date of transfer between the carrying amount of the heritage asset and its fair value treated in the same way as a revaluation? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.77 | Click or tap here to enter text. |
| 45.25 | On transferring an item to heritage assets at a revalued amount: | <input type="checkbox"/> N/A | 103.78 | Click or tap here to enter text. |
| 45.26 | a) was the item depreciated and impaired up until the date of transfer in accordance with the other applicable standard of GRAP? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.78 103.79 | Click or tap here to enter text. |
| | c) was any difference on date of transfer between the carrying amount of the asset and its fair value treated in accordance with the other applicable standard of GRAP? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.78 103.79 | Click or tap here to enter text. |
| Derecognition | | | | |
| 45.27 | Was the carrying amount of the heritage asset derecognised only on disposal? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.82(a) | Click or tap here to enter text. |
| 45.28 | Was the carrying amount of the heritage asset derecognised when future economic benefits or service potential were no longer expected from the use or disposal? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.82(b) | Click or tap here to enter text. |
| 45.29 | Have gains or losses arising from the derecognition of items of heritage asset been determined as the difference between the net disposal proceeds, if any, and the carrying amount of the items? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.83 | Click or tap here to enter text. |
| Disclosure | | | | |
| 45.30 | For each class of heritage asset recognized in the financial statements, has the following been disclosed: | <input type="checkbox"/> N/A | 103.86 | Click or tap here to enter text. |
| | a) the measurement bases used for determining the gross carrying amounts? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.86(a) | Click or tap here to enter text. |
| | b) the gross carrying amount and the accumulated impairment losses at the beginning and end of the period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.86(a) | Click or tap here to enter text. |
| | c) a reconciliation of the carrying amount at the beginning and end of the period showing: | <input type="checkbox"/> N/A | 103.86(c) | Click or tap here to enter text. |

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| | (i.) additions? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.86(c) (i) | Click or tap here to enter text. |
| | (ii.) disposals? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.86(c) (ii) | Click or tap here to enter text. |
| | (iii.) acquisitions through a transfer of functions between entities under common control, a transfer of functions between entities not under common control or a merger? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.86(c) (iii) | Click or tap here to enter text. |
| | (iv.) increases or decreases resulting from revaluations and from impairment losses recognised or reversed directly in the net assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.86(c) (iv) | Click or tap here to enter text. |
| | (v.) the net exchange differences arising from 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; ? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.86(c) (vii) | Click or tap here to enter text. |
| | (vi.) transfers to and from property, plant and equipment, investment property, inventories or intangible assets; and | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.86(c) (viii) | Click or tap here to enter text. |
| | (vii.) other changes? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.86(c) (ix) | Click or tap here to enter text. |
| 45.31 | Has the financial statement disclosed the following for each class of heritage assets in the process of being constructed or developed: | <input type="checkbox"/> N/A | 103.87 | Click or tap here to enter text. |
| | a) the cumulative expenditure recognised in the carrying value of such heritage assets per class? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.87(a) | Click or tap here to enter text. |
| | b) an analysis of the carrying value of heritage assets that are taking a significant period longer period of time to complete than expected, including reasons for delays? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.87(b) | Click or tap here to enter text. |
| | c) an analysis of the carrying value of heritage assets where construction or development has | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.87(c) | Click or tap here to enter text. |

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| | been halted, including reasons for halting the construction or development of the asset and whether any impairment losses have been recognised? | | | |
| | NOTE: in disclosing the above, an entity decides how to present the information either individually or in aggregate (per project, class or other relevant basis) [103.87] | | | |
| 45.32 | Has the entity separately disclosed the expenditure incurred to repair and maintain heritage assets in the notes to the financial statements? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.88 | Click or tap here to enter text. |
| 45.33 | Has the entity considered the inclusion of the following as encouraged: | <input type="checkbox"/> N/A | 103.90 | Click or tap here to enter text. |
| | a) information that will enable users to appreciate the age and/or condition of the heritage assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.90(a) | Click or tap here to enter text. |
| | b) information on heritage assets that are borrowed from, or are on loan to other entities? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.90(b) | Click or tap here to enter text. |
| 45.34 | Has the financial statement disclosed for each class of heritage assets the following: | <input type="checkbox"/> N/A | 103.91 | Click or tap here to enter text. |
| | a) the existence and amounts of restrictions on title and disposal of heritage assets; | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.91(a) | Click or tap here to enter text. |
| | b) heritage assets pledged as securities for liabilities; | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.91(b) | Click or tap here to enter text. |
| | c) the amount of contractual commitments for the acquisition, maintenance and restoration of heritage assets; and | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.91(c) | Click or tap here to enter text. |
| 45.35 | Has information about alternative use and value of heritage assets that are used by the entity for more than one purpose being disclosed in the financial statement? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.94 | Click or tap here to enter text. |
| 45.36 | Where a class of heritage assets is stated at revalued amounts, has the following be disclosed: | <input type="checkbox"/> N/A | 103.95 | Click or tap here to enter text. |
| | a) the effective date of the revaluation? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.95(a) | Click or tap here to enter text. |
| | b) the method used to determine the heritage asset's fair value? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.95(b) | Click or tap here to enter text. |

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| | c) the significant assumptions applied in estimating the heritage assets' fair values? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.95(c) | Click or tap here to enter text. |
| | d) the extent to which the heritage assets' fair values were determined directly by reference to observable prices in an active market or recent market transactions on arm's length terms, or were estimated using other valuation techniques? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.95(d) | Click or tap here to enter text. |
| | e) the revaluation surplus, indicating the change for the period and any restrictions on the distribution of the balance to owners of net assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.95(e) | Click or tap here to enter text. |
| 45.37 | Have the financial statements disclose the carrying amount of each class of heritage assets retired from active use and held for disposal? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.97 | Click or tap here to enter text. |
| 45.38 | Has the encouraged requirement to disclose the fair value of heritage assets when the cost model is used been considered for inclusion in the notes to the financial statements? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.98 | Click or tap here to enter text. |
| 45.39 | Where an entity holds a heritage asset or class of heritage asset that have not been recognised, has the entity disclosed: | <input type="checkbox"/> N/A | 103.99 | Click or tap here to enter text. |
| | a) a description of the heritage asset or class of heritage assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.99(a) | Click or tap here to enter text. |
| | b) the reason why the heritage asset or class of heritage assets could not be measured reliably? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.99(b) | Click or tap here to enter text. |
| | c) on disposal of the heritage asset or class of heritage assets, the compensation received and the amount recognised in the statement of financial performance? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.99(c) | Click or tap here to enter text. |
| 45.40 | When an entity measures a heritage asset or class of heritage assets using the cost model, does the reconciliation disclose amounts relating to that heritage asset or class of heritage assets separately from amounts relating to other heritage assets or classes of heritage assets? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.100 | Click or tap here to enter text. |

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| 45.41 | In addition, has an entity made the following disclosures: | <input type="checkbox"/> N/A | 103.100 | Click or tap here to enter text. |
| | a) a description of the heritage asset or class of heritage assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.100(a) | Click or tap here to enter text. |
| | b) an explanation why fair value cannot be determined reliably? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.100(b) | Click or tap here to enter text. |
| | c) on disposal of the heritage asset or class of heritage assets: | <input type="checkbox"/> N/A | 103.100(c) | Click or tap here to enter text. |
| | (i.) the fact that the entity has disposed of the heritage asset or class of heritage assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.100(c) (i) | Click or tap here to enter text. |
| | (ii.) the carrying amount of that heritage asset or class of heritage assets at the time of sale? And | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.100(c) (ii) | Click or tap here to enter text. |
| | (iii.) the amount of gain or loss recognised? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.100(c) (iii) | Click or tap here to enter text. |
| 45.42 | Where a fair value of the heritage asset or class of heritage assets previously measured at cost less any impairment losses becomes reliably measurable during the current period, has an entity disclose those heritage assets or classes of heritage assets: | <input type="checkbox"/> N/A | 103.102 | Click or tap here to enter text. |
| | a) a description of the heritage asset or class of heritage assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.102(a) | Click or tap here to enter text. |
| | b) an explanation why fair value has become reliably measurable? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.102(b) | Click or tap here to enter text. |
| | c) the effect of the change? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 103.102(c) | Click or tap here to enter text. |
| 46. | Agriculture (GRAP 27) | | | |
| | Initial recognition | | | |
| 46.1 | Have biological assets and agricultural produce been recognized where, and only where: | <input type="checkbox"/> N/A | 27.11 | Click or tap here to enter text. |
| | a) the entity controls the asset as a result of past events | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.11(a) | Click or tap here to enter text. |
| | b) it is probable that the future economic benefits or service potential that are associated with | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.11(b) | Click or tap here to enter text. |

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| | the asset will flow to the entity? And | | | |
| | c) the cost or fair value of the asset can be measured reliably? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.11(c) | Click or tap here to enter text. |
| Initial and subsequent measurement | | | | |
| 46.2 | Except where the fair value cannot be measured reliably, have biological assets been measured on initial recognition and at each reporting date at fair value less costs to sell? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.14 | Click or tap here to enter text. |
| 46.3 | Where they have been acquired through a non-exchange transaction, have biological assets been measured on initial recognition and at each reporting date at fair value less costs to sell? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.15 | Click or tap here to enter text. |
| 46.4 | Where it has been harvested from the entity's biological assets, has agricultural produce been measured at fair value less costs to sell at the point of harvest? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.16 | Click or tap here to enter text. |
| NOTE: such measurement is the cost at that date by applying GRAP 12 Inventories, or another applicable Standard. | | | | |
| Inability to measure fair value reliably | | | | |
| 46.5 | Where the presumption that fair value can be measured reliably for biological assets has been rebutted, have biological assets been measured at cost less any accumulated depreciation and any accumulated impairment losses? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.32 | Click or tap here to enter text. |
| NOTE: the presumption that fair value can be measured reliably for a biological asset can be rebutted only on initial recognition for a biological asset for which market-determined prices or values are not available, and for which alternative estimates of fair value are determined to be clearly unreliable [27.32]. | | | | |
| 46.6 | Where the fair value of biological assets has become reliably measurable, the presumption of fair value having been rebutted on initial recognition, have they been measured at fair value less costs to sell? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.32 | Click or tap here to enter text. |
| Disclosure | | | | |
| 46.7 | Has a description of biological assets that distinguishes between consumable and bearer biological assets been provided? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.37 | Click or tap here to enter text. |

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| 46.8 | Has a description between biological assets held for sale and those held for distribution at no charge or for a nominal charge been provided? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.37 | Click or tap here to enter text. |
| 46.9 | Has the following been disclosed, either in the notes to the financial statements or elsewhere in the annual report: | <input type="checkbox"/> N/A | 27.42 | Click or tap here to enter text. |
| | a) the nature of its activities involving each group of biological assets? And | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.42(a) | Click or tap here to enter text. |
| | b) non-financial measures or estimates of the physical quantities of? | <input type="checkbox"/> N/A | 27.42(b) | Click or tap here to enter text. |
| | (i.) each group of the entity's biological assets at the end of the period; and | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.42(b) (i) | Click or tap here to enter text. |
| | (ii.) output of agricultural produce during the period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.42(b) (ii) | Click or tap here to enter text. |
| 46.10 | Have the methods and significant assumptions applied in determining the fair value of each group of agricultural produce at the point of harvest and each group of biological assets been disclosed? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.43 | Click or tap here to enter text. |
| 46.11 | Has the fair value less costs to sell of agricultural produce harvested during the period, determined at the point of harvest been disclosed? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.44 | Click or tap here to enter text. |
| 46.12 | Has the following been disclosed: | <input type="checkbox"/> N/A | 27.45 | Click or tap here to enter text. |
| | a) the existence and carrying amounts of biological assets whose title is restricted, and the carrying amounts of biological assets pledged as security for liabilities? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.45(a) | Click or tap here to enter text. |
| | b) the nature and extent of restrictions on the entity's use or capacity to sell biological assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.45(b) | Click or tap here to enter text. |
| | c) the amount of commitments for the development or acquisition of biological assets? And | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.45(c) | Click or tap here to enter text. |
| | d) financial risk management strategies related to agricultural activity? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.45(d) | Click or tap here to enter text. |

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| 46.13 | Has a reconciliation been presented of changes in the carrying amount of biological assets between the beginning and the end of the current period, including: | <input type="checkbox"/> N/A | 27.46 | Click or tap here to enter text. |
| | a) the gain or loss arising from changes in fair value less costs to sell, disclosed separately for the bearer biological assets and consumable biological assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.46(a) | Click or tap here to enter text. |
| | b) increases due to purchases? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.46(b) | Click or tap here to enter text. |
| | c) increases due to assets acquired through a non-exchange transaction? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.46(c) | Click or tap here to enter text. |
| | d) decreases attributable to sales? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.46(d) | Click or tap here to enter text. |
| | e) decreases due to distributions through a non-exchange transaction? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.46(e) | Click or tap here to enter text. |
| | f) decreases due to harvest? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.46(f) | Click or tap here to enter text. |
| | g) decreases resulting from a transfer of functions between entities under common control or a merger? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.46(g) | Click or tap here to enter text. |
| | h) increases as a result of a transfer of functions between entities under common control, a transfer of functions between entities not under common control or a merger? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.46(h) | Click or tap here to enter text. |
| | i) net exchange differences arising on the translation of financial statements into a different presentation currency, and on a translation of a foreign operation into the presentation currency of the entity? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.46(i) | Click or tap here to enter text. |
| | j) other differences? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.46(j) | Click or tap here to enter text. |
| | k) where the biological assets are measured at their cost less any accumulated depreciation and any accumulated impairment losses: | <input type="checkbox"/> N/A | 27.51 | Click or tap here to enter text. |

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| | (i.) any gain or loss recognised on disposal of such biological assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.51 | Click or tap here to enter text. |
| | (ii.) impairment losses? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.51(a) | Click or tap here to enter text. |
| | (iii.) reversal of impairment losses? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.51(b) | Click or tap here to enter text. |
| | (iv.) depreciation | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.51(c) | Click or tap here to enter text. |
| 46.14 | Has the entity elected to disclose the amount of change in fair value less costs to sell included in surplus or deficit due to physical changes and due to price changes? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.47 | Click or tap here to enter text. |
| 46.15 | Where an agricultural activity is exposed to climatic, disease and other natural risks and an event occurs that gives rise to a material item of revenue or expense, has the nature and amount of that item of revenue or expense under GRAP 1 Presentation of financial statements been disclosed? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.49 | Click or tap here to enter text. |
| Additional disclosures for biological assets where fair value cannot be measured reliably | | | | |
| 46.16 | Where an entity measures biological assets at their cost less any accumulated depreciation and any accumulated impairment losses because the fair value for biological asset is not determinable at the end of the period, has the entity disclosed for such biological assets: | <input type="checkbox"/> N/A | 27.50 | Click or tap here to enter text. |
| | a) a description of the biological assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.50(a) | Click or tap here to enter text. |
| | b) an explanation of why fair value cannot be measured reliably? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.50(b) | Click or tap here to enter text. |
| | c) if possible, the range of estimates within which fair value is highly likely to lie? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.50(c) | Click or tap here to enter text. |
| | d) the depreciation method used? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.50(d) | Click or tap here to enter text. |
| | e) the useful lives or the depreciation rates used? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.50(e) | Click or tap here to enter text. |

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| | f) the gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.50(f) | Click or tap here to enter text. |
| 46.17 | If the fair value of biological assets previously measured at their cost less any accumulated depreciation and any accumulated impairment losses becomes reliably measurable during the current period, has the entity disclosed for those biological assets: | <input type="checkbox"/> N/A | 27.52 | Click or tap here to enter text. |
| | a) a description of the biological assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.52(a) | Click or tap here to enter text. |
| | b) an explanation of why fair value has become reliably measurable | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.52(b) | Click or tap here to enter text. |
| | c) the effect of the change? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 27.52l | Click or tap here to enter text. |
| 47. | Living and Non-living Resources (GRAP 110) | | | |
| | Recognition of non-living resources | | | |
| 47.1 | With the exception of land, are non-living resources not recognised by the entity? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.14 | Click or tap here to enter text. |
| 47.2 | Are living resources recognised as assets, if an only if: | <input type="checkbox"/> N/A | 110.15 | Click or tap here to enter text. |
| | a) it is probable that future economic benefits or service potential associated with the asset will flow to the entity? And | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.15(a) | Click or tap here to enter text. |
| | b) the cost or fair value of the asset can be measured reliably? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.15(b) | Click or tap here to enter text. |
| | Measurement at recognition | | | |
| 47.3 | Are living resources that qualify for recognition as an asset measured at its cost? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.33 | Click or tap here to enter text. |
| 47.4 | Are living resources acquired through a non-exchange transaction measured at its fair value as at the date of acquisition? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.34 | Click or tap here to enter text. |
| | Measurement after recognition | | | |

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| 47.5 | Are living resources that qualify for recognition as an asset measured at cost? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.33 | Click or tap here to enter text. |
| 47.6 | Are living resources that qualify for recognition and acquired through a non-exchange transaction measured at fair value at the date of acquisition? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.34 | Click or tap here to enter text. |
| 47.7 | Are day-to-day costs incurred to manage the qualitative and quantitative changes of the biological transformation expensed as incurred? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.40 | Click or tap here to enter text. |
| 47.8 | Are costs incurred to enhance the future economic benefits or service potential of the resource recognised in the carrying amount of the living resource? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.40 | Click or tap here to enter text. |
| NOTE: subsequent costs incurred can only be recognised in the carrying amount of the living resource if the recognition criteria for an asset are satisfied [110.41]. | | | | |
| 47.9 | Are the principles of GRAP 31 applied in the identification and accounting for research and development costs? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.42 | Click or tap here to enter text. |
| Measurement after recognition | | | | |
| 47.10 | When a living resource is held for less than 12 months from the reporting date, are the principles of GRAP 12 applied to account for the living resource? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.46 | Click or tap here to enter text. |
| 47.11 | When a living resource is held for less than 12 months from the reporting date, are they accounted for: a) using the cost model? Or b) the revaluation model? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.47 | Click or tap here to enter text. |
| NOTE: the policy is applied to an entire group of living resources [110.47]. | | | | |
| Cost model | | | | |
| 47.12 | After recognition, are the group of living resources carried at cost less any accumulated depreciation and any accumulated impairment losses? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.48 | Click or tap here to enter text. |
| Revaluation model | | | | |
| 47.13 | Where the fair value of a living resource, or a group of living resources can be measured reliably, are they accounted for using the revaluation model? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.49 | Click or tap here to enter text. |

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| | NOTE: the revaluation model requires the asset to be measured at fair value less any accumulated depreciation and accumulated impairment losses. Revaluations are made with such sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the reporting date [110.40]. | | | |
| 47.14 | Have increases in the carrying amount of a living resource that result from revaluation been credited directly to a revaluation surplus, except where they reverse a revaluation decrease of the same living resource previously recognized in surplus or deficit? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.66 | Click or tap here to enter text. |
| 47.15 | Where increases in the carrying amount of a living resource that result from a revaluation reverse a revaluation decrease of the same living resource previously recognized in surplus or deficit, has the increase been recognized in surplus or deficit to the extent that it reverses that decrease? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.66 | Click or tap here to enter text. |
| 47.16 | Have decreases in the carrying amount of a living resource that result from revaluation been debited directly in net assets to the extent of any credit balance existing in the revaluation surplus in respect of that living resource? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.67 | Click or tap here to enter text. |
| 47.17 | Have the amounts of revaluation decrease that exceed the amount of revaluation surplus of the same class of asset been recognized in surplus or deficit? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.67 | Click or tap here to enter text. |
| Depreciation and depreciable amounts | | | | |
| 47.18 | Is the depreciable amount allocated on a systematic basis over its useful life? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.76 | Click or tap here to enter text. |
| 47.19 | Is the depreciable amount allocated on a systematic basis over its useful life? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.76 | Click or tap here to enter text. |
| 47.20 | Does the depreciation method reflect the pattern in which the future economic benefits or service potential of the living resource is expected to be consumed by the entity? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.91 | Click or tap here to enter text. |
| 47.21 | Is the depreciation method reviewed annually? | <input type="checkbox"/> N/A | 110.92 | Click or tap here to enter text. |

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| | | <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| 47.22 | Is any change in the depreciation method accounted for in terms of GRAP 3? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.92 | Click or tap here to enter text. |
| 47.23 | Is the depreciation charge for each period recognised in surplus or deficit unless it is included in the carrying amount of another asset (where appropriate)? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.74 | Click or tap here to enter text. |
| 47.24 | Has the entity assessed at each reporting date if there is any indication that the entity's expectations about the residual value has changed? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.77 | Click or tap here to enter text. |
| NOTE: in assessing whether there is an indication that the expected residual value of the living resource has changed, the entity considers whether there has been a change in the expected timing of disposal of the living resource [110.79]. | | | | |
| 47.25 | Has the entity assessed at each reporting date if there is any indication that the entity's expectations about the useful life has changed? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.77 | Click or tap here to enter text. |
| 47.26 | Are any changes in the useful live and/or residual values accounted for in terms of GRAP 3? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.77 | Click or tap here to enter text. |
| Impairment of a living resource | | | | |
| 47.27 | Has the entity assessed at each reporting date whether there is an indication that the living resource may be impaired? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.95 | Click or tap here to enter text. |
| 47.28 | Where an indication of impairment exists, has the entity estimated the recoverable amount or recoverable service amount? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.95 | Click or tap here to enter text. |
| Transfers | | | | |
| 47.29 | Are transfers from living resources made when, and only when, the particular asset no longer meets the definition of a living resource? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.100 | Click or tap here to enter text. |
| 47.30 | For transfers from living resources, is any difference between the carrying amount of the living resource and its fair value treated in the same way as a revaluation in accordance with GRAP 110? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.105 | Click or tap here to enter text. |

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| 47.31 | Are transfers to living resources made when, and only when, the particular asset meets the definition of a living resource? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.102 | Click or tap here to enter text. |
| 47.32 | For transfers to living resources (from PPE carried at revalued amount or biological asses carried at fair value), is any difference between the carrying amount of the living resource and its fair value treated in the same way as a revaluation in accordance with the applicable standard? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.106 | Click or tap here to enter text. |
| Derecognition of living resources | | | | |
| 47.33 | Is the carrying amount of a living resource derecognised: a) on disposal? Or b) when no future economic benefits or service potential are expected from its use or disposal? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.110 | Click or tap here to enter text. |
| Disclosure of living and non-living resources | | | | |
| 47.34 | Where the entity acts as a custodian of a living or non-living resource, or a group of living or non-living resources, other than land, has the entity explained the nature of its custodial responsibility, including the legislation or similar means that establishes the custodial responsibility over the resources? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.114 | Click or tap here to enter text. |
| 47.35 | Has the entity included a description of the following for each group of non-living resources, other than land: | <input type="checkbox"/> N/A | 110.116 | Click or tap here to enter text. |
| | a) the nature and types of non-living resources for which the entity is responsible? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.116(a) | Click or tap here to enter text. |
| | b) any liabilities and/or contingent liabilities that arise from the non-living resource? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.116(b) | Click or tap here to enter text. |
| 47.36 | Has the entity disclosed the following for each class of living resource recognised in the financial statements: | <input type="checkbox"/> N/A | 110.117 | Click or tap here to enter text. |
| | a) the measurement baes used for determining the gross carrying amount? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.117(a) | Click or tap here to enter text. |
| | b) the depreciation method used? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.117(b) | Click or tap here to enter text. |

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| | c) the useful lives or the depreciation rates used? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.117(c) | Click or tap here to enter text. |
| | d) the gross carrying amount aggregated with accumulated depreciation and accumulated impairment losses at the beginning and end of the year? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.117(d) | Click or tap here to enter text. |
| | e) a reconciliation of the carrying amount at the beginning and end of the reporting period showing: | <input type="checkbox"/> N/A | 110.117(e) | Click or tap here to enter text. |
| | (i.) increases due to purchases? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.117(e) (i) | Click or tap here to enter text. |
| | (ii.) increases due to resources acquired through non-exchange transactions? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.117(e) (ii) | Click or tap here to enter text. |
| | (iii.) decreases due to sale? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.117(e) (iii) | Click or tap here to enter text. |
| | (iv.) decreases due to death? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.117(e) (iv) | Click or tap here to enter text. |
| | (v.) decreases due to distributions through non-exchange transactions? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.117(e) (v) | Click or tap here to enter text. |
| | (vi.) decreases due to harvest | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.117(e) (vi) | Click or tap here to enter text. |
| | (vii.) increases as a result of a transfer of functions between entities under common control, a transfer of functions between entities not under common control or a merger? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.117(e) (vii) | Click or tap here to enter text. |
| | (viii.) increases or decreases resulting from revaluations and from impairment losses recognised or reversed directly in net assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.117(e) (viii) | Click or tap here to enter text. |
| | (ix.) depreciation? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.117(e) (i) | Click or tap here to enter text. |
| | (x.) the net exchange differences arising from the translation of the financial statements from the functional currency into a different presentation currency, including the translation of a foreign operation into the | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.117(e) (i) | Click or tap here to enter text. |

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| | presentation currency of the reporting entity? | | | |
| | (xi.) other changes? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.117(e) (i) | Click or tap here to enter text. |
| 47.37 | When it provides useful and relevant information to users, has the entity disclosed information on living resources that are borrowed from, or on loan to other entities? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.118 | Click or tap here to enter text. |
| 47.38 | Has the entity disclosed the following for each group of living resources recognised in the financial statements: | <input type="checkbox"/> N/A | 110.119 | Click or tap here to enter text. |
| | a) the existence and carrying amounts of living resources or groups of living resources whose title is restricted, and the carrying amounts of living resources or groups of living resources pledged as security for liabilities? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.119(a) | Click or tap here to enter text. |
| | b) the nature and extent of restrictions on the entity's use or capacity to sell living resources or groups of living resources? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.119(b) | Click or tap here to enter text. |
| | c) the amount of contractual commitments for the development, disposal or acquisition of living resources or groups of living resources? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.119(c) | Click or tap here to enter text. |
| | d) if it is not disclosed separately on the face of the statement of financial performance, the amount of compensation from third parties for living resources or groups of living resources that were impaired, lost or given up that is included in surplus or deficit? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.119(d) | Click or tap here to enter text. |
| 47.39 | If a group of living resources are stated at revalued amounts, has the following been disclosed? | <input type="checkbox"/> N/A | 110.122 | Click or tap here to enter text. |
| | a) the effective date of the revaluation? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.122(a) | Click or tap here to enter text. |
| | b) the method used to determine the fair value of the living resource? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.122(b) | Click or tap here to enter text. |
| | c) the significant judgements, assumptions applied in estimating the fair value of the living resource? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.122(c) | Click or tap here to enter text. |

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| | d) the extent to which the fair value of the living resource was determined directly by reference to observable prices in an active market or recent market transactions on arm's length terms, or where estimated using other valuation techniques, and any significant adjustments made (if any) to determine the fair value? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.122(d) | Click or tap here to enter text. |
| | e) the amount of revaluation surplus that relates to the living resource at the beginning and end of the reporting period, indicating the changes during the reporting period and any restrictions on the distribution of the balance to the owners of the net assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.122(e) | Click or tap here to enter text. |
| 47.40 | Where an entity measures a living resource or a group of resources using the cost model, has the reconciliation should be presented separately from other resources along with: | <input type="checkbox"/> N/A | 110.124 | Click or tap here to enter text. |
| | a) a description of the living resource or the group of living resource? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.124(a) | Click or tap here to enter text. |
| | b) an explanation why fair value cannot be determined reliably? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.124(b) | Click or tap here to enter text. |
| | c) on disposal of the living resource or the group of living resources: | <input type="checkbox"/> N/A | 110.124(c) | Click or tap here to enter text. |
| | (i.) the fact that the entity has disposed of the living resource or the group of living resource? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.124(c) (i) | Click or tap here to enter text. |
| | (ii.) the carrying amount of that living resource or group of living resources at the time of sale? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.124(c) (ii) | Click or tap here to enter text. |
| | (iii.) the amount of gain or loss recognised? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.124(c) (iii) | Click or tap here to enter text. |
| 47.41 | If the fair value of the living resource or the group of living resources previously measured at cost less any accumulated depreciation and accumulated impairment losses becomes reliably measurable during the current period, has the entity | <input type="checkbox"/> N/A | 110.125 | Click or tap here to enter text. |

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| | disclosed for those living resources or groups of living resources: | | | |
| | a) a description of the living resource or the group of living resources? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.125(a) | Click or tap here to enter text. |
| | b) an explanation why fair value has become reliably measurable? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.125(b) | Click or tap here to enter text. |
| | c) the effect of the change? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.125(c) | Click or tap here to enter text. |
| 47.42 | When an entity does not recognise a living resource, or a group of living resources, has the entity disclosed the following for each living resource or group of living resources: | <input type="checkbox"/> N/A | 110.126 | Click or tap here to enter text. |
| | a) a description of the nature and type of the living resources or group of living resources? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.126(a) | Click or tap here to enter text. |
| | b) key judgements made and assumptions applied to conclude that the definition of an asset is not met for the living resource or the group of living resources? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 110.126(b) | Click or tap here to enter text. |
| 48. | Impairment of assets (GRAP 21 and GRAP 26) | | | |
| | Identifying an asset that may be impaired | | | |
| 48.1 | Has there been at the reporting date an assessment whether there is any indication that an asset may be impaired? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 21.20 26.20 | Click or tap here to enter text. |
| 48.2 | Where an indication that an asset may be impaired exists, has the recoverable amount or recoverable service amount of the asset been estimated? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 21.20 26.20 | Click or tap here to enter text. |
| 48.3 | Irrespective of whether there are any indications of impairment, have intangible assets with indefinite useful lives and intangible assets not yet available for use been tested for impairment by comparing its carrying amount with its recoverable amount or recoverable service amount? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 21.21 26.21 | Click or tap here to enter text. |
| | NOTE: this impairment test may be performed at any time during the reporting period, provided it is performed at the same time every year. Different intangible assets may be tested for impairment at different times. However, if such an intangible asset was initially recognised during the current reporting period, that intangible asset is tested for impairment before the end of the current reporting period [21.21 and 26.21]. | | | |

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| 48.4 | In assessing whether there is any indication that an asset may be impaired, have the following, as a minimum, been considered: | <input type="checkbox"/> N/A | 21.23 26.23 | Click or tap here to enter text. |
| <i>External sources of information for non-cash-generating assets</i> | | | | |
| | ✓ cessation, or near cessation, of the demand or need for services provided by the asset? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 21.23(a) | Click or tap here to enter text. |
| | ✓ significant long-term changes with an adverse effect on the entity that have taken place during the period or will take place in the near future, in the technological, legal or government policy environment in which the entity operates? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 21.23(b) | Click or tap here to enter text. |
| <i>External sources of information for cash-generating assets</i> | | | | |
| | ✓ during the period, an asset's market value has declined significantly more than would be expected as a result of the passage of time or normal use? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.23(a) | Click or tap here to enter text. |
| | ✓ significant changes with an adverse effect on the entity have taken place during the period, or will take place in the near future, in the technological, market, economic or legal environment in which the entity operates or in the market to which an asset is dedicated? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.23(b) | Click or tap here to enter text. |
| | ✓ market interest rates or other market rates of return on investments have increased during the period, and those increases are likely to affect the discount rate used in calculating an asset's value in use and decrease the asset's recoverable amount materially | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.23(c) | Click or tap here to enter text. |
| <i>Internal sources of information for cash-generating assets</i> | | | | |
| | ✓ evidence is available of obsolescence or physical damage of an asset | <input type="checkbox"/> Yes <input type="checkbox"/> No | 21.23(c) | Click or tap here to enter text. |
| | ✓ significant long-term changes with an adverse effect on the entity that have taken place during the period, or are expected to take place in the near future, in the extent to which, or manner in | <input type="checkbox"/> Yes <input type="checkbox"/> No | 21.23(d) | Click or tap here to enter text. |

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| which, an asset is used or is expected to be used? | | | |
| NOTE: these changes include the asset becoming idle, plans to discontinue or restructure the operation to which an asset belongs, or plans to dispose of an asset before the previously expected date. [21.23(d)] | | | |
| ✓ a decision to halt the construction of the asset before it is complete or in a usable condition? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 21.23(e) | Click or tap here to enter text. |
| ✓ evidence from internal reporting that indicates that the service performance of an asset is, or will be, significantly worse than expected? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 21.23(f) | Click or tap here to enter text. |
| Internal sources of information for Cash-generating assets | | | |
| ✓ evidence is available of obsolescence or physical damage of an asset? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.23(d) | Click or tap here to enter text. |
| ✓ significant changes with an adverse effect on the entity have taken place during the period, or are expected to take place in the near future, in the extent to which, or manner in which, an asset is used or is expected to be used? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.23(e) | Click or tap here to enter text. |
| NOTE: these changes include the asset becoming idle, plans to discontinue or restructure the operation to which an asset belongs, plans to dispose of an asset before the previously expected date, and reassessing the useful life of an asset as finite rather than indefinite [26.23I] | | | |
| ✓ a decision to halt the construction of the asset before it is complete or in a usable condition? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.23(f) | Click or tap here to enter text. |
| ✓ evidence is available from internal reporting that indicates that the economic performance of an asset is, or will be, worse than expected? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.23(g) | Click or tap here to enter text. |
| NOTE: the above list is not exhaustive. An entity may identify other indications that an asset may be impaired and these would also require the entity to determine the asset's recoverable amount or recoverable service amount. | | | |
| Recognising and Measuring an Impairment Loss | | | |
| 48.5 Where the recoverable amount or recoverable service amount of an asset is less than its carrying amount, has the carrying amount of the asset been reduced to its recoverable amount or recoverable service amount? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 21.50 26.71 | Click or tap here to enter text. |

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| 48.6 | Have any impairment losses been recognized immediately in surplus or deficit, unless the asset is carried at a revalued amount in accordance with another Standard of GRAP? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 21.52 26.72 | Click or tap here to enter text. |
| NOTE: any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that Standard [21.52 and 26.72]. | | | | |
| 48.7 | Where the amount estimated for an impairment loss is greater than the carrying amount of the asset to which it relates, and where it is required by another GRAP, has a liability been recognized? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 21.54 26.74 26.97 | Click or tap here to enter text. |
| 48.8 | After the recognition of an impairment loss, has the depreciation or amortization charge for the asset been adjusted in future periods to allocate the asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 21.56 26.75 | Click or tap here to enter text. |
| Cash-generating units | | | | |
| 48.9 | If it is not possible to determine the recoverable amount for an individual asset, has the entity identified and determined the recoverable amount of the cash-generating unit to which the asset belongs? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.77 | Click or tap here to enter text. |
| NOTE: the recoverable amount for an individual asset cannot be determined if (a) the asset's value in use cannot be estimated to be close to its fair value less costs to sell and (b) the asset does not generate cash inflows that are largely independent of those from other assets and is not capable of generating cash flows individually [26.78] | | | | |
| 48.10 | Where the recoverable amount of a cash-generating unit is less than carrying amount of the unit, has the resulting impairment been allocated to the carrying amount of each asset in the unit on a pro rata basis? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.91 | Click or tap here to enter text. |
| NOTE: in allocating an impairment loss to an asset in the unit, the carrying amount of an asset cannot be reduced below the highest of (a) its fair value less costs to sell where determinable, (b) its value in use where determinable; (c) and zero. The amount of the impairment loss that would otherwise have been allocated to the asset is allocated on a pro rata basis to other cash-generating assets in the unit [26.92]. | | | | |
| 48.11 | Where a non-cash-generating asset contributes to a cash-generating unit which has been impaired, has the | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.93 | Click or tap here to enter text. |

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| | asset been tested and measured in accordance with GRAP 21? | | | |
| | Reversing an Impairment Loss | | | |
| 48.12 | Has there been at the reporting date an assessment whether there is any indication that an impairment loss recognized in prior periods for an asset may no longer exist or may have decreased? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 21.58 26.99 | Click or tap here to enter text. |
| 48.13 | Where an indication exists that an impairment loss recognized in prior periods for an asset may no longer exist or may have decreased, has the recoverable amount or recoverable service amount of that asset been estimated? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 21.58 26.99 | Click or tap here to enter text. |
| 48.14 | In assessing whether there is any indication that an impairment loss recognized in prior periods for an asset may no longer exist or may have decreased, have the following, as a minimum, been considered: | <input type="checkbox"/> N/A | 21.59 26.100 | Click or tap here to enter text. |
| | External sources of information for non-cash-generating assets | | | |
| | ✓ resurgence of the demand or need for services provided by the asset? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 21.59(a) | Click or tap here to enter text. |
| | ✓ significant long-term changes with a favourable effect on the entity that have taken place during the period, or will take place in the near future, in the technological, legal or government policy environment in which the entity operates? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 21.59(b) | Click or tap here to enter text. |
| | External sources of information for cash-generating assets | | | |
| | ✓ the asset's market value has increased significantly during the period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.100(a) | Click or tap here to enter text. |
| | ✓ significant changes with a favourable effect on the entity have taken place during the period, or will take place in the near future, in the technological, market, economic or legal environment in which the entity operates or in the market to which the asset is dedicated? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.100(b) | Click or tap here to enter text. |

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| <p>✓ market interest rates or other market rates of return on investments have decreased during the period, and those decreases are likely to affect the discount rate used in calculating the asset's value in use and increase the asset's recoverable amount materially?</p> | <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.100(c) | Click or tap here to enter text. |
| Internal sources of information for non-cash-generating assets | | | |
| <p>✓ evidence is available that indicates that the service potential of the asset has been restored following physical damage to the asset?</p> | <input type="checkbox"/> Yes <input type="checkbox"/> No | 21.59(bA) | Click or tap here to enter text. |
| <p>✓ significant long-term changes with a favourable effect on the entity that have taken place during the period, or are expected to take place in the near future, in the extent to which, or manner in which, the asset is used or is expected to be used?</p> | <input type="checkbox"/> Yes <input type="checkbox"/> No | 21.59(c) | Click or tap here to enter text. |
| NOTE: these changes include costs incurred during the period to improve or enhance an asset's performance or restructure the operation to which the asset belongs. [21.59 I] | | | |
| <p>✓ a decision to resume construction of the asset that was previously halted before it was completed or in a usable condition?</p> | <input type="checkbox"/> Yes <input type="checkbox"/> No | 21.59(d) | Click or tap here to enter text. |
| <p>✓ evidence from internal reporting that indicates that the service performance of the asset is, or will be, significantly better than expected?</p> | <input type="checkbox"/> Yes <input type="checkbox"/> No | 21.59(e) | Click or tap here to enter text. |
| Internal sources of information for cash-generating assets | | | |
| <p>✓ evidence is available that indicates that the asset has been restored following physical damage to the asset?</p> | <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.100(cA) | Click or tap here to enter text. |
| <p>✓ significant changes with a favourable effect on the entity have taken place during the period, or are expected to take place in the near future, in the extent to which, or manner in which, the asset is used or is expected to be used?</p> | <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.100(d) | Click or tap here to enter text. |
| NOTE: these changes include costs incurred during the period to improve or enhance the asset's performance, restructure the operation to which the asset belongs, or a decision to use rather than dispose of an asset [26.100(d)] | | | |

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| | ✓ a decision to resume construction of the asset that was previously halted before it was completed or in a usable condition? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.100(e) | Click or tap here to enter text. |
| | ✓ evidence is available from internal reporting that indicates that the economic performance of the asset is, or will be, better than expected? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.100(f) | Click or tap here to enter text. |
| 48.15 | Where there has been a change in the estimates used to determine the asset's recoverable amount or recoverable service amount since the last impairment loss was recognized, has the impairment loss recognized in prior periods been reversed, such that the carrying amount of the asset has been increased to its recoverable amount or recoverable service amount (but does not exceed the carrying amount that would have been determined (net of depreciation or amortization) had no impairment loss been recognized in prior periods)? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 21.64 21.67 26.103 26.107 | Click or tap here to enter text. |
| | NOTE: the increase in the carrying amount of the asset to its recoverable amount or recoverable service amount is a reversal of an impairment loss. [21.64 and 26.103] | | | |
| 48.16 | Where a reversal of an impairment loss has been recognized, has the depreciation or amortization charge for the asset been adjusted in future periods to allocate the asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 21.71 26.111 | Click or tap here to enter text. |
| | Cash-generating units | | | |
| 48.17 | Has the reversal of an impairment loss for a cash-generating unit been allocated to the carrying amount of the cash-generating assets in the unit on a pro rata basis? Excluding any non-cash-generating asset within the unit | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.112 | Click or tap here to enter text. |
| | NOTE: in allocating a reversal of an impairment loss for a cash-generating unit, the carrying amount of an asset is not increased above the lower of (a) its recoverable amount if determinable and (b) the carrying amount that would have been determined had no impairment loss been recognised or the asset in prior periods [26.113] | | | |
| | Redesignation of assets | | | |

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| 48.18 | Has a redesignation of an asset from a cash-generating asset to a non-cash-generating asset or from a non-cash-generating asset to a cash-generating asset 114 easurem when there is clear evidence that such a redesignation is appropriate? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.114 | Click or tap here to enter text. |
| Disclosure | | | | |
| 48.19 | Has the entity disclosed the criteria developed by the entity to distinguish non-cash-generating assets from cash-generating assets and any judgements made thereon? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 21.74 26.116 | Click or tap here to enter text. |
| 48.20 | Has the following been disclosed for each class of assets: | <input type="checkbox"/> N/A | 21.75 | Click or tap here to enter text. |
| | e) the amount of impairment losses on revalued assets recognised directly in net assets during the period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 21.75(c) 26.117(c) | Click or tap here to enter text. |
| | f) the amount of reversals of impairment losses on revalued assets recognised directly in net assets during the period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 21.75(d) 26.117(d) | Click or tap here to enter text. |
| 48.21 | Has the entity disclosed in the notes information about the key assumptions used to determine the recoverable amount or recoverable service amount of assets during the period that have a significant risk of causing a material adjustment to the carrying amounts of assets? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 21.81 26.123 | Click or tap here to enter text. |
| Cash-generating units containing intangible assets with indefinite useful lives | | | | |
| 48.22 | Has the entity disclosed the following for each cash-generating unit for which the carrying amount of intangible assets with indefinite useful lives allocated to that unit is significant in comparison with the entity's total carrying amount of intangible assets with indefinite useful lives: | <input type="checkbox"/> N/A | 26.124 | Click or tap here to enter text. |
| | a) the carrying amount of intangible assets with indefinite useful lives allocated to the unit? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.124(a) | Click or tap here to enter text. |
| | b) the basis on which the unit's recoverable amount has been determined (i.e., value in use or fair value less costs to sell)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.124(b) | Click or tap here to enter text. |

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| c) if the unit's recoverable amount is based on value in use | <input type="checkbox"/> N/A | 26.124(c) | Click or tap here to enter text. |
| (i.) a description of each key assumption on which management has based its cash flow projections for the period covered by the most recent budgets/forecasts? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.124(c) (i) | Click or tap here to enter text. |
| (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 | <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.124(c) (ii) | Click or tap here to enter text. |
| (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 cash-generating unit, an explanation of why that longer period is justified? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.124(c) (iii) | Click or tap here to enter text. |
| (iv.) the growth rate used to extrapolate cash flow projections beyond the period covered by the most recent budgets/forecasts, and the justification for using any growth rate that exceeds the long-term average growth rate for the products, industries, or country or countries in which the entity operates, or for the market to which the unit is dedicated? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.124(c) (iv) | Click or tap here to enter text. |
| (v.) the discount rate(s) applied to the cash flow projections? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.124(c) (v) | Click or tap here to enter text. |
| d) If the unit's recoverable amount is based on fair value less costs to sell, the methodology used to determine fair value less costs to sell? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.124(d) | Click or tap here to enter text. |
| e) If fair value less costs to sell is not determined using an observable market price for the unit, has the | | 26.124(d) | Click or tap here to enter text. |

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| following information been disclosed: | | | |
| (i.) a description of each key assumption on which management has based its determination of fair value less costs to sell? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.124(d) (i) | Click or tap here to enter text. |
| (ii.) 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? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.124(d) (ii) | Click or tap here to enter text. |
| f) If fair value less costs to sell is determined using discounted cash flow projections, has the following been disclosed: | | | Click or tap here to enter text. |
| (i.) the period over which management has projected cash flows | <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.124(d) (iii) | Click or tap here to enter text. |
| (ii.) the growth rate used to extrapolate cash flow projections | <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.124(d) (iv) | Click or tap here to enter text. |
| (iii.) the discount rate(s) applied to the cash flow projections? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.124(d) (v) | Click or tap here to enter text. |
| g) if a reasonably possible change in a key assumption on which management has based its determination of the unit's recoverable amount would cause the unit's carrying amount to exceed its recoverable amount did the entity disclose the following: | | 26.124(e) | Click or tap here to enter text. |
| (i.) the amount by which the unit's recoverable amount would exceed its carrying amount? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.124(e) (i) | Click or tap here to enter text. |
| (ii.) the value assigned to the key assumption? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.124(e) (ii) | Click or tap here to enter text. |
| (iii.) the amount by which the value assigned to the key assumption must change, after incorporating any consequential effects of that | <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.124(e) (iii) | Click or tap here to enter text. |

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| | change on the other variables used to measure recoverable amount, in order for the unit's recoverable amount to be equal to its carrying amount? | | | |
| 48.23 | If some or all of the carrying amount of intangible assets with indefinite useful lives is allocated across multiple cash-generating units, has the entity disclosed the amount so allocated to each unit is not significant in comparison with the entity's total carrying amount of intangible assets with indefinite useful lives, and has that fact been disclosed, together with the aggregate carrying amount or intangible assets with indefinite useful lives allocated to those units. In addition, if the recoverable amounts of any of those units are based on the same key assumption(s) and the aggregate carrying amount of intangible assets with indefinite useful lives allocated to them is significant in comparison with the entity's total carrying amount of intangible assets with indefinite useful lives, has the entity disclosed that fact, together with? | <input type="checkbox"/> N/A | 26.125 | Click or tap here to enter text. |
| | a) the aggregate carrying amount of intangible assets with indefinite useful lives allocated to those units? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.125(a) | Click or tap here to enter text. |
| | b) a description of the key assumption(s)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.125(b) | Click or tap here to enter text. |
| | c) 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? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.125(c) | Click or tap here to enter text. |
| | d) if a reasonably possible change in the key assumption(s) would cause the aggregate of the units' carrying amounts to exceed the aggregate of their recoverable amounts: | | 26.125(d) | Click or tap here to enter text. |

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| | (i.) the amount by which the aggregate of the units' recoverable amounts would exceed the aggregate of their carrying amounts? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.125(d) (i) | Click or tap here to enter text. |
| | (ii.) the value(s) assigned to the key assumption(s)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.125(d) (ii) | Click or tap here to enter text. |
| | (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' recoverable amounts to be equal to the aggregate of their carrying amounts? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 26.125(d) (iii) | Click or tap here to enter text. |
| 49. | Capitalisation of borrowing costs (allowed alternative treatment) (GRAP 5) | | | |
| 49.1 | Have borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset been capitalized as part of the cost of that asset? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 5.11 | Click or tap here to enter text. |
| 49.2 | Have other borrowing costs been recognized as an expense in the period in which they are incurred? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 5.10 | Click or tap here to enter text. |
| 49.3 | Is the allowed alternative applied treatment for borrowing costs applied consistently to all borrowing costs that are directly attributable to the acquisition, construction, or production of all qualifying assets of the entity? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 5.13 | Click or tap here to enter text. |
| 49.4 | Where it is inappropriate to capitalise borrowing costs related to an asset (i.e. when it is difficult to link the borrowing requirement of an entity directly to the nature of the expenditure to be funded), has the entity expensed the borrowing costs directly to the statement of financial performance? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 5.15 | Click or tap here to enter text. |
| | Borrowing costs eligible for capitalisation | | | |
| 49.5 | Where funds are borrowed specifically for the purpose of obtaining qualifying assets, have the actual borrowing costs incurred on | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 5.16 | Click or tap here to enter text. |

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| | that borrowing during the period, less any investment income on the temporary investment of those borrowings, been capitalized? | | | |
| 49.6 | Where funds are borrowed generally and used for the purpose of obtaining qualifying assets, have the amounts of borrowing costs capitalized been calculated by applying a capitalization rate to the outlays on those assets? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 5.18 | Click or tap here to enter text. |
| 49.7 | Has the weighted average of the borrowing costs of the entity's outstanding borrowings during the period, excluding borrowings made specifically for the purpose of obtaining qualifying assets, been used as the capitalization rate for borrowing costs capitalization? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 5.18 | Click or tap here to enter text. |
| NOTE: the amount of borrowing costs capitalized during a period should not exceed the amount of borrowing costs incurred during that period. [5.16] | | | | |
| Commencement of capitalisation | | | | |
| 49.8 | Did capitalisation of borrowing costs commence when the entity incurred expenditure on the qualifying asset and borrowing costs? (i.e. the entity undertakes activities that are necessary to prepare the asset for its intended use or sale) | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 5.24 | Click or tap here to enter text. |
| Suspension of capitalisation | | | | |
| 49.9 | Has the capitalisation of borrowing costs been suspended when the entity suspends active development of a qualifying asset? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 5.27 | Click or tap here to enter text. |
| Cessation of capitalisation | | | | |
| 49.10 | Has the capitalisation of borrowing costs ceased when substantially all the activities necessary to prepare the qualifying asset for its intended use or sale are complete? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 5.29 | Click or tap here to enter text. |
| Disclosures | | | | |
| 49.11 | Has the accounting policy adopted for borrowing costs been disclosed in the financial statements? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 5.33(a) | Click or tap here to enter text. |
| 49.12 | Has the entity disclosed in the financial statements the amount of | <input type="checkbox"/> N/A <input type="checkbox"/> Yes | 5.33(b) | Click or tap here to enter text. |

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| | borrowing costs capitalized during the period? | <input type="checkbox"/> No | | |
| 49.13 | Has the entity disclosed in the financial statements the cumulative amount of borrowing costs included in the carrying amount of qualifying assets? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 5.33(c) | Click or tap here to enter text. |
| 49.14 | Has the entity disclosed in the financial statements the capitalisation rate used to determine the amount of borrowing costs eligible for capitalisation (when it was necessary to apply a capitalisation rate to funds borrowed generally). | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 5.33(d) | Click or tap here to enter text. |
| 50. | Inventories (GRAP 12) | | | |
| | Recognition of inventories | | | |
| 50.1 | Have inventories been recognised as assets, if and only if: | <input type="checkbox"/> N/A | 12.14 | Click or tap here to enter text. |
| | a) it is probable that future economic benefits or service potential associated with the item will flow to the entity? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 12.14(a) | Click or tap here to enter text. |
| | b) the cost of the inventories can be measured reliably? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 12.14(b) | Click or tap here to enter text. |
| | Measurement at recognition | | | |
| 50.2 | Are inventories that qualify for recognition as assets measured initially at cost? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 12.15 | Click or tap here to enter text. |
| 50.3 | Is the cost of inventories acquired through a non-exchange transaction its fair value as at the date of acquisition? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 12.16 | Click or tap here to enter text. |
| | Measurement after recognition | | | |
| 50.4 | Where inventories are held for the following purposes, have they been measured at the lower of cost and current replacement cost: | <input type="checkbox"/> N/A | 12.18 | Click or tap here to enter text. |
| | a) distribution at no charge or for a nominal charge? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 12.18(a) | Click or tap here to enter text. |
| | b) consumption in the production process of goods to be distributed at no charge or for a nominal charge? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 12.18(b) | Click or tap here to enter text. |

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| 50.5 | Have all other inventories been measured at the lower of cost and net realizable value? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 12.17 | Click or tap here to enter text. |
| | Cost of inventories | | | |
| 50.6 | Have all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition been included in the cost of inventories? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 12.19 | Click or tap here to enter text. |
| | Cost formulas | | | |
| 50.7 | Where items are not ordinarily interchangeable and goods or services are produced and segregated for specific projects, has the cost of inventories been assigned by using specific identification of their individual costs? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 12.33 | Click or tap here to enter text. |
| 50.8 | Has the cost all other inventories been assigned by using the first-in, first-out (FIFO) or weighted average cost formulas? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 12.35 | Click or tap here to enter text. |
| 50.9 | Where using the first-in, first-out (FIFO) or weighted average cost formulas, has the same cost formula been used for all inventories having similar nature and use to the entity? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 12.36 | Click or tap here to enter text. |
| | Disclosure | | | |
| 50.10 | Has the following been disclosed in the financial statements: | <input type="checkbox"/> N/A | 12.47 | Click or tap here to enter text. |
| | a) the accounting policies adopted in measuring inventories, including the cost formula used? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 12.47(a) | Click or tap here to enter text. |
| | b) the total carrying amount of inventories and the carrying amount in classifications appropriate to the entity? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 12.47(b) | Click or tap here to enter text. |
| | c) the carrying amount of inventories carried at fair value less costs to sell? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 12.47(e) | Click or tap here to enter text. |
| | d) the carrying amount of inventories pledged as security for liabilities? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 12.47(h) | Click or tap here to enter text. |
| 51. | Construction contracts (GRAP 11) | | | |
| | Disclosures on construction contracts | | | |

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| 51.1 | For contracts in progress at the reporting date, has the following been disclosed: | <input type="checkbox"/> N/A | 11.56 | Click or tap here to enter text. |
| | a) the amount of advances received? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 11.56(b) | Click or tap here to enter text. |
| | b) the amount of retentions? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 11.56l | Click or tap here to enter text. |
| 51.2 | Has the gross amount due from customers for contract work been disclosed as an asset? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 11.58(a) | Click or tap here to enter text. |
| 51.3 | Has the gross amount due to customers for contract work been disclosed as a liability? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 11.58(b) | Click or tap here to enter text. |
| 52. | Financial Instruments (GRAP 104) | | | |
| | Recognition of financial instruments | | | |
| 52.1 | Has the entity recognised a financial asset or financial liability in its statement of financial position when, and only when, the entity becomes a party o the contractual provisions of the instrument? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.23 | Click or tap here to enter text. |
| 52.2 | Are financial assets recognised using trade date accounting? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.24 | Click or tap here to enter text. |
| 52.3 | Has the entity classified its financial instruments in accordance with the substance of the contractual arrangement and definitions in GRAP 104? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.25 | Click or tap here to enter text. |
| | Measurement at recognition | | | |
| 52.4 | Are financial assets initially recognised at is fair value plus transaction costs? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.36 | Click or tap here to enter text. |
| 52.5 | Are financial liabilities initially recognised at its fair value? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.36 | Click or tap here to enter text. |
| 52.6 | Where financial liabilities are not subsequently measured at fair value, are transaction costs on initial recognition included in the amount recognised? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.36 | Click or tap here to enter text. |

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| 52.7 | Has the entity accounted for the concessionary part of a concessionary loan as: | <input type="checkbox"/> N/A | 104.37 | Click or tap here to enter text. |
| | a) a social benefit, where it is an issuer of the loan? Or | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.37(a) | Click or tap here to enter text. |
| | b) non-exchange revenue, where it is the recipient of the loan? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.37(b) | Click or tap here to enter text. |
| Measurement after recognition | | | | |
| 52.8 | Has the entity measured all financial assets and financial liabilities using the following categories: | <input type="checkbox"/> N/A | 104.45 104.14 | Click or tap here to enter text. |
| | a) financial instruments at fair value? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.45(a) 104.14 | Click or tap here to enter text. |
| | b) financial instruments at amortised cost? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.45(b) 104.14 | Click or tap here to enter text. |
| | c) financial instruments at cost? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.45(c) 104.14 | Click or tap here to enter text. |
| 52.9 | Has the entity reclassified a financial instrument in issue only when it is: | <input type="checkbox"/> N/A | 104.51 | Click or tap here to enter text. |
| | a) a combined instrument that is required to be measured at fair value? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.51(a) | Click or tap here to enter text. |
| | b) an investment in a residual interest that meets the requirements for reclassification in terms of GRAP 104? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.51(b) | Click or tap here to enter text. |
| 52.10 | Has there been any objective evidence that a financial asset or group of financial assets are impaired? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.57 | Click or tap here to enter text. |
| 52.11 | Where any objective evidence exists of impairment, has the entity determined the amount of any impairment loss? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.57 | Click or tap here to enter text. |
| 52.12 | Has the carrying amount of an impaired financial asset measured at amortised cost been reduced either directly through the use of an allowance account? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.61 | Click or tap here to enter text. |
| 52.13 | If the amount of impairment loss decreases in a subsequent period, has the previously recognised impairment loss been reversed either | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.63 | Click or tap here to enter text. |

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| | directly or by adjusting an allowance account? | | | |
| | Derecognition of financial assets | | | |
| 52.14 | Has the entity used trade date accounting when derecognising financial assets? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.65 | Click or tap here to enter text. |
| 52.15 | Are financial assets only derecognised when: | <input type="checkbox"/> N/A | 104.68 | Click or tap here to enter text. |
| | a) the contractual rights to cash flows from the financial asset expire, are settled or waived?; | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.68(a) | Click or tap here to enter text. |
| | b) the entity transfers to another party substantially all of the risks and rewards of ownership of the financial asset?; or | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.68(b) | Click or tap here to enter text. |
| | c) the entity, despite having retained some significant risks and rewards of ownership of the financial asset, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.68(c) | Click or tap here to enter text. |
| | Transfers that qualify for derecognition | | | |
| 52.16 | If an entity transfers a financial asset in a transfer that qualifies for derecognition in its entirety and retains the right to service the financial asset for a fee, has it recognised either a servicing asset or servicing liability? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.73 | Click or tap here to enter text. |
| 52.17 | If the fee is not expected to compensate the entity adequately for performing the servicing, has the entity recognised a servicing liability for the servicing obligation at its fair value? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.73 | Click or tap here to enter text. |
| 52.18 | If the fee is expected to be more than adequate compensation for servicing, has the entity recognised a servicing asset at the amount determined in accordance with GRAP 104? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.73 104.76 | Click or tap here to enter text. |
| 52.19 | If a financial asset is derecognised in its entirety but the transfer results in | <input type="checkbox"/> N/A <input type="checkbox"/> Yes | 104.74 | Click or tap here to enter text. |

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| | the entity obtaining a new financial asset or assuming a new financial liability, or a servicing liability, has the entity recognised the new financial instrument at fair value? | <input type="checkbox"/> No | | |
| 52.20 | If the transferred asset is part of a larger financial asset and the part transferred qualifies for derecognition in its entirety, has the carrying amount of the larger financial asset been allocated between the part that continues to be recognised and the part that is derecognised based on the relative fair values of the parts on the date of transfer? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.75 | Click or tap here to enter text. |
| <i>Transfers that do not qualify for derecognition</i> | | | | |
| 52.21 | If a transfer does not result in derecognition, has the entity continued to recognise the transferred asset in its entirety and a liability for the consideration received? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.78 | Click or tap here to enter text. |
| NOTE: in subsequent periods the entity recognises revenue on the transferred asset and any expense incurred on the financial liability and may not offset these amounts [104.78] | | | | |
| <i>Non-cash collateral</i> | | | | |
| 52.22 | If a transferor provides non-cash collateral to the transferee, has it been accounted for by: | <input type="checkbox"/> N/A | 104.79 | Click or tap here to enter text. |
| | a) the transferor by reclassifying the asset separately from other assets (where the transferee has the right to sell or repledge the collateral)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.79(a) | Click or tap here to enter text. |
| | b) by the transferee by recognising the proceeds from the sale and a liability measured at fair value for its obligation to return the collateral (where the transferee sells the collateral pledged to it)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.79(b) | Click or tap here to enter text. |
| | c) by the transferor on default by derecognising the collateral? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.79(c) | Click or tap here to enter text. |
| | d) by the transferee on default by the transferor, by recognising the collateral as an asset (at fair value) or, if it is already sold, by derecognising the obligation to return the collateral? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.79(c) | Click or tap here to enter text. |
| | e) by the transferor by continuing to carry the collateral as its asset? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.79(d) | Click or tap here to enter text. |

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| | Derecognition of financial liabilities | | | |
| 52.23 | Has the entity removed a financial liability when and only when it is extinguished? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.80 | Click or tap here to enter text. |
| 52.24 | NOTE: a financial liability is extinguished when the obligation specified in the contract is discharged, cancelled, expires or waived [104.80]. | | | |
| | Disclosures | | | |
| 52.25 | Have the carrying amounts of each of the categories of financial instruments, as defined in GRAP 104 been disclosed in the notes: | <input type="checkbox"/> N/A | 104.106 | Click or tap here to enter text. |
| | a) financial instruments at fair value, showing separately: | <input type="checkbox"/> N/A | 104.106(a) | Click or tap here to enter text. |
| | (i.) financial assets designated at fair value? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.106(a) (i) | Click or tap here to enter text. |
| | (ii.) financial liabilities designated at fair value? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.106(a) (ii) | Click or tap here to enter text. |
| | b) financial instruments at amortised cost | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.106(b) | Click or tap here to enter text. |
| | c) financial instruments at cost? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.106(c) | Click or tap here to enter text. |
| 52.26 | If the entity has reclassified a financial instrument, has it disclosed the amount reclassified into and out of each category and the reason for that reclassification? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.107 | Click or tap here to enter text. |
| 52.27 | An entity may have transferred financial assets in such a way that part or all of the financial assets do not qualify for derecognition. Has the entity then disclosed for each class of such financial assets: | <input type="checkbox"/> N/A | 104.108 | Click or tap here to enter text. |
| | a) the nature of the assets | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.108(a) | Click or tap here to enter text. |
| | b) the nature of the risks and rewards of ownership to which the entity remains exposed | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.108(b) | Click or tap here to enter text. |
| | c) when the entity continues to recognise all of the assets, the carrying amounts of the assets and of the associated liabilities? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.108(c) | Click or tap here to enter text. |

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| 52.28 | Has the entity disclosed: | <input type="checkbox"/> N/A | 104.109 | Click or tap here to enter text. |
| | a) the carrying amount of financial assets it has pledged as collateral for liabilities or contingent liabilities, including amounts that have been reclassified in accordance with GRAP 104? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.109(a) | Click or tap here to enter text. |
| | b) the terms and conditions relating to its pledge | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.109(b) | Click or tap here to enter text. |
| 52.29 | When an entity holds collateral (of financial or non-financial assets) and is permitted to sell or re-pledge the collateral in the absence of default by the owner of the collateral, has it disclosed: | <input type="checkbox"/> N/A | 104.110 | Click or tap here to enter text. |
| | a) the fair value of any such collateral sold or re-pledged, whether the entity has an obligation to return it, and whether the collateral held is sufficient for the debts owing | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.110(a) | Click or tap here to enter text. |
| | b) the terms and conditions associated with its use of the collateral | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.110(b) | Click or tap here to enter text. |
| 52.30 | When financial assets are impaired by credit losses and the entity records impairment in a separate account rather than directly reducing the carrying amount of the asset, has the entity disclosed a reconciliation of changes in that account during the period for each class of financial assets? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.111 | Click or tap here to enter text. |
| 52.31 | If an entity has issued an instrument that contains both a liability and a residual interest component and the instrument has multiple embedded derivatives whose values are interdependent (such as a callable convertible debt instrument), has it disclosed the existence of those features? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.112 | Click or tap here to enter text. |
| 52.32 | If an entity has granted or received a concessionary loan, has it disclosed: | <input type="checkbox"/> N/A | 104.113 | Click or tap here to enter text. |
| | a) the existence of such loans | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.113(a) | Click or tap here to enter text. |

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| | b) their significant terms and conditions | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.113(b) | Click or tap here to enter text. |
| | c) the nominal value of the loan balances at year end | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.113(c) | Click or tap here to enter text. |
| 52.33 | For loans payable recognised at the end of the reporting period, has the entity disclosed | <input type="checkbox"/> N/A | 104.114 | Click or tap here to enter text. |
| | a) details of any defaults during the period of principal, interest, sinking fund, or redemption terms of those loans payable? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.114(a) | Click or tap here to enter text. |
| | b) the carrying amount of the loans payable in default at the end of the reporting period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.114(b) | Click or tap here to enter text. |
| | c) whether the default was remedied, or the terms of the loans payable were renegotiated, before the financial statements were authorized for issue? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.114(c) | Click or tap here to enter text. |
| 52.34 | Has the entity disclosed for each class of financial instrument measured or disclosed at fair value, the methods and, when a valuation technique is used, the assumptions applied in determining fair values for each class of financial assets or financial liabilities? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.118 | Click or tap here to enter text. |
| 52.35 | If there has been a change in the valuation technique used, has the entity disclosed that fact? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.118 | Click or tap here to enter text. |
| 52.36 | For fair value measurements recognised in the statement of financial position, has the entity disclosed for each class of financial instruments the level in the fair value hierarchy into which the fair value measurements are categorised in their entirety, segregating fair value measurements in accordance with the levels as defined in GRAP 104? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.119 104.120 | Click or tap here to enter text. |
| 52.37 | Has the entity disclosed, for each type of risk arising from financial instruments: | <input type="checkbox"/> N/A | 104.125 | Click or tap here to enter text. |
| | a) the exposures to risk and how they arise? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.125(a) | Click or tap here to enter text. |

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| | b) its objectives, policies and processes for managing the risk and the methods used to measure the risk? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.125(b) | Click or tap here to enter text. |
| | c) any changes in (a) or (b) from the previous period | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.125(c) | Click or tap here to enter text. |
| 52.38 | Has the entity disclosed, for each type of risk arising from financial instruments | <input type="checkbox"/> N/A | 104.126 | Click or tap here to enter text. |
| | 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 to key management personnel of the entity? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.126(a) | Click or tap here to enter text. |
| | b) the disclosures required by GRAP 104.128 to GRAP 104.133, to the extent not provided in point (a) above, unless the risk is not material? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.126(b) | Click or tap here to enter text. |
| | c) Concentrations of risk if not apparent from (a) and (b)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.126(c) | Click or tap here to enter text. |
| | NOTE: if the qualitative data disclosed as at the end of the reporting period is unrepresentative of an entity's exposure to risk during the period, the entity should provide further information that is representative [104.127] | | | |
| 52.39 | Has the entity disclosed by class of financial instrument: | <input type="checkbox"/> N/A | 104.128 | Click or tap here to enter text. |
| | a) the amount that best represents its maximum exposure to credit risk (usually the carrying amounts of instruments) at the end of the reporting period without taking account of any collateral held or other credit enhancements? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.128(a) | Click or tap here to enter text. |
| | b) in respect of the amount disclosed in (a), a description of collateral held as security and other credit enhancements? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.128(b) | Click or tap here to enter text. |
| | c) information about the credit quality of other assets that are neither past due nor impaired? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.128(c) | Click or tap here to enter text. |
| | d) the carrying amount of financial assets that would otherwise be past due or impaired whose terms have been renegotiated? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.128(d) | Click or tap here to enter text. |
| 52.40 | Has the entity disclosed by class of financial asset: | <input type="checkbox"/> N/A | 104.129 | Click or tap here to enter text. |

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| | a) an analysis of the age of financial assets that is past due as at the end of the reporting period but not impaired? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.129(a) | Click or tap here to enter text. |
| | b) an analysis of financial assets that is individually determined to be impaired as at the end of the reporting period, including the factors the entity considered in determining that they are impaired? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.129(b) | Click or tap here to enter text. |
| | c) for the amounts disclosed in (a) and (b), a description of collateral held by the entity as security and other credit enhancements? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.129(c) | Click or tap here to enter text. |
| 52.41 | When an entity obtains financial or non-financial assets during the period by taking possession of collateral it holds as security or calling on other credit enhancements (e.g. guarantees), and such assets meet the recognition criteria in other Standards, has the entity disclosed: | <input type="checkbox"/> N/A | 104.130 | Click or tap here to enter text. |
| | a) the nature and carrying amount of the assets obtained | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.130(a) | Click or tap here to enter text. |
| | b) when the assets are not readily convertible into cash, its policies for disposing of such assets or for using them in its operations? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.130(b) | Click or tap here to enter text. |
| 52.42 | Has the entity disclosed: | <input type="checkbox"/> N/A | 104.131 | Click or tap here to enter text. |
| | a) a maturity analysis for non-derivative financial liabilities that shows the remaining contractual maturities? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.131(a) | Click or tap here to enter text. |
| | b) a maturity analysis for derivative financial liabilities | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.131(b) | Click or tap here to enter text. |
| | c) a description of how it manages the liquidity risk inherent in (a) and (b)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.131(c) | Click or tap here to enter text. |
| 52.43 | Has the entity considered including a sensitivity analysis as encouraged by GRAP 104? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 104.132 104.133 | Click or tap here to enter text. |
| 53. | Statutory Receivables (GRAP 108) | | | |
| | Recognition of statutory receivables | | | |

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| 53.1 | Are statutory receivables recognised: | <input type="checkbox"/> N/A | 108.06 | Click or tap here to enter text. |
| | a) using GRAP 9 in the case of receivables arising from exchange transactions? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.06(a) | Click or tap here to enter text. |
| | b) using GRAP 23 in the case of receivables arising from non-exchange transactions? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.06(b) | Click or tap here to enter text. |
| | c) for transactions not within the standards of GRAP, when the definition of an asset is met and when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the transaction amount can be measured reliably? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.06(c) | Click or tap here to enter text. |
| 53.2 | When an entity hold collateral, are these recognised as assets if they meet the recognition criteria in other standards of GRAP? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.40(a) | Click or tap here to enter text. |
| Measurement on initial recognition | | | | |
| 53.3 | Are statutory receivables initially measured at their transaction amount? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.10 | Click or tap here to enter text. |
| NOTE: the transaction amount for a statutory receivable means the amount specified in, or calculated, levied or charged in accordance with, legislation, supporting regulations, or similar means [108.05]. | | | | |
| Subsequent measurement | | | | |
| 53.4 | Are statutory receivables subsequently measured using the cost method? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.11 | Click or tap here to enter text. |
| 53.5 | Using the cost method, are receivables changed to reflect any: | <input type="checkbox"/> N/A | 108.11 | Click or tap here to enter text. |
| | a) interest or other charges that may have accrued on the receivable (where applicable)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.11(a) | Click or tap here to enter text. |
| | b) impairment losses? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.11(b) | Click or tap here to enter text. |
| | c) amounts derecognised? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.11(c) | Click or tap here to enter text. |
| 53.6 | Has any accrued interest been calculated using the nominal interest rate? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes | 108.13 | Click or tap here to enter text. |

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| | | <input type="checkbox"/> No | | |
| 53.7 | Has an assessment been done at each reporting date to determine whether a statutory receivable or group of statutory receivables may be impaired? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.17 | Click or tap here to enter text. |
| 53.8 | If there is an indication that a statutory receivable, or a group of statutory receivables, may be impaired, has the entity measured the impairment loss as the difference between: a) the estimated cash flows? And b) the carrying amount? Of the statutory receivable or group of statutory receivables. | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.23 | Click or tap here to enter text. |
| NOTE: in estimating the future cash flows, and where the time value of money is material, an entity uses a rate that reflects the current risk free rate and, if applicable, any risks specific to the statutory receivable, or group of statutory receivables, for which the future cash flow estimates have not been adjusted [108.23]. | | | | |
| 53.9 | Where the carrying of the statutory receivable, or group of statutory receivables is adjusted, has this been done either directly or through the use of an allowance account? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.22 108.29 | Click or tap here to enter text. |
| Derecognition | | | | |
| 53.10 | Are statutory receivables (or parts thereof) derecognised when: | <input type="checkbox"/> N/A | 108.07 | Click or tap here to enter text. |
| | a) the rights to the cash flows from the receivable are settled, expire or are waived? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.07(a) | Click or tap here to enter text. |
| | b) the entity transfers to another party substantially all of the risks and rewards of ownership of the receivable? Or | <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.07(b) | Click or tap here to enter text. |
| | c) the entity, despite having retained some significant risks and rewards of ownership of the receivable, has transferred control of the receivable to another party and the other party has the practical ability to sell the receivable in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.07(c) | Click or tap here to enter text. |
| Disclosure | | | | |

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| 53.11 | Has the entity disclosed information that enables users of its financial statements to evaluate the significance of statutory receivables on its financial statements? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.32 | Click or tap here to enter text. |
| 53.12 | Has the entity provided sufficient information to permit reconciliation of information presented in the notes to the line items presented in the financial statements? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.32 | Click or tap here to enter text. |
| 53.13 | Has the entity disclosed a description of: | <input type="checkbox"/> N/A | 108.34 | Click or tap here to enter text. |
| | a) how the transaction arises, with specific reference to applicable legislation, supporting regulations, or similar means? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.34(a) | Click or tap here to enter text. |
| | b) how the transaction amount is determined? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.34(b) | Click or tap here to enter text. |
| | c) interest or other levied charged (where applicable) including the basis and rate used? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.34(c) | Click or tap here to enter text. |
| | d) the basis used to assess and test whether a statutory receivable is impaired, including how receivables are grouped and assessed for collective impairment? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.34(d) | Click or tap here to enter text. |
| | e) the discount rate applied to the estimated future cash flows, where applicable, and how it was determined? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.34(e) | Click or tap here to enter text. |
| 53.14 | Are the carrying amounts of statutory receivables disclosed separately in the notes to the financial statements, clearly distinguishing statutory receivables from receivables which are not? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.35 | Click or tap here to enter text. |
| 53.15 | Has the entity disclosed the amount of any significant impairment losses separately from any revisions to those impairment losses recognised on statutory receivables in the period, either in the statement of financial performance or in the notes to the financial statements? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.36 | Click or tap here to enter text. |
| 53.16 | Where an entity records impairment losses in an allowance account, has the entity disclosed a reconciliation of changes in that account during the | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.37 | Click or tap here to enter text. |

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| | period in the notes to the financial statements? | | | |
| 53.17 | Where an entity records impairment losses in an allowance account, has the entity disclosed the main events and circumstances that led to the recognition or reversal of the impairment loss? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.38 | Click or tap here to enter text. |
| 53.18 | Has the entity disclosed information about the key indicators and assumptions used to assess and calculate whether statutory receivables were impaired during the year? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.39 | Click or tap here to enter text. |
| 53.19 | When an entity holds collateral, which may include financial assets, non-financial assets and other forms of collateral such as guarantees or encumbrances over assets, has the entity disclosed: | <input type="checkbox"/> N/A | 108.40 | Click or tap here to enter text. |
| | a) the nature and amounts of collateral recognised or held in the notes to the financial statements? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.40(b) | Click or tap here to enter text. |
| | b) its policies in relation to executing its rights over assets held as collateral and, its policies for disposing of or using such assets in the notes to the financial statements? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.40(c) | Click or tap here to enter text. |
| 53.20 | Has the entity disclosed information about the collectability of statutory receivables recognised at the reporting date as follows: | <input type="checkbox"/> N/A | 108.41 | Click or tap here to enter text. |
| | a) an analysis of statutory receivables that are past due at the reporting date and which have not been impaired? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.41(a) | Click or tap here to enter text. |
| | b) an analysis of statutory receivables that are past due that have not been impaired? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.41(b) | Click or tap here to enter text. |
| | c) factors that have been considered in assessing impairment losses? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 108.41(c) | Click or tap here to enter text. |
| 54. | Receivables and Payables from Non-Exchange Revenue Transactions (GRAP 23) | | | |
| | Recognition of assets from non-exchange transactions | | | |
| 54.1 | Other than services-in-kind not recognised in terms of paragraph .99, an inflow of resources from non- | <input type="checkbox"/> N/A | 23.30 | Click or tap here to enter text. |

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| | exchange transaction, that meets the definition of an asset, been recognized as an asset where, and only where: | | | |
| 54.2 | a) it is probable that the future economic benefits or service potential associated with the asset will flow to the entity; and | <input type="checkbox"/> Yes <input type="checkbox"/> No | 23.30(a) | Click or tap here to enter text. |
| 54.3 | b) the fair value of the asset can be measured reliably? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 23.30(b) | Click or tap here to enter text. |
| Measurement of assets on initial recognition | | | | |
| 54.4 | Has an asset acquired through a non-exchange transaction initially been measured at its fair value as at the date of acquisition? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 23.41 | Click or tap here to enter text. |
| Present obligations recognised as liabilities | | | | |
| 54.5 | Has a present obligation arising from a non-exchange transaction that meets the definition of a liability, been recognised as a liability where, and only where: | <input type="checkbox"/> N/A | 23.50 | Click or tap here to enter text. |
| 54.6 | a) it is probable that an outflow of resources embodying future economic benefits or service potential will be required to settle the obligation; and | <input type="checkbox"/> Yes <input type="checkbox"/> No | 23.50(a) | Click or tap here to enter text. |
| | b) a reliable estimate can be made of the amount of the obligation? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 23.50(b) | Click or tap here to enter text. |
| NOTE: conditions on a transferred asset give rise to a present obligation on initial recognition that should be recognized as liabilities [23.55]. | | | | |
| 54.7 | Has the best estimate of the amount required to settle the present obligation at the reporting date been recognized as the liability? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 23.57 | Click or tap here to enter text. |
| Disclosures of assets and liabilities from non-exchange transactions | | | | |
| 54.8 | Has the following been disclosed either on the face of the statement of financial position or the notes to the financial statements: | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 23.115 | Click or tap here to enter text. |
| | a) the amount of receivables recognized in respect of non-exchange revenue? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 23.115(b) | Click or tap here to enter text. |
| | b) the amount of liabilities recognised for refunds arising from non-exchange revenue? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes | 23.115(c) | Click or tap here to enter text. |

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| | | <input type="checkbox"/> No | | |
| | c) the amount of liabilities recognised in respect of the off-market portion of concessionary loans that are subject to conditions? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 23.115(d) | Click or tap here to enter text. |
| | d) the amount of liabilities recognized in respect of transferred assets subject to conditions? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 23.115(e) | Click or tap here to enter text. |
| NOTE: entities are encouraged to disaggregate the liabilities recognised in respect of transferred assets subject to conditions per class [23.120] | | | | |
| | e) the amount of assets recognized that are subject to restrictions and the nature of those restrictions? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 23.115(f) | Click or tap here to enter text. |
| | f) the existence and amounts of any advance receipts in respect of non-exchange transactions? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 23.115(g) | Click or tap here to enter text. |
| | g) the amount of any liabilities forgiven? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 23.115(h) | Click or tap here to enter text. |
| 55. | Provisions, Contingent Liabilities and Contingent Assets (GRAP 19) | | | |
| | Recognition of provisions | | | |
| 55.1 | Have provisions been recognized only where: | <input type="checkbox"/> N/A | 19.21 | Click or tap here to enter text. |
| | a) the entity has a present obligation (legal or constructive) as a result of a past event | <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.21(a) | Click or tap here to enter text. |
| | b) it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and | <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.21(b) | Click or tap here to enter text. |
| | c) a reliable estimate can be made of the amount of the obligation? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.21l | Click or tap here to enter text. |
| NOTE: where it is not clear whether there is a present obligation, a past event is deemed to give rise to a present obligation if, taking account of all available evidence, it is more likely than not that a present obligation exists at the reporting date [19.22]. | | | | |
| NOTE: provisions should not be recognized for net deficits from future operating activities [19.70]. | | | | |
| NOTE: no obligation arises as a consequence of the sale or transfer of an operation until the entity is committed to the sale or transfer (i.e. there is a binding agreement) [19.87]. | | | | |
| | Measurement of provisions | | | |

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| | Best estimate | | | |
| 55.2 | Has the amount recognized as a provision been the best estimate of the expenditure required to settle the present obligation at the reporting date? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.43 | Click or tap here to enter text. |
| | NOTE: the risks and uncertainties that inevitably surround many events and circumstances should be taken into account in reaching the best estimate of a provision [19.49]. | | | |
| | NOTE: gains from the expected disposal of assets should not be taken into account in measuring a provision [19.58]. | | | |
| | Present value | | | |
| 55.3 | Where the effect of the time value of money is material, have the amounts of provisions been calculated as the present value of the expenditures expected to be required to settle the obligations? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.52 | Click or tap here to enter text. |
| 55.4 | Has the discount rate applied to provisions been a pre-tax rate that reflected current market assessments of the time value of money and the risks specific to the liabilities? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.54 | Click or tap here to enter text. |
| | NOTE: the discount rate should not reflect risks for which the future cash flow estimates have been adjusted [19.54]. | | | |
| | Future events | | | |
| 55.5 | Have future events that may affect the amount required to settle an obligation been reflected in the amounts of provisions where there is sufficient objective evidence that they will occur? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.55 | Click or tap here to enter text. |
| | Reimbursements | | | |
| 55.6 | Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, has the reimbursement been recognized only where it is virtually certain that reimbursement will be received if the entity settles the obligation? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.60 | Click or tap here to enter text. |
| 55.7 | Has the reimbursement been treated as a separate asset? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.60 | Click or tap here to enter text. |
| | NOTE: the amount recognized for the reimbursement should not exceed the amount of the provision. | | | |

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| | Changes in provisions | | | |
| 55.8 | Have provisions been reviewed at the reporting date and adjusted to reflect the current best estimate? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.66 | Click or tap here to enter text. |
| 55.9 | Where it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation, have provisions been reversed? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.66 | Click or tap here to enter text. |
| | Use of provisions | | | |
| 55.10 | Have provisions been used only for expenditures for which the provisions were originally recognized? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.68 | Click or tap here to enter text. |
| | Application of the recognition and measurement concepts | | | |
| | Onerous contracts | | | |
| 55.11 | Where contracts are onerous, have the present obligations (net of recoveries) under the contracts been recognized and measured as provisions? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.73 | Click or tap here to enter text. |
| | Restructuring provisions | | | |
| 55.12 | Have only the direct expenditures arising from the restructuring been include in restructuring provisions? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.73 | Click or tap here to enter text. |
| | NOTE: direct expenditures arising from the restructuring are those that are both (a) necessarily entailed by the restructuring; and (b) not associated with the ongoing activities of the entity [19.73]. | | | |
| | Financial guarantees and loan commitments | | | |
| 55.13 | Is a provision for financial guarantees and loan commitments recognised when it is probable that an outflow of resources embodying economic benefits and service potential will be required to settle the obligation and a reliable estimate of the obligation can be made? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.94 | Click or tap here to enter text. |
| 55.14 | Where a fee is received for issuing a financial guarantee, has this amount been considered in determining the best estimate of the amount to settle the obligation at the reporting date? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.96 | Click or tap here to enter text. |

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| 55.15 | Where a fee is charged and the outflow of economic resources is probable, is an obligation recognised at the higher of: | <input type="checkbox"/> N/A | 19.96 | Click or tap here to enter text. |
| | a) the amount determined using GRAP 19? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.96(a) | Click or tap here to enter text. |
| | b) the amount of the fee initially recognised less, where appropriate, cumulative amortisation recognised in accordance with GRAP 9? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.96(b) | Click or tap here to enter text. |
| NOTE: these requirements also apply to loan commitments where a fee is charged [19.97]. | | | | |
| Disclosure of provisions | | | | |
| 55.16 | For each class of provision, has the following been disclosed: | <input type="checkbox"/> N/A | 19.98 | Click or tap here to enter text. |
| | a) the carrying amount at the beginning and end of the period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.98(a) | Click or tap here to enter text. |
| | b) additional provisions made in the period, including increases to existing provisions? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.98(b) | Click or tap here to enter text. |
| | c) reductions resulting from payments or other outflows made during the reporting period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.98(c) | Click or tap here to enter text. |
| | d) reductions resulting from remeasurements or from settlement of the provisions without cost to the entity? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.98(d) | Click or tap here to enter text. |
| | e) unused amounts reversed during the period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.98(e) | Click or tap here to enter text. |
| | f) 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? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.98(f) | Click or tap here to enter text. |
| NOTE: comparative information for the above is not required [19.98] | | | | |
| | g) a brief description of the nature of the obligation and the expected timing of any resulting outflows of economic benefits or service potential? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.99(a) | Click or tap here to enter text. |
| | h) an indication of the uncertainties about the amount or timing of those outflows? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.99(b) | Click or tap here to enter text. |

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| | i) where necessary to provide adequate information, the major assumptions made concerning future events? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.99(b) | Click or tap here to enter text. |
| | j) the amount of any expected reimbursement, stating the amount of any asset that has been recognized for that expected reimbursement? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.99(c) | Click or tap here to enter text. |
| <p>NOTE: where the entity elects to recognize in its financial statements provisions for social benefits for which it does not receive consideration that is approximately equal to the value of goods and services provided, directly in return from the recipients of those benefits, it should make the disclosures required above in respect of those provisions [19.100].</p> | | | | |
| <p>Disclosure of contingent liabilities</p> | | | | |
| 55.17 | Except where the possibility of any outflow in settlement is remote, has the following been disclosed for each class of contingent liability at the reporting date: | <input type="checkbox"/> N/A | 19.101 | Click or tap here to enter text. |
| | a) a brief description of the nature of the contingent liability? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.101 | Click or tap here to enter text. |
| | b) where practicable: | <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.101 | Click or tap here to enter text. |
| | (i.) an estimate of its financial effect? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.101(a) | Click or tap here to enter text. |
| | (ii.) an indication of the uncertainties relating to the amount or timing of any outflow? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.101(b) | Click or tap here to enter text. |
| | (iii.) the possibility of any reimbursement? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.101(c) | Click or tap here to enter text. |
| <p>NOTE: contingent liabilities should not be recognized [19.34].</p> | | | | |
| 55.18 | Has the entity disclosed all contingent liabilities arising from post-employment benefit obligations | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.141 | Click or tap here to enter text. |
| 55.19 | Has the entity disclosed any contingent liability for employees who will accept an offer of termination benefits? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.157 | Click or tap here to enter text. |
| 55.20 | Has the entity disclosed its share of the contingent liabilities of an associated incurred jointly with other investors? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 7.47(a) | Click or tap here to enter text. |

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| 55.21 | Has the entity disclosed those contingent liabilities that arise because the investor is severally liable for all or part of the liabilities of the associate? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 7.47(b) | Click or tap here to enter text. |
| 55.22 | Has the entity disclosed the following contingent liabilities (separately from other contingent liabilities): | <input type="checkbox"/> N/A | 7.61 | Click or tap here to enter text. |
| | a) any contingent liabilities that the venturer has incurred in relation to its interests in joint ventures and its share in each of the contingent liabilities that have been incurred jointly with other venturers? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 7.61(a) | Click or tap here to enter text. |
| | b) its share of the contingent liabilities of the joint venturers themselves for which it is contingently liable? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 7.61(b) | Click or tap here to enter text. |
| | c) those contingent liabilities that arise because the venture is contingently liable for the liabilities of the other venturers of a joint venture? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 7.61(c) | Click or tap here to enter text. |
| Disclosure of contingent assets | | | | |
| 55.23 | Where an inflow of economic benefits or service potential is probable, has the following been disclosed for contingent assets at the reporting date: | <input type="checkbox"/> N/A | 19.106 | Click or tap here to enter text. |
| | a) a brief description of the nature of the contingent assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.106 | Click or tap here to enter text. |
| | b) where practicable, an estimate of their financial effect? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.106 | Click or tap here to enter text. |
| NOTE: contingent assets should not be recognized [19.38]. | | | | |
| 55.24 | Where any of the information required on contingent liabilities or contingent assets has not been disclosed because it is not practicable to do so, has this fact been stated? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.110 | Click or tap here to enter text. |
| 55.25 | Where, in extremely rare cases, disclosure of some or all of the information required in GRAP 19 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, has the general | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 19.111 | Click or tap here to enter text. |

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| | nature of the dispute, together with the fact that, and reason why, the information has not been disclosed, been stated? | | | |
| 55.26 | Has the entity disclosed the following contingent assets: | <input type="checkbox"/> N/A | 8.62 | Click or tap here to enter text. |
| | a) any contingent assets of the venturer arising in relation to its interests in joint ventures and its share in each of the contingent assets that have arisen jointly with other venturers? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 8.62(a) | Click or tap here to enter text. |
| | b) Its share of the contingent assets of the joint ventures themselves? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 8.62(b) | Click or tap here to enter text. |
| 56. | Leases (GRAP 13) | | | |
| | Classification of a lease | | | |
| 56.1 | Where leases transfer substantially all the risks and rewards incidental to ownership, have they been classified as finance leases? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.11 | Click or tap here to enter text. |
| 56.2 | Where leases do not transfer substantially all the risks and rewards incidental to ownership, have they been classified as operating leases? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.11 | Click or tap here to enter text. |
| | Leases in the Financial Statements of Lessees | | | |
| | Finance Leases – Lessees | | | |
| 56.3 | Have assets acquired under finance leases been recognized as assets? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.26 | Click or tap here to enter text. |
| 56.4 | Have lease obligations associated with assets acquired under finance leases been recognized as liabilities? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.26 | Click or tap here to enter text. |
| 56.5 | Have the assets and liabilities been recognized either at amounts equal, at the inception of the lease, to the fair value of the leased property or, where lower, at the present value of the minimum lease payments? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.26 | Click or tap here to enter text. |
| 56.6 | For the calculation of the present value of the minimum lease payments, has the discount factor applied been either the interest rate implicit in the lease, or, where it is not practicable to determine this rate, the lessee's incremental borrowing rate? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.26 | Click or tap here to enter text. |

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| 56.7 | Have lease payments been apportioned between the finance charge and the reduction of the outstanding liability? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.32 | Click or tap here to enter text. |
| 56.8 | Where an arrangement includes payments other than those for the lease, and the entity is unable to separate the payments reliably, has it: c) recognised an asset and a liability at an amount equal to the fair value of the underlying asset? d) subsequently reduce the liability as payments are made with an imputed finance charge on the liability recognised using the entity's incremental borrowing rate of interest (as defined in GRAP 13)? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 3.15(a) | Click or tap here to enter text. |
| 56.9 | Has the depreciation policy for depreciable leased assets been consistent with that for depreciable assets that are owned? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.34 | Click or tap here to enter text. |
| 56.10 | Has depreciation been calculated in accordance with GRAP 17 and GRAP 31 which has been adopted by the entity? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.34 | Click or tap here to enter text. |
| NOTE: where there is no reasonable certainty that the lessee will obtain ownership by the end of the lease term; the asset should be fully depreciated over the shorter of the lease term or its useful life [13.34]. | | | | |
| Disclosure | | | | |
| 56.11 | Has the following been disclosed for finance leases: | <input type="checkbox"/> N/A | 13.38 | Click or tap here to enter text. |
| | a) for each class of asset, the net carrying amount at the reporting date? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.38(a) | Click or tap here to enter text. |
| | b) a reconciliation between the total of future minimum lease payments at the reporting date, and their present value? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.38(b) | Click or tap here to enter text. |
| | c) the total of future minimum lease payments at the reporting date, and their present value, for each of the following periods: | <input type="checkbox"/> N/A | 13.38(b) | Click or tap here to enter text. |
| | (i.) not later than one year? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.38(b) (i) | Click or tap here to enter text. |
| | (ii.) later than one year and not later than five years? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.38(b) (ii) | Click or tap here to enter text. |

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| | (iii.) later than five years? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.38(b) (iii) | Click or tap here to enter text. |
| | d) the total of future minimum sublease payments expected to be received under non-cancellable subleases at the reporting date? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.38(d) | Click or tap here to enter text. |
| | e) a general description of the entity's significant leasing arrangements including, but not limited to, the following: | <input type="checkbox"/> N/A | 13.38(e) | Click or tap here to enter text. |
| | (i.) the basis on which contingent rent payments are determined? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.38(e) (i) | Click or tap here to enter text. |
| | (ii.) the existence and terms of renewal or purchase options and escalation clauses? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.38(e) (ii) | Click or tap here to enter text. |
| | (iii.) restrictions imposed by lease arrangements, such as those concerning return of net surplus, return of capital contributions, dividends, additional debt and further leasing? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.38(e) (iii) | Click or tap here to enter text. |
| Finance Leases – Lessors | | | | |
| 56.12 | Have lease payments receivable under a finance lease been recognized as assets in the statement of financial position? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.45 | Click or tap here to enter text. |
| 56.13 | Have lease payments receivable under a finance lease been presented as a receivable at an amount equal to the net investment in the lease? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.45 | Click or tap here to enter text. |
| Disclosure | | | | |
| 56.14 | Has the following been disclosed: | <input type="checkbox"/> N/A | 13.57 | Click or tap here to enter text. |
| | a) a reconciliation between the total gross investment in the lease at the reporting date, and the present value of minimum lease payments receivable at the reporting date? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.57(a) | Click or tap here to enter text. |
| | b) the total gross investment in the lease and the present value of minimum lease payments receivable at the reporting date, for each of the following periods: | <input type="checkbox"/> N/A | | Click or tap here to enter text. |

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| | (i.) not later than one year? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.57(a) (i) | Click or tap here to enter text. |
| | (ii.) later than one year and not later than five years? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.57(a) (ii) | Click or tap here to enter text. |
| | (iii.) later than five years? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.57(a) (iii) | Click or tap here to enter text. |
| | c) unearned finance revenue? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.57(b) | Click or tap here to enter text. |
| | d) the unguaranteed residual values accruing to the benefit of the lessor? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.57(e) | Click or tap here to enter text. |
| | e) the accumulated allowance for uncollectible minimum lease payments receivable? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.57(d) | Click or tap here to enter text. |
| | f) a general description of the entity's material leasing arrangements? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.57(f) | Click or tap here to enter text. |
| Operating Leases | | | | |
| 56.15 | Have assets subject to operating leases been presented in the statement of financial position according to the nature of the asset? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.59 | Click or tap here to enter text. |
| 56.16 | Has the depreciation policy for depreciable leased assets been consistent with the entity's normal depreciation policy for similar assets? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.63 | Click or tap here to enter text. |
| 56.17 | Has depreciation been calculated in accordance with GRAP 17 and GRAP 31 which has been adopted by the entity? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.63 | Click or tap here to enter text. |
| Sale and Leaseback Transactions | | | | |
| 56.18 | Where a sale and leaseback transaction results in a finance lease, has any excess of sales proceeds over the carrying amount been deferred and amortized over the lease term? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.69 | Click or tap here to enter text. |
| 56.19 | Where a sale and leaseback transaction results in an operating lease, the sale price is below fair value, and the loss is compensated | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.71 | Click or tap here to enter text. |

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| | by future lease payments at below market price, has any gain or loss been deferred and amortized in proportion to the lease payments over the period for which the asset is expected to be used? | | |
| 56.20 | Where a sale and leaseback transaction results in an operating lease, and the sale price is above fair value, has the excess over fair value been deferred and amortized over the period for which the asset is expected to be used? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 13.71 Click or tap here to enter text. |
| 57. | Service Concession Arrangements: Grantor (GRAP 32) | | |
| | Recognition and measurement of a service concession asset | | |
| 57.1 | Has the entity (a grantor) recognised an asset operated by the operator and an upgrade to an existing asset of the entity as a service concession asset if: | <input type="checkbox"/> N/A | 32.07 Click or tap here to enter text. |
| | a) it controls or regulates what services the operator must provide with the asset, to whom it must provide them, and at what price? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 32.07(a) Click or tap here to enter text. |
| | NOTE: GRAP 32 applies to an asset used in a service concession arrangement for its entire economic life ('whole of life asset') if the above condition is met [32.08]. | | |
| | b) it controls, through ownership, beneficial entitlement or otherwise, any significant residual interest in the asset at the end of the term of the arrangement? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 32.07(b) Click or tap here to enter text. |
| 57.2 | Has the entity (grantor) initially measured the service concession asset, other than an existing asset, at its fair value? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 32.09 Click or tap here to enter text. |
| 57.3 | Has the entity (grantor) reclassified an existing asset as a service concession asset? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 32.10 Click or tap here to enter text. |
| | NOTE: after initial recognition or reclassification, the service concession assets must be clearly identified from other assets within the same asset category and from owned or leased assets [32.11] | | |
| | Recognition and measurement of liabilities | | |
| 57.4 | Has the entity recognised a service concession liability at the same amount as the service concession asset adjusted for any consideration | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 32.13 Click or tap here to enter text. |

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| | from the grantor to the operator or from the grantor to the operator? | | | |
| 57.5 | Where the entity (grantor) has an unconditional obligation to pay cash or development, acquisition, or upgrade of a service concession asset, has it accounted for the liability as a financial liability? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 32.16 | Click or tap here to enter text. |
| 57.6 | Where the entity (grantor) does not have an unconditional obligation to pay cash or another financial asset to the operator and grants the operator the right to earn revenue from third-party users or another revenue-generating asset, has it accounted for the liability as unearned revenue? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 32.22 | Click or tap here to enter text. |
| 57.7 | Has the entity (grantor) accounted for other liabilities, contingent liabilities, and contingent asset arising from service concession arrangement in accordance with GRAP 19 and GRAP 104? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 32.27 | Click or tap here to enter text. |
| 57.8 | Where the grantor recognises the right to receive a residual interest in the service concession asset, has it also recognised its performance obligation for granting the operator access to the service concession asset at the same value as the receivable interest recognised? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 17.10 | Click or tap here to enter text. |
| | Disclosure | | | |
| 57.9 | Has the entity (grantor) disclosed the following for each material service concession arrangement and in aggregate for individually immaterial service concession arrangements that are materially collectively at each reporting date: | <input type="checkbox"/> N/A | 32.30 | Click or tap here to enter text. |
| | a) a description of overall objective and purpose of service concession arrangement? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 32.30(a) | Click or tap here to enter text. |
| | b) significant terms of service concession arrangement that may affect the amount, timing, and certainty of future cash flows (e.g., the period of the concession, re-pricing dates, and the basis upon which re-pricing or re-negotiation is determined)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 32.30(b) | Click or tap here to enter text. |

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| | c) the nature and extent (e.g., quantity, time period, or amount, as appropriate) of: | <input type="checkbox"/> N/A | 32.30(c) | Click or tap here to enter text. |
| | (i.) rights to use specified assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 32.30(c) (i) | Click or tap here to enter text. |
| | (ii.) rights to expect the operator to provide specified services in relation to the service concession arrangement? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 32.30(c) (ii) | Click or tap here to enter text. |
| | (iii.) service concession assets recognised as assets during the reporting period, including existing assets of the grantor reclassified as service concession assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 32.30(c) (iii) | Click or tap here to enter text. |
| | (iv.) rights to receive specified assets at the end of the service concession arrangement? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 32.30(c) (iv) | Click or tap here to enter text. |
| | (v.) renewal and termination options? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 32.30(c) (v) | Click or tap here to enter text. |
| | (vi.) other rights and obligations (e.g., major overhaul of service concession assets)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 32.30(c) (vi) | Click or tap here to enter text. |
| | (vii.) obligations to provide the operator with access to service concession assets or other revenue-generating assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 32.30(c) (vii) | Click or tap here to enter text. |
| | d) changes in the service concession arrangement that occurred during the reporting period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 32.30(d) | Click or tap here to enter text. |
| | e) a description of any contract breach by either party during the reporting period and the impact thereof for the grantor? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 32.30(d) | Click or tap here to enter text. |
| 58. | Employee Benefits (GRAP 25) | | | |
| | Short-term employee benefits | | | |
| | All short-term employee benefits | | | |
| 58.1 | Where employees have rendered their services during the accounting period, has the undiscounted amount | <input type="checkbox"/> N/A | 25.11 | Click or tap here to enter text. |

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| | of short-term employee benefits expected to be paid in exchange for that service been recognized: | | | |
| | a) as a liability (accrued expense), after deducting any amount already paid? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.11(a) | Click or tap here to enter text. |
| | b) as an expense, unless another GRAP requires or permits the inclusion of the benefits in the cost of an asset? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.11(b) | Click or tap here to enter text. |
| 58.2 | Where the amount already paid exceeds the undiscounted amount of the benefits, has the excess been recognized as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.11(a) | Click or tap here to enter text. |
| Short-term compensated absences | | | | |
| 58.3 | Have the expected cost of short-term employee benefits been recognised in the form of compensated absences either: | <input type="checkbox"/> N/A | 25.12 | Click or tap here to enter text. |
| | a) in the case of accumulating compensated absences, when the employees render service that increases their entitlement to future compensated absences? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.12(a) | Click or tap here to enter text. |
| | b) in the case of non-accumulating compensated absences, when the absences occur? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.12(b) | Click or tap here to enter text. |
| 58.4 | Has the expected cost of accumulating compensated absences been measured as the additional amount that the entity expects to pay, as a result of the unused entitlement that has accumulated at the reporting date? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.25 | Click or tap here to enter text. |
| Bonus, incentive and performance related payments | | | | |
| 58.5 | Has the expected cost of bonus payments and profit sharing payments been recognized where: | <input type="checkbox"/> N/A | 25.118 | Click or tap here to enter text. |
| | a) the entity has a present legal or constructive obligation to make such payments as a result of past events and | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.18(a) | Click or tap here to enter text. |
| | b) a reliable estimate of the obligation can be made? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.18(b) | Click or tap here to enter text. |

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| <p>NOTE: a present obligation exists where, and only where, the entity has no realistic alternative but to make the payments.</p> | | | | |
| <p>Post-employment benefits—distinction between defined contribution plans and defined benefit plans</p> | | | | |
| <p>Multi-employer plans</p> | | | | |
| 58.6 | Has any multi-employer plan been classified as a defined contribution plan or a defined benefit plan in accordance with the terms of the plan (including any constructive obligation that goes beyond the formal terms)? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.30 | Click or tap here to enter text. |
| 58.7 | Where a multi-employer plan is a defined benefit plan: | <input type="checkbox"/> N/A | 25.30 | Click or tap here to enter text. |
| | a) has its proportionate share of the defined benefit obligation, plan assets, and cost associated with the plan been accounted for in the same way as for any other defined benefit plan? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.30(a) | Click or tap here to enter text. |
| | b) has the information required by GRAP 25 on defined benefit plans been disclosed? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.30(b) | Click or tap here to enter text. |
| 58.8 | Where sufficient information is not available to use defined benefit accounting for a multi-employer plan that is a defined benefit plan: | <input type="checkbox"/> N/A | 25.31 | Click or tap here to enter text. |
| | a) has it been accounted for as if it were a defined contribution plan? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.31(a) | Click or tap here to enter text. |
| | b) has the following information been disclosed: | <input type="checkbox"/> N/A | 25.31(b) | Click or tap here to enter text. |
| | (i.) the fact that the plan is a defined benefit plan? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.31(b) (i) | Click or tap here to enter text. |
| | (ii.) the reason why sufficient information is not available to account for the plan as a defined benefit plan? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.31(b) (ii) | Click or tap here to enter text. |
| | c) to the extent that a surplus or deficit in the plan may affect the amount of future contributions, has the following been disclosed: | <input type="checkbox"/> N/A | 25.31(c) | Click or tap here to enter text. |
| | (i.) any available information about that surplus or deficit? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.31(c) (i) | Click or tap here to enter text. |
| | (ii.) the basis used to determine that surplus or deficit? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.31(c) (ii) | Click or tap here to enter text. |

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| | (iii.) the implications, if any, for the entity? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.31(c) (iii) | Click or tap here to enter text. |
| Defined benefit plans where the participating entities are under common control | | | | |
| 58.9 | Has the following been disclosed: | <input type="checkbox"/> N/A | 25.40 | Click or tap here to enter text. |
| | a) the contractual agreement, binding arrangement, or stated policy for charging the net defined benefit cost or the fact that there is no such policy? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.40(a) | Click or tap here to enter text. |
| | b) the policy for determining the contribution to be paid by the entity? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.40(b) | Click or tap here to enter text. |
| | c) where the entity accounts for an allocation of the net defined benefit cost, all the information about the plan as a whole as required for defined benefit plans? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.40(e) | Click or tap here to enter text. |
| | d) where the entity accounts for the contribution payable for the period, the information about the plan as a whole required in accordance with GRAP 25.136(a) – (d), (k), (l), (n) and 137? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.40(d) | Click or tap here to enter text. |
| State plans | | | | |
| 58.10 | Have post-employment benefits under state plans been accounted for in the same way as for a multi-employer plan? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.41 | Click or tap here to enter text. |
| Composite social security programmes | | | | |
| 58.11 | Have post-employment benefits under composite social security programs been accounted for in the same way as for a multi-employer plan? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.45 | Click or tap here to enter text. |
| Insured benefits | | | | |
| 58.12 | Where insurance premiums are paid to fund a post-employment benefit plan, and where the entity retains (either directly or indirectly through the plan) a legal or constructive obligation to either (a) pay the employee benefits directly when they fall due; or (b) pay further amounts if the insurer does not pay all future employee benefits relating to employee service in the current and | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.48 | Click or tap here to enter text. |

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| | prior periods, has the plan been treated as a defined benefit plan? | | | |
| 58.13 | Where insurance premiums are paid to fund a post-employment benefit plan, and where the entity retains no such legal or constructive obligation, has the plan been treated as a defined contribution plan? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.48 | Click or tap here to enter text. |
| Post-employment benefits—defined contribution plans | | | | |
| Recognition and measurement | | | | |
| 58.14 | Where employees have rendered services during the period, has the contribution payable to a defined contribution plan in exchange for that service been recognized: | <input type="checkbox"/> N/A | 25.53 | Click or tap here to enter text. |
| | a) as a liability (accrued expense), after deducting any contribution already paid? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.53(a) | Click or tap here to enter text. |
| | b) as an expense, unless another GRAP requires or permits the inclusion of the contribution in the cost of an asset? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.53(b) | Click or tap here to enter text. |
| 58.15 | Where the amount already paid exceeds the contribution due for service before the reporting date, has the excess been recognized as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.53(a) | Click or tap here to enter text. |
| 58.16 | Where contributions to a defined contribution plan do not fall due wholly within twelve months after the end of the period in which the employees render the related service, have the contributions been discounted using the discount rate reflecting the time value of money? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.54 | Click or tap here to enter text. |
| Post-employment benefits—defined benefit plans | | | | |
| Recognition and measurement | | | | |
| 58.17 | When an entity has accounted for defined benefit plans, has it involved the following steps: | <input type="checkbox"/> N/A | 25.60 | Click or tap here to enter text. |
| | a) using actuarial techniques to make a reliable estimate of the amount of benefit that employees have earned in return for their | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.60(a) | Click or tap here to enter text. |

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| | service in the current and prior periods? | | | |
| | b) discounting that benefit using the projected unit credit method in order to determine the present value of the defined benefit obligation and the current service cost? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.60(b) | Click or tap here to enter text. |
| | c) determining the fair value of any plan assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.60l | Click or tap here to enter text. |
| | d) determining the total amount of actuarial gains and losses to be recognized? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.60(d) | Click or tap here to enter text. |
| | e) where a plan has been introduced or changed, determining the result past service cost? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.60(e) | Click or tap here to enter text. |
| | f) where a plan has been curtailed or settled, determining the resulting gain or loss? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.60(f) | Click or tap here to enter text. |
| Accounting for the constructive obligation | | | | |
| 58.18 | As well as the legal obligation under the formal terms of a defined benefit plan, has any constructive obligation that arises from the entity's informal practices been accounted for? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.62 | Click or tap here to enter text. |
| NOTE: informal practices give rise to a constructive obligation where the entity has no realistic alternative but to pay employee benefits. An example of a constructive obligation is where a change in the entity's informal practices would cause unacceptable damage to its relationship with employees [25.62]. | | | | |
| Recognition and disclosure in the statement of financial position | | | | |
| 58.19 | Has the net total of the following amounts: a) the present value of the defined benefit obligation at the reporting date; b) minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly; c) plus any liability that may arise as a result of a minimum funding requirement, been recognized as a defined benefit liability? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.64 | Click or tap here to enter text. |
| NOTE: the present value of the defined benefit obligation is the gross obligation, before deducting the fair value of any plan assets [25.65]. | | | | |
| 58.20 | Has the present value of defined benefit obligations and the fair value | <input type="checkbox"/> N/A | 25.66 | Click or tap here to enter text. |

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| | of any plan assets been determined with sufficient regularity that the amounts recognized in the financial statements do not differ materially from the amounts that would be determined at the reporting date? | <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| | Asset recognition ceiling | | | |
| 58.21 | Where the amount calculated in accordance with GRAP 25.66 is negative (an asset), has the resulting defined benefit asset been measured at the lower of: a) the amount determined in accordance with paragraph 65 and; b) the present value of any economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.68 | Click or tap here to enter text. |
| | NOTE: the present value of these economic benefits should be determined using the discount rate specified paragraph 91 [25.68(b)] | | | |
| | NOTE: an asset may arise were a defined benefit plan has been overfunded or in certain cases where the actuarial gains are recognised [25.70]. | | | |
| | Recognition and measurement—present value of defined benefit obligations and current service cost | | | |
| 58.22 | Has the Projected Unit Credit Method been used to determine the present value of defined benefit obligations and the related current service cost and, where applicable, past service cost? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.77 | Click or tap here to enter text. |
| 58.23 | In determining the present value of defined benefit obligations and the related service cost (and where applicable, past service cost): | <input type="checkbox"/> N/A | 25.80 | Click or tap here to enter text. |
| | a) except where an employee's service in later years will lead to a materially higher level of benefit than in earlier years, has benefit been attributed to periods of service under the plan's benefit formula? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.80 | Click or tap here to enter text. |
| | b) where an employee's service in later years will lead to a materially higher level of benefit than in earlier years, has benefit been attributed on a straight-line basis from: | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.80(a)-(b) | Click or tap here to enter text. |

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| | (i.) the date when service by the employee first leads to benefits under the plan (whether or not the benefits are conditional on further service) until (ii.) the date when further service by the employee will lead to no material amount of further benefits under the plan, other than from further salary increases? | | | |
| Actuarial assumptions | | | | |
| 58.24 | Are the actuarial assumptions unbiased and mutually compatible? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.85 | Click or tap here to enter text. |
| 58.25 | Are the financial assumptions based on market expectations, at the reporting date, for the period over which the obligations are to be settled? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.90 | Click or tap here to enter text. |
| Actuarial assumptions – discount rate | | | | |
| 58.26 | Has the time value of money been reflected in the rate used to discount post-employment benefit obligations (both funded and unfunded)? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.91 | Click or tap here to enter text. |
| NOTE: the currency and term of the financial instrument selected to reflect the time value of money should be consistent with the currency and estimated term of the post-employment benefit obligations [25.91]. | | | | |
| Actuarial assumptions – salaries, benefits and medical costs | | | | |
| 58.27 | Have post-employment benefit obligations been measured on a basis that reflects: | <input type="checkbox"/> N/A | 25.96 | Click or tap here to enter text. |
| | a) estimated future salary increases? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.96(a) | Click or tap here to enter text. |
| | b) the benefits set out in the terms of the plan (or resulting from any constructive obligation that goes beyond those terms) at the reporting date? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.96(b) | Click or tap here to enter text. |
| | c) estimated future changes in the level of any state benefits that affect the benefits payable under a defined benefit plan, where (and only where) either: (i.) those changes were enacted before the reporting date; or | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.96(c) | Click or tap here to enter text. |

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| | (ii.) past history, or other reliable evidence, indicates that those state benefits will change in some predictable manner (for example, in line with future changes in general price levels or general salary levels)? | | | |
| 58.28 | Have estimated future changes in the cost of medical services, resulting from both inflation and specific changes in medical costs, been taken account of in the assumptions about medical costs? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.101 | Click or tap here to enter text. |
| Recognition and measurement – plan assets | | | | |
| 58.29 | Where it is virtually certain that another party will reimburse some or all of the expenditure required to settle a defined benefit obligation, has the right to reimbursement been recognized as a separate asset? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.116 | Click or tap here to enter text. |
| | Has the asset been measured at fair value? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.116 | Click or tap here to enter text. |
| NOTE: in all other respects, the asset should be treated in the same way as plan assets [25.116]. | | | | |
| NOTE: in the statement of financial performance, the expense relating to a defined benefit plan may be presented net of the amount recognized for a reimbursement [25.116]. | | | | |
| Curtailments and settlements | | | | |
| 58.30 | Have gains and losses on a curtailment or a settlement of a defined benefit plan been recognized at the time of the curtailment or settlement? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.124 | Click or tap here to enter text. |
| 58.31 | Have the following been included in gains or losses on a curtailment or settlement: | <input type="checkbox"/> N/A | 25.124 | Click or tap here to enter text. |
| | a) any resulting change in the present value of the defined benefit obligation? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.124(a) | Click or tap here to enter text. |
| | b) any resulting change in the fair value of the plan assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.124(b) | Click or tap here to enter text. |
| 58.32 | Before determining the effect of a curtailment or settlement, has the obligation (and the related plan assets, if any) been remeasured using current actuarial assumptions | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.125 | Click or tap here to enter text. |

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| | (including current market interest rates and other current market prices)? | | | |
| | Presentation | | | |
| 58.33 | Has an asset relating to one plan been offset against a liability relating to another plan where (and only where) the entity: c) has a legally enforceable right to use a surplus in one plan to settle obligations under the other plan; and d) intends either to settle the obligations on a net basis, or to realize the surplus in one plan and settle its obligation under the other plan simultaneously? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.131 | Click or tap here to enter text. |
| | Disclosure | | | |
| 58.34 | Has information that enables users of financial statements to evaluate the nature of the entity's defined benefit plans and the financial effects of changes in those plans during the period been disclosed? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.135 | Click or tap here to enter text. |
| 58.35 | Has the following information about defined benefit plans been disclosed: | <input type="checkbox"/> N/A | 25.136 | Click or tap here to enter text. |
| | b) a general description of the type of plan? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(a) | Click or tap here to enter text. |
| | c) a reconciliation of opening and closing balances of the present value of the defined benefit obligation showing separately, if applicable, | <input type="checkbox"/> N/A | 25.136(b) | Click or tap here to enter text. |
| | (i.) current service cost? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(b) (i) | Click or tap here to enter text. |
| | (ii.) interest cost? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(b) (ii) | Click or tap here to enter text. |
| | (iii.) contributions by plan participants? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(b) (iii) | Click or tap here to enter text. |
| | (iv.) actuarial gains and losses? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(b) (iv) | Click or tap here to enter text. |
| | (v.) foreign currency exchange rate changes on plans measured in a currency | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(b) (v) | Click or tap here to enter text. |

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| | | | |
| different from the entity's presentation currency? | | | |
| (vi.) benefits paid? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(b) (vi) | Click or tap here to enter text. |
| (vii.) past service cost? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(b) (vii) | Click or tap here to enter text. |
| (viii.) entity combinations? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(b) (viii) | Click or tap here to enter text. |
| (ix.) curtailments? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(b) (ix) | Click or tap here to enter text. |
| (x.) settlements? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(b) (x) | Click or tap here to enter text. |
| d) an analysis of the defined benefit obligation into amounts arising from plans that are wholly unfunded and amounts arising from plans that are wholly or partly funded? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(c) | Click or tap here to enter text. |
| e) a reconciliation of the opening and closing balances of the fair value of plan assets, and of the opening and closing balances of any reimbursement recognized as an asset showing separately, if applicable, the effects during the reporting period attributable to each of the following: | <input type="checkbox"/> N/A | 25.136(d) | Click or tap here to enter text. |
| (i.) expected return on plan assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(d) (i) | Click or tap here to enter text. |
| (ii.) actuarial gains and losses? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(d) (ii) | Click or tap here to enter text. |
| (iii.) foreign currency exchange rate changes on plans measured in a currency different from the entity's presentation currency? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(d) (iii) | Click or tap here to enter text. |
| (iv.) contributions by the employer? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(d) (iv) | Click or tap here to enter text. |
| (v.) contributions by plan participants? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(d) vi) | Click or tap here to enter text. |
| (vi.) benefits paid? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(d) (vi) | Click or tap here to enter text. |

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| (vii.) entity combinations? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(d) (vii) | Click or tap here to enter text. |
| (viii.) settlements? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(d) (viii) | Click or tap here to enter text. |
| f) a reconciliation of the present value of the defined benefit obligation and the fair value of plan assets to the assets and liabilities recognised in the statement of financial position, showing at least: | <input type="checkbox"/> N/A | | Click or tap here to enter text. |
| (i.) any amount not recognised as an asset because of the limit in paragraph 68(b)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(e) (i) | Click or tap here to enter text. |
| (ii.) the fair value at the reporting date and any reimbursement right recognised as an asset (with a brief description of the link between the reimbursement right and the related obligation)? And | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136l(e) (ii) | Click or tap here to enter text. |
| (iii.) the other amounts recognised in the statement of financial position? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(e) (iii) | Click or tap here to enter text. |
| g) for each major category of plan assets, which shall include, but is not limited to, equity instruments, debt instruments, property, and all other assets, the percentage or amount that each major category constitutes of the fair value of the total plan assets; | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(g) | Click or tap here to enter text. |
| h) the amounts included in the fair value of plan assets for: | <input type="checkbox"/> N/A | 25.136(h) | Click or tap here to enter text. |
| (i.) each category of the entity's own financial instruments? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(h) (i) | Click or tap here to enter text. |
| (ii.) any property occupied by, or other assets used by, the entity? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(h) (ii) | Click or tap here to enter text. |
| i) a narrative description of the basis used to determine the overall expected rate of return on assets, including the effect of the major categories of plan assets? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(i) | Click or tap here to enter text. |
| j) the actual return on plan assets, as well as the actual return on any reimbursement right | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(j) | Click or tap here to enter text. |

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| recognized as an asset in accordance with paragraph 116? | | | |
| k) the principal actuarial assumptions used as at the reporting date, including, where applicable: | <input type="checkbox"/> N/A | 25.136(k) | Click or tap here to enter text. |
| (i.) the discount rates? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(k) (i) | Click or tap here to enter text. |
| (ii.) the basis on which the discount rate has been determined? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(k) (ii) | Click or tap here to enter text. |
| (iii.) the expected rates of return on any plan assets for the periods presented in the financial statements? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(k) (iii) | Click or tap here to enter text. |
| (iv.) the expected rates of return for the periods presented in the financial statements on any reimbursement right recognized as an asset in accordance with paragraph 116? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(k) (iv) | Click or tap here to enter text. |
| (v.) the expected rates of salary increases (and of changes in an index or other variable specified in the formal or constructive terms of a plan as the basis for future benefit increases)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(k) (v) | Click or tap here to enter text. |
| (vi.) medical cost trend rates? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(k) (vi) | Click or tap here to enter text. |
| (vii.) any other material actuarial assumptions used? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(k) (vii) | Click or tap here to enter text. |
| NOTE: each actuarial assumption should be disclosed in absolute terms (for example, as an absolute percentage) and not just as a margin between different percentages or other variables [25.136(k)]. | | | |
| l) the effect of an increase of one percentage point and the effect of a decrease of one percentage point in the assumed medical cost trend rates on: | <input type="checkbox"/> N/A | 25.136(l) | Click or tap here to enter text. |
| (i.) the aggregate of the current service cost and interest cost components of net periodic post-employment medical costs? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(l) (i) | Click or tap here to enter text. |
| (ii.) the accumulated post-employment benefit | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(l) (ii) | Click or tap here to enter text. |

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| obligation for medical costs? | | | |
| <p>NOTE: all other assumptions shall be held constant. For plans operating in a high inflation environment, the disclosure shall be the effect of a percentage increase or decrease in the assumed medical cost trend rate of a significance similar to one percentage point in a low inflation environment [25.136(l)].</p> | | | |
| <p>NOTE: for plans operating in a high inflation environment, the effect of a percentage increase or decrease in the assumed medical cost trend rate of a significance similar to one percentage point in a low inflation environment should be disclosed [25.136(l)].</p> | | | |
| m) the amounts for the current annual period and previous four annual periods of: | <input type="checkbox"/> N/A | 25.136(m) | Click or tap here to enter text. |
| (i.) the present value of the defined benefit obligation, the fair value of the plan assets, and the surplus or deficit in the plan? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(m) (i) | Click or tap here to enter text. |
| (ii.) the experience adjustments arising on: | <input type="checkbox"/> N/A | 25.136(m) (ii) | Click or tap here to enter text. |
| the plan liabilities expressed either as (1) an amount, or (2) a percentage of the plan liabilities at the reporting date? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(m) (ii) | Click or tap here to enter text. |
| the plan assets expressed either as (1) an amount, or (2) a percentage of the plan assets at the reporting date? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(m) (ii) | Click or tap here to enter text. |
| n) the employer's best estimate, as soon as it can reasonably be determined, of contributions expected to be paid to the plan during the annual period beginning after the reporting date? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.136(m) | Click or tap here to enter text. |
| Other long-term employee benefits | | | |
| Recognition and measurement | | | |
| 58.36 Has the net total of the following amounts: a) the present value of the defined benefit obligation at the reporting date; b) minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly been recognized as a liability for other long term employee benefits? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.144(a)- (b) | Click or tap here to enter text. |

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| | NOTE: in measuring the liability, an entity applies paragraphs 57 – 123, excluding paragraphs 64 and 74. An entity applies paragraph 116 in recognising and measuring the reimbursement right [25.144]. | | |
| | Termination benefits | | |
| | Recognition | | |
| 58.37 | Have termination benefits been recognized as either a liability or an expense where (and only where) the entity is demonstrably committed to either: a) terminate the employment of an employee or group of employees before the normal retirement date; or b) provide termination benefits as a result of an offer made in order to encourage voluntary redundancy? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.149 Click or tap here to enter text. |
| 58.38 | Where the entity is demonstrably committed to a termination, is there a detailed formal plan for the termination, and has the entity no realistic possibility of withdrawal? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.150 Click or tap here to enter text. |
| 58.39 | Has the following been included, as a minimum, in the detailed plan: | <input type="checkbox"/> N/A | 25.150 Click or tap here to enter text. |
| | a) the location, function, and approximate number of employees whose services are to be terminated? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.150(a) Click or tap here to enter text. |
| | b) the termination benefits for each job classification or function? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.150(b) Click or tap here to enter text. |
| | c) the time at which the plan will be implemented? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.150(c) Click or tap here to enter text. |
| | NOTE: implementation begins as soon as possible and the period of time to complete implementation should be such that material changes to the plan are not likely. | | |
| | Measurement | | |
| 58.40 | Where termination benefits fall due more than 12 months after the reporting date, have they been discounted using the discount rate specified in paragraph 91? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.155 Click or tap here to enter text. |
| 58.41 | Where the entity has made an offer made to encourage voluntary redundancy, has the measurement of termination benefits been based on the number of employees expected to accept the offer? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 25.156 Click or tap here to enter text. |

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| 59. | Accounting by Principals and Agents (GRAP 109) | | | |
| | Identifying whether an entity is a principal or an agent | | | |
| 59.1 | Is there a binding arrangement between an entity and another party in that the other party undertakes transactions with third parties for the benefit of the entity? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 109.16 109.17 | Click or tap here to enter text. |
| | NOTE: transactions with third parties include the execution of a specific transaction with a third party, including interactions with a third party [109.10]. | | | |
| 59.2 | Where a binding arrangement has been identified, has the entity assessed if it is an agent or a principal? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 109.24 109.25 | Click or tap here to enter text. |
| | Accounting by a principal or agent | | | |
| 59.3 | Has the entity recognised all assets and liabilities arising from principal-agent arrangements in accordance the relevant standards of GRAP? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 109.44 | Click or tap here to enter text. |
| | Disclosure | | | |
| 59.4 | Has the entity disclosed the following: | <input type="checkbox"/> N/A | 109.62 | Click or tap here to enter text. |
| | a) a description of the arrangement, including the transactions undertaken? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 109.62(a) | Click or tap here to enter text. |
| | b) whether the entity is a principal or agent and any significant judgement applied in making this assessment? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 109.62(b) | Click or tap here to enter text. |
| | c) significant terms and conditions of the arrangements and whether any changes occurred during the reporting period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 109.62(c) | Click or tap here to enter text. |
| | d) an explanation of the purpose of the principal-agent relationship and any significant risks (including risk mitigation strategies) and associated benefits associated with the relationship? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 109.62(d) | Click or tap here to enter text. |
| 59.5 | Where the entity is an agent, has it disclosed the following: | <input type="checkbox"/> N/A | 109.63 | Click or tap here to enter text. |
| | a) the carrying value and description of any assets recognised? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 109.63(a) (i) | Click or tap here to enter text. |
| | b) a description of the resources held on behalf of a principal but | <input type="checkbox"/> N/A | 109.63(a) | Click or tap here to enter text. |

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| | recognised in its own financial statements, including: | | | |
| | (i.) the remittance of any resources during the period, as well as the expected timing of remittance of any remaining resources to the principal? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 109.63(a) (i) | Click or tap here to enter text. |
| | (ii.) risks that are transferred from the principal to the agent (if any), including risks flowing to the entity as a result of its custodianship over the resources held on behalf of a principal? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 109.63(a) (ii) | Click or tap here to enter text. |
| | c) the aggregate amount of revenue that the entity recognises as compensation for the transactions carried out on behalf of the principal? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 109.63(b) | Click or tap here to enter text. |
| | d) a description of any liabilities incurred on behalf of a principal that have been recognised by the entity, as well as any corresponding rights of reimbursement that have been recognised as assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 109.63(c) | Click or tap here to enter text. |
| 59.6 | If the entity is an agent, has it disclosed the following about revenue and expenses that relate to transactions with third parties: | <input type="checkbox"/> N/A | 109.64 | Click or tap here to enter text. |
| | a) the category of revenue received or receivable, as well as the category of expenses paid or accrued on behalf of the principal? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 109.64(a) | Click or tap here to enter text. |
| | b) the amount of revenue received or receivable, as well as the amount of expenses paid or accrued on behalf of the principal during the reporting period per category of revenue or expense? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 109.64(b) | Click or tap here to enter text. |
| 59.7 | Where an agent recognises receivables or payables, has it provided a reconciliation of the carrying amount of the receivable or the payable at the beginning and end of the period showing: | <input type="checkbox"/> N/A | 109.65 | Click or tap here to enter text. |
| | a) for receivables: | <input type="checkbox"/> N/A | 109.65(a) | Click or tap here to enter text. |

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| | (i.) the amount of revenue that the principal is entitled to? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 109.65(a) (i) | Click or tap here to enter text. |
| | (ii.) the value of any write-offs, settlements or waivers of amounts that reduce the amount that the principal is entitled? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 109.65(a) (ii) | Click or tap here to enter text. |
| | (iii.) the amount of cash received on behalf of the principal? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 109.65(a) (iii) | Click or tap here to enter text. |
| | b) for payables: | <input type="checkbox"/> N/A | 109.65(b) | Click or tap here to enter text. |
| | (i.) the amount of any expenses incurred on behalf of the principal? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 109.65(b) (i) | Click or tap here to enter text. |
| | (ii.) the amount of cash paid on behalf of the principal? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 109.65(b) (ii) | Click or tap here to enter text. |
| 59.8 | Where an entity is a principal in a principal-agent arrangement has it disclosed the following: | <input type="checkbox"/> N/A | 109.67 | Click or tap here to enter text. |
| | a) the resources (including assets and liabilities) of the entity that are under the custodianship of an agent and whether or not those resources have been recognised by the agent, any resources remitted during the period along with the expected timing of remittance of any remaining resources back to the entity (where applicable) or to third parties? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 109.67(a) | Click or tap here to enter text. |
| | b) the fee paid as compensation to the agent? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 109.67(b) | Click or tap here to enter text. |
| | c) a discussion of the resource or cost implications for the principal if the principal-agent arrangement is terminated? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 109.671 | Click or tap here to enter text. |

Cash Flow Statement and Related Notes

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| 60. | General (GRAP 2) | | | |
| 60.1 | Has a cash flow statement been presented as an integral part of the entity's financial statements for the period? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.2 | Click or tap here to enter text. |
| 61. | Presentation of a Cash Flow Statement (GRAP 2) | | | |
| 61.1 | Have the cash flows during the period been classified under the following headings: | <input type="checkbox"/> N/A | 2.11 | Click or tap here to enter text. |
| | a) operating activities | <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.11 2.14 – 2.16 | Click or tap here to enter text. |
| | b) investing activities | <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.11 2.17 | Click or tap here to enter text. |
| | c) financing activities | <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.11 2.18 | Click or tap here to enter text. |
| 62. | Reporting Cash Flows from Operating Activities (GRAP 2) | | | |
| 62.1 | Have cash flows from operating activities been reported using the direct method? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.19 | Click or tap here to enter text. |
| | NOTE: under the direct method, major classes of gross cash receipts and gross cash payments are disclosed. [2.19] | | | |
| 63. | Reporting Cash Flows from Investing And Financing Activities (GRAP 2) | | | |
| 63.1 | Have the major classes of cash receipts and cash payments arising from investing and financing activities been reported separately, and on a gross basis (except where cash flows have been reported on a net basis)? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.22 | Click or tap here to enter text. |
| | NOTE: investing and financing transactions that do not require the use of cash or cash equivalents should be excluded from a cash flow statement. Such transactions should be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities [2.44]. | | | |
| 64. | Reporting Cash Flows on a Net Basis (GRAP 2) | | | |
| 64.1 | Have cash flows arising from the following operating, investing or financing activities been reported on a net basis: | <input type="checkbox"/> N/A | 2.23 | Click or tap here to enter text. |
| | a) cash receipts collected and payments made on behalf of customers, taxpayers or beneficiaries where the cash flows reflect the activities of the | <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.23(a) | Click or tap here to enter text. |

Cash Flow Statement and Related Notes

| | | Response | GRAP Ref | Comments |
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| | other party rather than those of the entity? | | | |
| | b) cash receipts and payments for items in which the turnover is quick, the amounts are large, and the maturities are short? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.23(b) | Click or tap here to enter text. |
| 64.2 | Have cash flows arising from each of the following activities of a public financial institution been reported on a net basis: | <input type="checkbox"/> N/A | 2.26 | Click or tap here to enter text. |
| | a) cash receipts and payments for the acceptance and repayment of deposits with a fixed maturity date? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.26(a) | Click or tap here to enter text. |
| | b) the placement of deposits with and withdrawal of deposits from other financial institutions? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.26(b) | Click or tap here to enter text. |
| | c) cash advances and loans made to customers and the repayment of those advances and loans? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.26l | Click or tap here to enter text. |
| 65. | Foreign Currency Cash Flows (GRAP 2) | | | |
| 65.1 | Have cash flows arising from transactions in a foreign currency been recorded in the entity's reporting currency by applying the exchange rate at the date of the cash flow? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.27 | Click or tap here to enter text. |
| 65.2 | Have the cash flows of a foreign controlled entity been translated at the exchange rate at the date of the cash flow? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.28 | Click or tap here to enter text. |
| 66. | Interests and Dividends (GRAP 2) | | | |
| 66.1 | Have the cash flows from interest and dividends received and paid been classified appropriately and consistently as arising from operating, investing or financing activities, and separately disclosed? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.31 | Click or tap here to enter text. |
| 67. | Taxes on Surplus (GRAP 2) | | | |
| 67.1 | Have the cash flows arising from taxes on net surplus been classified as arising from operating activities (or from financing or investing activities where this can be specifically identified), and separately disclosed? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.35 | Click or tap here to enter text. |

Cash Flow Statement and Related Notes

| | | Response | GRAP Ref | Comments |
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| 68. | Acquisitions And Disposals Of Controlled Entities And Other Operating Units (GRAP 2) | | | |
| 68.1 | Have the aggregate cash flows arising from acquisitions and from disposals of controlled entities or other operating units been classified as arising from investing activities, and separately disclosed? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.40 | Click or tap here to enter text. |
| 68.2 | For acquisitions of controlled entities or other operating units during the period, has the following, in aggregate, been disclosed: | <input type="checkbox"/> N/A | 2.41 | Click or tap here to enter text. |
| | a) the total purchase consideration? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.41(a) | Click or tap here to enter text. |
| | b) the portion of the purchase consideration discharged by means of cash and cash equivalents? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.41(b) | Click or tap here to enter text. |
| | c) the amount of cash and cash equivalents in the controlled entity or operating unit acquired? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.41(c) | Click or tap here to enter text. |
| | d) the amount of the assets and liabilities other than cash or cash equivalents recognized by the controlled entity or operating unit acquired, summarized by each major category? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.41(d) | Click or tap here to enter text. |
| | NOTE: An investment entity need not apply paragraphs 2.41(c) or 2.41(d) to an investment in a controlled entity that is required to be measured at fair value. A controlling entity that is not itself an investment entity need not apply paragraphs 2.41(c) or 2.41(d) to an investment in a controlled investment entity to the extent that the investment is measured at fair value [2.41A] | | | |
| 68.3 | For disposals of controlled entities or other operating units during the period, has the following, in aggregate, been disclosed: | <input type="checkbox"/> N/A | 2.41 | Click or tap here to enter text. |
| | a) the total disposal consideration? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.41(a) | Click or tap here to enter text. |
| | b) the portion of the disposal consideration discharged by means of cash and cash equivalents? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.41(b) | Click or tap here to enter text. |
| | c) the amount of cash and cash equivalents in the controlled entity or operating unit disposed of? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.41(c) | Click or tap here to enter text. |
| | d) the amount of the assets and liabilities other than cash or cash equivalents recognized by the | <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.41(d) | Click or tap here to enter text. |

Cash Flow Statement and Related Notes

| | | Response | GRAP Ref | Comments |
|-------------|--|---|------------------------|----------------------------------|
| | controlled entity or operating unit disposed of, summarized by each major category? | | | |
| | NOTE: An investment entity need not apply paragraphs 2.41(c) or 2.41(d) to an investment in a controlled entity that is required to be measured at fair value. A controlling entity that is not itself an investment entity need not apply paragraphs 2.41(c) or 2.41(d) to an investment in a controlled investment entity to the extent that the investment is measured at fair value [2.41A] | | | |
| 68.4 | Are cash flows arising from changes in ownership interests in controlled entities that do not result in a loss of control classified as cash flows from financing activities? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.43A | Click or tap here to enter text. |
| | NOTE: These transactions are accounted for as equity transactions in accordance with GRAP 35 [2.43A] | | | |
| 68.5 | Are cash flows arising from changes in ownership interests in a controlled entity, held either by an investment entity or through a controlled investment entity measured at fair value, treated as cash flows from financing activities? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.43A 2.43B 2.18 | Click or tap here to enter text. |
| 69. | Components of Cash and Cash Equivalents (GRAP 2) | | | |
| 69.1 | Have the components of cash and cash equivalents been disclosed? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.46 | Click or tap here to enter text. |
| 69.2 | Has a reconciliation of the amounts of cash and cash equivalents reported in the cash flow statement and in the statement of financial position been disclosed? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.46 | Click or tap here to enter text. |
| 70. | Other Disclosures (GRAP 2) | | | |
| 70.1 | Has the amount of any cash and cash equivalent balances held by the entity that are not available for use by the economic entity been disclosed? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.49 | Click or tap here to enter text. |
| 70.2 | Where cash and cash equivalent balances that are not available for use by the economic entity are held by the entity, has a management commentary been provided in the notes to the financial statements? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.49 | Click or tap here to enter text. |
| 70.3 | Has the entity considered the following encouraged disclosures: | <input type="checkbox"/> N/A | 2.51 | Click or tap here to enter text. |

Cash Flow Statement and Related Notes

| | | Response | GRAP Ref | Comments |
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| | 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? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.51(a) | Click or tap here to enter text. |
| | b) the aggregate amounts of cash flows from each of operating, investing and financing activities related to interests in joint ventures reported using proportionate consolidation? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.51(b) | Click or tap here to enter text. |
| | c) the amount and nature of restricted cash balances? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.51(c) | Click or tap here to enter text. |
| | d) the amount of the cash flows arising from operating, investing and financing activities of each reportable segment? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.51(d) | Click or tap here to enter text. |

Statement of Changes in Net Assets

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Statement of Changes in Net Assets and Related Notes

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| 71. | General (GRAP 1) | | | |
| 71.1 | Does the entity disclose the following in its statement of changes in net assets: | <input type="checkbox"/> N/A | 1.113 | Click or tap here to enter text. |
| | a) surplus or deficit for the period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.113(a) | Click or tap here to enter text. |
| | b) each item of revenue and expenses for the period that, as required by other Standards of GRAP, is recognised directly in net assets, and the total of these items? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.113(b) | Click or tap here to enter text. |
| | c) total revenue and expense for the period (sum of (a) and (b) above), showing separately the total amounts attributable to owners of the controlling entity and to non-controlling interest? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.113(c) | Click or tap here to enter text. |
| | d) for each component of net assets, the effects of changes in accounting policies and corrections of errors recognized in accordance with GRAP 3? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.113(d) | Click or tap here to enter text. |
| | e) for each component of net assets, the effect of a transfer of functions or a merger in accordance with the Standards of GRAP on Transfer of Functions Between Entities Under Common Control or Mergers? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.113(e) | Click or tap here to enter text. |
| 72. | Information to be Presented Either on the Face of the Statement of Changes in Net Assets or in the Notes (GRAP 1) | | | |
| 72.1 | Has the entity presented the following either on the face of the statement of changes in net assets or in the notes: | <input type="checkbox"/> N/A | 1.114 | Click or tap here to enter text. |
| | a) the amount of transactions with owners acting in their capacity as owners, showing separately distributions to owners? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.114(a) | Click or tap here to enter text. |
| | b) The balance of accumulated surpluses or deficits at the beginning of the period and at the reporting date, and the changes during the period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.114(b) | Click or tap here to enter text. |
| | c) to the extent that the components of net assets are separately disclosed, a reconciliation between the carrying amount of each component of net assets and each reserve at the beginning and the end of the period, | <input type="checkbox"/> Yes <input type="checkbox"/> No | 1.114(c) | Click or tap here to enter text. |

Statement of Changes in Net Assets and Related Notes

| | | Response | GRAP Ref | Comments |
|--|---|---|----------|----------------------------------|
| | separately disclosing each change? | | | |
| | Where an entity has an investment in an associate, has its share of changes in net assets of the investee been recognised in net assets by the entity (investor) and in the statement of changes in net assets? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 7.46 | Click or tap here to enter text. |

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| 73. | Events After the Reporting Date (GRAP 14) | | | |
| | Adjusting events after the reporting date | | | |
| 73.1 | Have the amounts recognised in the financial statements been adjusted to reflect adjusting events after the reporting date? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 14.07 | Click or tap here to enter text. |
| | NOTE: the amounts recognized in the financial statements should not be adjusted for non-adjusting events after the reporting date. [14.9] | | | |
| | Dividends or similar distributions | | | |
| 73.2 | Where an entity declares dividends or similar distributions after the reporting date, are these disclosed in the notes to the annual financial statements? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 14.13 | Click or tap here to enter text. |
| | NOTE: dividends or similar distributions declared after the reporting date should not be recognized as a liability at the reporting date. [14.11] | | | |
| | Going concern | | | |
| | NOTE: where those responsible for the preparation of the financial statements or the governing body determine after the reporting date either that there is an intention to liquidate the entity or to cease operating, or that there is no realistic alternative but to do so, the financial statements should not be prepared on a going concern basis [14.15] | | | |
| | Restructuring | | | |
| 73.3 | Where a restructuring announced after the reporting date meets the definition of a non-adjusting event, have appropriate disclosures been made in accordance with GRAP 14? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 14.22 | Click or tap here to enter text. |
| | Disclosures | | | |
| 73.4 | Has the date when the financial statements were authorized for issue and who gave that authorization been disclosed? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 14.23 | Click or tap here to enter text. |
| 73.5 | Where the entity has received information after the reporting date, but before the financial statements are authorized for issue, about conditions that existed at the reporting date, have the disclosures that relate to these conditions been updated in the light of the new information? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 14.25 | Click or tap here to enter text. |
| 73.6 | Where non-adjusting events after the reporting date could influence the economic decisions of users taken on the basis of the financial statements, has the entity disclosed the following for each material category of non-adjusting event after the reporting date: | <input type="checkbox"/> N/A | 14.27 | Click or tap here to enter text. |

Other Topics

| | | Response | GRAP Ref | Comments |
|-------------|---|---|----------|----------------------------------|
| | a) the nature of the event | <input type="checkbox"/> Yes <input type="checkbox"/> No | 14.27(a) | Click or tap here to enter text. |
| | b) an estimate of its financial effect, or a statement that such an estimate cannot be made? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 14.27(b) | Click or tap here to enter text. |
| 74. | Segment Reporting (GRAP 18) | | | |
| | NOTE: where both consolidated financial statements of a government or other economic entity and the separate financial statements of the parent entity are presented together, segment information need be presented only on the basis of the consolidated financial statements [18.4]. | | | |
| 74.1 | Have the entity's separate segments been identified? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.10 | Click or tap here to enter text. |
| 74.2 | Has the entity reported information about each segment identified in accordance with GRAP 18 separately or in aggregate? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.14 | Click or tap here to enter text. |
| | NOTE: an entity may combine segments if the segments have similar economic characteristics and share a majority of the aggregation criteria listed in GRAP 18.16 or are individually significant and a practical limit has been reached in accordance with GRAP 18.17 [18.15] | | | |
| 74.3 | Where the entity has restructured its internal organisation in a manner that causes the composition of its reportable segments to change, has the corresponding information for earlier periods been restated? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.28 | Click or tap here to enter text. |
| | NOTE: the corresponding information for earlier periods must be restated unless the information is not available and the cost to develop it would be excessive. The determination of whether the information is not available and the cost to develop would be excessive is made for each individual item of disclosure. [18.28] | | | |
| 74.4 | Where the entity has restructured its internal organisation in a manner that causes the composition of its reportable segments to change, has the entity disclosed whether it has restated the corresponding items of segment information for earlier periods? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.28 | Click or tap here to enter text. |
| 74.5 | If the entity has not restaged the corresponding items of segment information for earlier periods, has the entity disclosed segment information for the current period on both the old basis and the new basis? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.29 | Click or tap here to enter text. |

Other Topics

| | | Response | GRAP Ref | Comments |
|--------------|--|---|----------------------|----------------------------------|
| | NOTE: the disclosure of the current period information on the old and new basis is required only if the information is available and the cost to develop it would not be excessive [18.29]. | | | |
| | NOTE: this disclosure is only done in the year in which the change occurs [18.29]. | | | |
| | Disclosures on segment information | | | |
| 74.6 | Has the entity disclosed the factors used to identify the entity's reportable segments? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.20(a) 18.19(a) | Click or tap here to enter text. |
| 74.7 | Has the entity disclose whether the segments have been aggregated and the basis for the aggregation? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.20(b) 18.19(a) | Click or tap here to enter text. |
| 74.8 | Has the entity disclosed the types of goods and/or services delivered by each segment? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.20I 18.19(a) | Click or tap here to enter text. |
| 74.9 | Does each segment report a measure of surplus or deficit for the period and the basis of measurement? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.21 18.19(b) | Click or tap here to enter text. |
| 74.10 | Has the following been disclosed about each reportable segment? | <input type="checkbox"/> N/A | 18.21 | Click or tap here to enter text. |
| | a) external revenue from non-exchange transactions? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.21(a) | Click or tap here to enter text. |
| | b) external revenue from exchange transactions? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.21(b) | Click or tap here to enter text. |
| | c) revenue from transactions with other segments in the same entity? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.21I | Click or tap here to enter text. |
| | d) interest revenue | <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.21(d) | Click or tap here to enter text. |
| | e) interest expense | <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.21(e) | Click or tap here to enter text. |
| | f) depreciation and amortisation | <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.21(f) | Click or tap here to enter text. |
| | g) material items of revenue and expenses disclosed in accordance with GRAP 1? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.21(g) | Click or tap here to enter text. |
| | h) the entity's interest in the surplus or deficit of associates and joint ventures accounted for by the equity method? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.21(h) | Click or tap here to enter text. |

Other Topics

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| | i) income tax expenses (if applicable)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.21(i) | Click or tap here to enter text. |
| | j) material non-cash items other than depreciation and amortisation? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.21(j) | Click or tap here to enter text. |
| | NOTE: the above information is disclosed for each reportable segment if the specified amounts are included in the measure of segment surplus/deficit if the specified amounts are included in the measure of segment surplus or deficit reviewed by management, or are otherwise regularly provided to management, even if not included in that measure of segment surplus or deficit [18.21]. | | | |
| | NOTE: an entity reports interest revenue separately from interest expense for each segment reported unless a majority of the segment's revenue is from interest, and management 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 such a situation an entity may report segment interest revenue net of interest expense and then disclose that it has done so [18.22] | | | |
| 74.11 | Has the entity disclosed a measure of assets and liabilities for each reportable segment and the basis of measurement? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.21 18.19(b) | Click or tap here to enter text. |
| | NOTE: the above is disclosed if such amounts are regularly provided to management [18.21]. | | | |
| 74.12 | Has the following been disclosed about each reportable segment? | <input type="checkbox"/> N/A | 18.23 | Click or tap here to enter text. |
| | a) the amount of investment in associates and joint ventures accounted for by the equity method? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.23(a) | Click or tap here to enter text. |
| | b) the amounts of additions to non-current assets other than financial instruments, deferred tax assets (where applicable), post-employee benefit assets and rights arising under insurance contracts? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.23(b) | Click or tap here to enter text. |
| | NOTE: the above is disclosed if the specified amounts are included in the measure of segment assets reviewed by management or otherwise regularly provided to management, even if not included in the measure of segment assets [18.23] | | | |
| 74.13 | If amounts are allocated to reported segment surplus/deficit, assets or liabilities are they allocated on a reasonable basis? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.24 | Click or tap here to enter text. |
| 74.14 | Are the segment surplus/deficit, assets or liabilities measured in accordance with the relevant principles in GRAP? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.25 | Click or tap here to enter text. |

Other Topics

| | | Response | GRAP Ref | Comments |
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| 74.15 | Has the entity disclosed the basis of accounting for any transactions between reportable segments? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.26(a) | Click or tap here to enter text. |
| 74.16 | Has the entity disclosed the nature of any difference between the measurements of reportable segments' surplus or deficit and the entity's surplus or deficit and discontinued operations? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.26(b) | Click or tap here to enter text. |
| NOTE: these differences could include accounting policies and policies for allocation of centrally incurred costs that are necessary for an understanding of the reported segment information [18.26(b)]. | | | | |
| 74.17 | Has the entity disclosed the nature of any difference between the measurements of the reportable segments' assets and the entity's assets? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.26(c) | Click or tap here to enter text. |
| NOTE: these differences could include accounting policies and policies for the allocation of jointly-used assets that are necessary for an understanding of the reported segment information [18.26] | | | | |
| 74.18 | Has the entity disclosed the nature of any difference between the measurements of the reportable segments' liabilities and the entity's liabilities? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.26(d) | Click or tap here to enter text. |
| NOTE: these differences could include accounting policies and policies for the allocation of jointly-utilized assets that are necessary for an understanding of the reported segment information [18.26(d)] | | | | |
| 74.19 | Has the entity disclosed the nature of any changes from prior periods in the measurement methods used to determine reported segment surplus or deficit and the effect, if any, of those changes on the measurement of segment surplus or deficit? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.26(e) | Click or tap here to enter text. |
| 74.20 | Has the entity disclosed the nature and effect of any asymmetrical allocations to reportable segments? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.26(f) | Click or tap here to enter text. |
| 74.21 | Has the entity provided a reconciliation of all of the following? | | 18.27 | Click or tap here to enter text. |
| | a) the total of the reportable segments' revenues to the entity's revenues | <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.27(a) | Click or tap here to enter text. |
| | b) the total reportable segments' measures of surplus or deficit to | <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.27(b) | Click or tap here to enter text. |

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| | the entity's surplus or deficit before discontinued operations? | | | |
| | c) the total of the reportable segments' assets to the entity's assets | <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.27(c) | Click or tap here to enter text. |
| | d) the total of the reportable segments' liabilities to the entity's liabilities | <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.27(d) | Click or tap here to enter text. |
| | e) the total of the reportable segments' amounts for every other material item of information disclosed to the corresponding amount for the entity? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.27(e) | Click or tap here to enter text. |
| 74.22 | Has the entity disclosed the geographical areas in which it operates that are relevant for decision-making purposes, including any foreign countries? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.31 | Click or tap here to enter text. |
| 74.23 | Has the entity disclosed the following geographical information, unless the necessary information is not available and the cost to develop it would be excessive: | <input type="checkbox"/> N/A | 18.32 | Click or tap here to enter text. |
| | a) external revenues from non-exchange transactions and external revenues from exchange transactions attributed to the geographical areas in which it operates? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.32(a) | Click or tap here to enter text. |
| | b) total expenditure attributed to the geographical areas? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.32(b) | Click or tap here to enter text. |
| | c) non-current assets other than financial instruments, deferred tax assets (where applicable), post-employment benefit assets, and rights arising under insurance contracts for the geographical areas? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 18.32(c) | Click or tap here to enter text. |
| | NOTE: the amounts reported should be based on the financial information that is used to produce the entity's financial statements. If the necessary information is not available and the cost to develop it would be excessive, that fact should be disclosed [18.32]. | | | |
| 74.24 | Has the following been disclosed for each reportable segment based on an entity's primary reporting format: | <input type="checkbox"/> N/A | 21.78 26.120 | Click or tap here to enter text. |
| | a) the amount of impairment losses recognised in surplus or deficit and directly in net assets during the period; and? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 21.78(a) 26.120(a) | Click or tap here to enter text. |

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| | b) the amount of reversals of impairment losses recognised in surplus or deficit and directly in net assets during the period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 21.78(b) 26.120(b) | Click or tap here to enter text. |
| 75. | Related Party Disclosures (GRAP 20) | | | |
| 75.1 | Have related party relationships where control exists been disclosed? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 20.24 | Click or tap here to enter text. |
| 75.2 | Where control exists, has the entity disclosed the name of its controlling party and if different, the name of the ultimate controlling entity? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 20.24 | Click or tap here to enter text. |
| 75.3 | Subject to the exemptions in GRAP 20, if a reporting entity has had related party transactions during the periods covered by the financial statements, has the entity then disclosed the nature of the related party relationship as well as information about those transactions and outstanding balances, including commitments, necessary for the users to understand the potential effect of the relationship on the financial statements? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 20.27 | Click or tap here to enter text. |
| | NOTE: a reporting entity is exempt from all the disclosure requirements in GRAP 20 in relation to related party transactions if that transaction occurs within: (a) normal supplier and/or client/recipient relationships on terms and conditions no more or less favourable than those which it is reasonable to expect the entity to have adopted if dealing with that individual entity or person in the same circumstances; and (b) terms and conditions within the normal operating parameters established by that reporting entity's legal mandate [20.32]. | | | |
| 75.4 | At a minimum, have the following disclosures in respect of related party transactions been disclosed: | <input type="checkbox"/> N/A | 20.27 | Click or tap here to enter text. |
| | a) the amount of the transactions? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 20.27(a) | Click or tap here to enter text. |
| | b) the amount of outstanding balances, including commitments? And: | <input type="checkbox"/> N/A | 20.27(b) | Click or tap here to enter text. |
| | (i) their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 20.27(b) (i) | Click or tap here to enter text. |
| | (ii) details of any guarantees given or received? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 20.27(b) (ii) | Click or tap here to enter text. |

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| | c) provisions for doubtful debts related to the amount of outstanding balances? And | <input type="checkbox"/> Yes <input type="checkbox"/> No | 20.27(c) | Click or tap here to enter text. |
| | d) the expense recognised during the period in respect of bad or doubtful debts due from related parties? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 20.27(d) | Click or tap here to enter text. |
| 75.5 | Have the required disclosures been made separately for each of the following categories: | <input type="checkbox"/> N/A | 20.28 | Click or tap here to enter text. |
| | a) the controlling entity? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.28(a) | Click or tap here to enter text. |
| | b) entities with joint control or significant influence over the entity? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.28(b) | Click or tap here to enter text. |
| | c) controlled entities? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.28(c) | Click or tap here to enter text. |
| | d) associates? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.28(d) | Click or tap here to enter text. |
| | e) joint ventures in which the entity is a venture? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.28(e) | Click or tap here to enter text. |
| | f) management? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.28(f) | Click or tap here to enter text. |
| | g) other related parties? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 2.28(g) | Click or tap here to enter text. |
| 75.6 | Where a reporting entity is exempt from the disclosures in accordance with GRAP 20, has the entity disclosed the narrative information about the nature of the transactions and the related outstanding balances to enable users of the reporting entity's financial statements to understand the effect of related party transactions on its financial statements? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 20.34 | Click or tap here to enter text. |
| 75.7 | Has the entity disclosed the remuneration of management per person and in aggregate, disclosed for each class of management, in the following categories: | <input type="checkbox"/> N/A | 20.35 | Click or tap here to enter text. |
| | a) fees for services as a member of management? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 20.35(a) | Click or tap here to enter text. |
| | b) basic salary? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 20.35(b) | Click or tap here to enter text. |

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| | c) bonuses and performance related payments? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 20.35(c) | Click or tap here to enter text. |
| | d) other short-term employee benefits? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 20.35(d) | Click or tap here to enter text. |
| | e) post-employment benefits such as pensions, other retirement benefits, post-employment life insurance and post-employment medical care? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 20.35(e) | Click or tap here to enter text. |
| | f) termination benefits? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 20.35(f) | Click or tap here to enter text. |
| | g) other long-term benefits | <input type="checkbox"/> Yes <input type="checkbox"/> No | 20.35(g) | Click or tap here to enter text. |
| | h) any commission, gain or surplus sharing arrangements | <input type="checkbox"/> Yes <input type="checkbox"/> No | 20.35(h) | Click or tap here to enter text. |
| | i) any other benefits received | <input type="checkbox"/> Yes <input type="checkbox"/> No | 20.35(i) | Click or tap here to enter text. |
| 75.8 | Has the entity made separate disclosures about the major classes of management? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 20.36 | Click or tap here to enter text. |
| 76. | Presentation of Budget Information (GRAP 24) | | | |
| | Presentation of a comparison of budget and actual amounts | | | |
| 76.1 | Has a comparison of the budget amounts for which the entity is held publicly accountable and actual amounts been presented either as a separate additional financial statement or as additional budget columns in the financial statements currently presented in accordance with GRAPs? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 24.12 | Click or tap here to enter text. |
| 76.2 | Where the comparison of budget and actual amounts has been presented as additional budget columns in the primary financial statements, have the financial statements and the budget been prepared on a comparable basis? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 24.19 | Click or tap here to enter text. |
| 76.3 | Has the comparison of budget and actual amounts separately presented for each level of legislative oversight: | <input type="checkbox"/> N/A | 24.12 | Click or tap here to enter text. |
| | a) the original and final budget amounts? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 24.12(a) | Click or tap here to enter text. |

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| | b) the actual amounts on a comparable basis? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 24.12(b) | Click or tap here to enter text. |
| 76.4 | Has an explanation of material differences between the budget and actual amounts been presented in the notes, except where such explanation has been included in other public documents issued in conjunction with the financial statements and a cross-reference to those documents has been made in the notes? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 24.12(c) | Click or tap here to enter text. |
| Changes from approved to final budget | | | | |
| 76.5 | Has an explanation of changes between the approved and final budget been presented in the notes, or in a report issued before, at the same time as, or in conjunction with the financial statements, with a cross-reference to the report in the notes? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 24.27 | Click or tap here to enter text. |
| NOTE: the explanation of changes should will include whether, for example, changes arise as a consequence of reallocations within the approved budget parameters or as a consequence of other factors, such as changes in the overall budget parameters, including changes in government policy [24.28]. | | | | |
| Comparable basis | | | | |
| 76.6 | Have all comparisons of budget and actual amounts been presented on a comparable basis to the budget? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 24.30 | Click or tap here to enter text. |
| Note disclosures of budgetary basis, period and scope | | | | |
| 76.7 | Has an explanation of the budgetary basis and classification basis adopted in the approved budget been disclosed in the notes? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 24.38 | Click or tap here to enter text. |
| 76.8 | Has the period of the approved budget been disclosed in the notes? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 24.42 | Click or tap here to enter text. |
| 76.9 | Have the entities included in the approved budget been identified in the notes? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 24.44 | Click or tap here to enter text. |
| Reconciliation of actual amounts on a comparable basis and actual amounts in the financial statements | | | | |
| 76.10 | Where the financial statements and the budget are not prepared on a comparable basis, has a reconciliation of the actual amounts presented on a | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 24.46 | Click or tap here to enter text. |

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| | comparable basis to the budget and the actual amounts presented in the financial statements, been disclosed on the face of the statement of comparison of budget and actual amounts or in the notes? | | | |
| 76.11 | Has the reconciliation identified separately any basis, timing and entity differences for the following: | <input type="checkbox"/> N/A | 24.46 | Click or tap here to enter text. |
| | a) where the accrual basis is adopted for the budget, total revenues, total expenses and net cash flows from operating activities, investing activities and financing activities? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 24.46(a) | Click or tap here to enter text. |
| | b) where a basis other than the accrual basis is adopted for the budget, net cash flows from operating activities, investing activities and financing activities? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 24.46(b) | Click or tap here to enter text. |
| | NOTE: the disclosure of comparative information in respect of the previous period in accordance with the requirements of GRAP 24 Presentation of Budget Information in Financial Statements is not required [24.51]. | | | |
| 77. | Discontinued Operations (GRAP 100) | | | |
| 77.1 | Has the following been disclosed? | <input type="checkbox"/> N/A | 100.10 | Click or tap here to enter text. |
| | a) a single amount on the face of the statement of financial performance comprising the total of: | <input type="checkbox"/> N/A | 100.10(a) | Click or tap here to enter text. |
| | (i.) the post-tax surplus or deficit of discontinued operations? And | <input type="checkbox"/> Yes <input type="checkbox"/> No | 100.10(a) (i) | Click or tap here to enter text. |
| | (ii.) the post-tax gain or loss recognised on the disposal of discontinued operation? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 100.10(a) (ii) | Click or tap here to enter text. |
| | b) an analysis of the single amount in (a) into: | <input type="checkbox"/> N/A | 100.10(b) | Click or tap here to enter text. |
| | (i.) the revenue, expenses and pre-tax surplus or deficit of discontinued operations? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 100.10(b) (i) | Click or tap here to enter text. |
| | (ii.) the related income tax expense as required by paragraph 81(h) of the International Accounting Standard on Income tax (IAS 12)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 100.10(b) (ii) | Click or tap here to enter text. |
| | (iii.) the gain or loss recognised on the disposal of the discontinued operation. The analysis maybe presented in | <input type="checkbox"/> Yes <input type="checkbox"/> No | 100.10(b) (iii) | Click or tap here to enter text. |

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| | the notes or on the face of the statement of financial performance. If it is presented on the face of the statement of financial performance it shall be presented in a section identified as relating to discontinued operations i.e. separately from continuing operations | | | |
| NOTE: The analysis may be presented in the notes or on the face of the statements of financial performance. | | | | |
| | c) the net cash flows attributable to the operating, investing and financing activities of discontinued operations either in the notes or on the face of the financial statements? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 100.10(c) | Click or tap here to enter text. |
| Disclosures on discontinued operations | | | | |
| 77.2 | Has the entity disclosed the following information in the notes in the period in which the disposal of component occurs? | <input type="checkbox"/> N/A | 100.13 | Click or tap here to enter text. |
| | a) description of component? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 100.13(a) | Click or tap here to enter text. |
| | b) a description of facts and circumstance of the disposal and | <input type="checkbox"/> Yes <input type="checkbox"/> No | 100.13(b) | Click or tap here to enter text. |
| | c) if applicable, the segment in which the Standard of GRAP Segment Reporting | <input type="checkbox"/> Yes <input type="checkbox"/> No | 100.13(c) | Click or tap here to enter text. |
| 77.3 | Has the entity classified separately 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? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 100.12 | Click or tap here to enter text. |
| 77.4 | Has the entity disclosed the nature and amount of such adjustments? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 100.12 | Click or tap here to enter text. |
| 78. | Transfer of Functions Between Entities Under Common Control (GRAP 105) | | | |
| | Identifying the acquirer and transferor | | | |
| 78.1 | For each transfer of functions between entities under common control has an acquirer and a transferor been identified? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.16 | Click or tap here to enter text. |

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| | Determining the transfer date | | | |
| 78.2 | Has the acquirer and the transferor identified the transfer date, being the date on which the acquirer obtains control and the transferor loses control of that function? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.22 | Click or tap here to enter text. |
| | Assets acquired or transferred and liabilities assumed or relinquished | | | |
| 78.3 | Have the recognition of assets and liabilities by the acquirer, and the derecognition of assets and liabilities by the transferor been subject to the terms and conditions of the binding arrangement rather than the result of separate transactions? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.25 105.26 | Click or tap here to enter text. |
| 78.4 | Have amounts that are not part of a transfer of functions been identified and accounted for in terms of the relevant GRAP? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.28 | Click or tap here to enter text. |
| | Accounting by the acquirer – initial recognition and measurement | | | |
| 78.5 | At the transfer date, has the acquirer recognised: a) the purchase consideration paid (if any) to the transferor? And b) all the assets acquired and liabilities assumed in a transfer of functions? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.35 | Click or tap here to enter text. |
| 78.6 | Has the acquirer classified or designated the asset acquired or liabilities assumed as necessary to apply other standards of GRAP subsequent to the transfer date? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.48 | Click or tap here to enter text. |
| 78.7 | Are assets acquired and liabilities assumed measured at their carrying amounts? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.35 | Click or tap here to enter text. |
| 78.8 | Where the transferor did not apply the standards of GRAP, did the acquirer adjust the basis of accounting used for the assets acquired and liabilities assumed prior to the date of transfer? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.37 | Click or tap here to enter text. |
| 78.9 | Is the difference between the carrying amounts of assets acquired and liabilities assumed and the consideration paid (if any) to the transferor recognised in accumulated surplus or deficit? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.39 | Click or tap here to enter text. |

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| | NOTE: the consideration paid by the acquirer can be in the form of cash, cash equivalents or other assets. If the consideration paid is in the form of other assets, the acquirer de-recognises such assets, at their carrying values, on the date of transfer [105.38] | | | |
| | Measurement period | | | |
| 78.10 | Where the transfer of functions is incomplete at the end of the reporting period, are provisional amounts reported by the acquirer? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.40 | Click or tap here to enter text. |
| 78.11 | Are provisional amounts adjusted retrospectively to reflect new information obtained about facts and circumstances that existed as of the transfer date and, if known, would have affected the measurement of the amounts recognised as of that date? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.40 | Click or tap here to enter text. |
| 78.12 | Has the measurement period ended as soon as the acquirer receives information it was seeking about facts and circumstances that existed as of the transfer dates or learns that more information is not obtainable? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.40 | Click or tap here to enter text. |
| | NOTE: the measurement period cannot exceed two years from the transfer date [105.40]. | | | |
| 78.13 | Has the acquirer accounted for acquisition-related costs as an expense in the period in which the costs are incurred and the services are received, with exception of the costs incurred to issue debt or equity securities (if applicable)? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.46 | Click or tap here to enter text. |
| | NOTE: costs incurred to issue debt or equity securities are accounted for in terms of GRAP 104 on Financial Instruments [105.46]. | | | |
| | Subsequent measurement | | | |
| 78.14 | Has the acquirer subsequently measured all assets acquired and liabilities assumed in accordance with the applicable standard of GRAP? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.47 | Click or tap here to enter text. |
| | Disclosure by the acquirer | | | |
| 78.15 | Has the acquirer disclosed the following for each transfer of functions that occurred during the reporting period: | <input type="checkbox"/> N/A | 105.58 | Click or tap here to enter text. |
| | a) for each affected line item in the financial statements, the value of the assets acquired and liabilities assumed in a transfer of functions? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.58(a) | Click or tap here to enter text. |

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| | b) the difference between the carrying amounts of the assets acquired, the liabilities assumed and the consideration paid (if any) to the transferor and any adjustments required to the basis of accounting, as a separate line item in net assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.58(b) | Click or tap here to enter text. |
| | c) additional contingent liabilities and contingent assets disclosed attributable to the transfer of functions? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.58(c) | Click or tap here to enter text. |
| | d) revenue and expenditure attributable to a transfer of functions subsequent to its transfer? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.58(d) | Click or tap here to enter text. |
| NOTE: financial statements of subsequent periods need not repeat these disclosures [105.58] | | | | |
| 78.16 | If the disclosures required by GRAP 105 or other standards of GRAP do not meet the objectives set out in paragraph 58, has additional information been disclosed meet those objectives? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.59 | Click or tap here to enter text. |
| 78.17 | Has the acquirer disclosed the following: | <input type="checkbox"/> N/A | 105.60 | Click or tap here to enter text. |
| | a) the reasons why the initial accounting for the transfer of functions is incomplete? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.60(a) | Click or tap here to enter text. |
| | b) the assets, liabilities, or any consideration for which the initial accounting is incomplete? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.60(b) | Click or tap here to enter text. |
| | c) the nature and the amount of any measurement period adjustments recognised during the reporting period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.60(c) | Click or tap here to enter text. |
| NOTE: the above is disclosed for each material transfer of functions or in aggregate for individually immaterial transfer of functions that are material collectively if the initial accounting for a transfer of functions is incomplete [105.60] | | | | |
| Accounting by the transferor | | | | |
| 78.18 | As of the transfer date, has the transferor derecognised all the assets transferred and liabilities relinquished in a transfer of functions at their carrying amounts? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.51 | Click or tap here to enter text. |
| 78.19 | Has the difference between the carrying amounts of the assets and liabilities and consideration received | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.54 | Click or tap here to enter text. |

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| | (if any) been recognised in accumulated surplus or deficit? | | | |
| | Disclosure by the transferor | | | |
| 78.20 | Has the transferor disclosed the following for each transfer of functions that occurred during the reporting period: | <input type="checkbox"/> N/A | 105.61 | Click or tap here to enter text. |
| | a) for each affected line item in the financial statements, the carrying amounts of assets transferred and liabilities relinquished? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.61(a) | Click or tap here to enter text. |
| | b) the difference between the carrying amounts of the assets transferred, the liabilities relinquished and the consideration received (if any) from the acquirer, as a separate line item in net assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.61(b) | Click or tap here to enter text. |
| | NOTE: the financial statements of subsequent periods need not repeat these disclosures [105.61]. | | | |
| | NOTE: the above is disclosed in addition to the requirements in GRAP 100 on Discontinued Operations [106.61]. | | | |
| | Disclosure by the acquirer and the transferor | | | |
| 78.21 | Has the following information been disclosed to enable users of the financial statements to evaluate the nature and financial effect of the transfer of functions that occurs either: a) during the current reporting period? Or b) after the end of the reporting period but before the financial statements are authorised for issue? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.55 | Click or tap here to enter text. |
| 78.22 | Has the following been disclosed for a transfer of functions that occurred during the reporting period: | <input type="checkbox"/> N/A | 105.56 | Click or tap here to enter text. |
| | a) the accounting policy adopted for a transfer of functions that occurred during the reporting period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.56(a) | Click or tap here to enter text. |
| | b) the name of entities involved in the transfer of functions, a brief description of the functions transferred and the reason for undertaking the transaction or event? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.56(b) | Click or tap here to enter text. |

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| | | Response | GRAP Ref | Comments |
|--------------|---|---|-----------|----------------------------------|
| | c) the transfer date? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.56(c) | Click or tap here to enter text. |
| 78.23 | For transactions that are recognised separately from the transfer of functions: | <input type="checkbox"/> N/A | 105.57 | Click or tap here to enter text. |
| | a) a description of each transaction? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.57(a) | Click or tap here to enter text. |
| | b) how the transactions were accounted for? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.57(b) | Click or tap here to enter text. |
| | c) the amounts recognised for each transaction and the line item in the financial statements in which each amount was recognised? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.57(c) | Click or tap here to enter text. |
| | d) if the transaction is the effective settlement of a pre-existing relationship, the method used to determine the settlement amount? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 105.57(d) | Click or tap here to enter text. |
| 79. | Transfer of Functions Between Entities Not Under Common Control (GRAP 106) | | | |
| | Identifying a transfer of functions between entities not under common control | | | |
| 79.1 | Has a transaction or event resulted in a transfer of an integrated set of activities that is capable of being conducted and managed for purposes of achieving an entity's objectives, either by providing economic benefits or service potential (i.e. a function)? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.19 | Click or tap here to enter text. |
| 79.2 | Has each transfer of function been accounted for by applying the acquisition method? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.22 | Click or tap here to enter text. |
| 79.3 | If the assets acquired or liabilities assumed are not a function, has the transaction or event been accounted for in accordance with the applicable standard of GRAP? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.19 | Click or tap here to enter text. |
| | Identifying the acquirer | | | |
| 79.4 | For each transfer of functions, has the acquirer been identified? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.24 | Click or tap here to enter text. |
| | NOTE: an acquirer is an entity that obtains control of the acquiree or transferor. | | | |
| | Determining the acquisition date | | | |
| 79.5 | Has the acquisition date, being the date on which the acquirer obtains | <input type="checkbox"/> N/A | 106.30 | Click or tap here to enter text. |

Other Topics

| | | Response | GRAP Ref | Comments |
|--|---|---|----------|----------------------------------|
| | control over the acquiree, been identified? | <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| Recognising and measuring the identifiable assets acquired, the liabilities assumed and any non-controlling interest in the acquiree | | | | |
| Recognition principle | | | | |
| 79.6 | Have all identifiable assets acquired, liabilities assumed and any non-controlling interests in the acquiree been recognised at the acquisition date? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.33 | Click or tap here to enter text. |
| NOTE: to qualify for recognition as part of applying the acquisition method, the identifiable assets acquired and liabilities assumed must meet the definitions of assets and liabilities in the Framework for the Preparation and Presentation of Financial Statements and the recognition criteria in the applicable standards of GRAP at the acquisition date [106.34] | | | | |
| NOTE: to qualify for recognition as part of applying the acquisition method, the identifiable assets acquired and liabilities assumed must be part of what the acquirer and the acquiree (or former owners) agreed in the binding arrangement rather than as a result of separate transactions [106.35]. | | | | |
| 79.7 | Has the acquirer classified or designated the identifiable assets acquired or liabilities assumed as necessary to apply other standards of GRAP subsequent to the transfer date? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.45 | Click or tap here to enter text. |
| NOTE: the acquirer makes those classifications or designations on the basis of the terms of the binding arrangement, economic conditions, its operating or accounting policies and other relevant conditions as they exist at the acquisition date [106.45] | | | | |
| 79.8 | Has the acquirer recognised as of the acquisition date a contingent liability assumed in a transfer of functions if it has a present obligation that arises from past events and its fair value can be measured reliably? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.57 | Click or tap here to enter text. |
| NOTE: contrary to GRAP 19, the acquirer recognises a contingent liability assumed in a transfer of functions at the acquisition date even if it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation [106.57] | | | | |
| Measurement principle | | | | |
| 79.9 | Has the acquirer measured all identifiable assets acquired and liabilities assumed at their acquisition-date fair values? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.48 | Click or tap here to enter text. |
| 79.10 | Has the acquirer recognised and measured a liability (or asset, if any) related to the acquiree's employee benefit obligations in accordance with GRAP 25? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.58 | Click or tap here to enter text. |

Other Topics

| | | Response | GRAP Ref | Comments |
|--|---|---|----------|----------------------------------|
| 79.11 | Has the acquirer recognised an indemnification asset at the same time that it recognises the indemnified item? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.59 | Click or tap here to enter text. |
| 79.12 | Has the recognised indemnification asset been recognised at its acquisition-date fair value? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.59 | Click or tap here to enter text. |
| 79.13 | Has the acquirer measured the value of a reacquired right recognised as an intangible asset on the basis of the remaining contractual term of the related contract or other binding arrangement? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.61 | Click or tap here to enter text. |
| Recognising and measuring the difference between the assets acquired and liabilities assumed and the consideration transferred (if any) | | | | |
| 79.14 | Has the acquirer recognised the difference between the assets acquired and liabilities assumed and the consideration transferred (if any) in surplus or deficit? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.64 | Click or tap here to enter text. |
| Measurement period | | | | |
| 79.15 | Where the transfer of functions is incomplete at the end of the reporting period, are provisional amounts reported by the acquirer? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.71 | Click or tap here to enter text. |
| 79.16 | Are provisional amounts adjusted retrospectively to reflect new information obtained about facts and circumstances that existed as of the transfer date and, if known, would have affected the measurement of the amounts recognised as of that date? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.71 | Click or tap here to enter text. |
| 79.17 | Has the measurement period ended as soon as the acquirer receives information it was seeking about facts and circumstances that existed as of the transfer dates or learns that more information is not obtainable? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.71 | Click or tap here to enter text. |
| NOTE: the measurement period cannot exceed two years from the transfer date [106.71]. | | | | |
| 79.18 | Has the acquirer accounted for acquisition-related costs as an expense in the period in which the costs are incurred and the services are received, with exception of the costs incurred to issue debt or equity securities (if applicable)? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.83 | Click or tap here to enter text. |

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| | | Response | GRAP Ref | Comments |
|--------------|--|---|-----------|----------------------------------|
| | NOTE: costs incurred to issue debt or equity securities are accounted for in terms of GRAP 104 on Financial Instruments [106.83]. | | | |
| | Subsequent measurement and accounting | | | |
| 79.19 | Has the acquirer subsequently measured and accounted for assets acquired, liabilities assumed or incurred on the residual interest issued in a transfer of functions in accordance with the applicable standard of GRAP? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.84 | Click or tap here to enter text. |
| 79.20 | Are reacquired rights recognised as intangible assets amortised over the remaining contract period of the contract in which the right was granted? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.85 | Click or tap here to enter text. |
| 79.21 | After initial recognition and until the liability has been settled, cancelled or expired, has the acquirer measured contingent liabilities recognised in a transfer of functions at the higher of: a) the amount that would have been recognised in accordance with GRAP 19? Or b) the amount initially recognised less, if appropriate, cumulative amortisation recognised in accordance with GRAP 9? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.86 | Click or tap here to enter text. |
| | NOTE: this requirement does not apply to contracts accounted for in accordance with GRAP 104 [106.86]. | | | |
| 79.22 | Has the acquirer measured an indemnification asset that was recognised at the acquisition date on the same basis as the indemnified liability or asset? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.87 | Click or tap here to enter text. |
| | NOTE: the measurement is subject to limitations set out in the binding arrangement, and for an indemnification asset that is not subsequently measured at its fair value, management's assessment of the collectability of the indemnification asset [106.87]. | | | |
| 79.23 | Has the acquirer accounted for any change in the fair value of contingent consideration that are not measurement period adjustments as follows: | <input type="checkbox"/> N/A | 106.88 | Click or tap here to enter text. |
| | a) contingent consideration classified as net assets are not remeasured and its subsequent settlement accounted for in net assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.88(a) | Click or tap here to enter text. |

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| | | Response | GRAP Ref | Comments |
|--------------------|--|---|-----------|----------------------------------|
| | <p>b) other contingent considerations that:</p> <p>(i.) is within the scope of GRAP 104, is measured at fair value at each reporting period with changes in fair value recognised in surplus or deficit?</p> <p>(ii.) Is not within the scope of GRAP 104, is measured at fair value at each reporting period with changes in fair value recognised in surplus or deficit?</p> | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.88(b) | Click or tap here to enter text. |
| Disclosures | | | | |
| 79.24 | Has the acquirer disclosed information that enables users of its financial statements to evaluate the nature and financial effect of a transfer of functions that occurred either: | <input type="checkbox"/> N/A | 106.90 | Click or tap here to enter text. |
| | a) during the reporting period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.90(a) | Click or tap here to enter text. |
| | b) after the end of the reporting period but before the financial statements are authorised for issue? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.90(b) | Click or tap here to enter text. |
| 79.25 | Has the acquirer disclosed the following information for each transfer of function that occurred during the reporting period: | <input type="checkbox"/> N/A | 106.91 | Click or tap here to enter text. |
| | a) the name and description of the acquiree? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.91(a) | Click or tap here to enter text. |
| | b) the acquisition date? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.91(b) | Click or tap here to enter text. |
| | c) the percentage of voting rights acquired through a residual interest? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.91(c) | Click or tap here to enter text. |
| | d) the primary reason for the transfer of functions and a description of how the acquirer obtained control of the acquiree? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.91(d) | Click or tap here to enter text. |
| | e) the acquisition-date fair value of the total consideration transferred and the acquisition-date fair value of each major class of consideration, such as: | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.91(e) | Click or tap here to enter text. |

Other Topics

| | | Response | GRAP Ref | Comments |
|--|---|---|--------------------|----------------------------------|
| | (i.) cash? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.91(e) (i) | Click or tap here to enter text. |
| | (ii.) other tangible or intangible assets, including a function or controlled entity of the acquirer? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.91(e) (ii) | Click or tap here to enter text. |
| | (iii.) liabilities incurred? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.91(e) (iii) | Click or tap here to enter text. |
| | (iv.) residual interests of the acquirer, including the number of instruments or interests issued or issuable and the method of determining the fair value of those instruments or interests? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.91(e) (iv) | Click or tap here to enter text. |
| | f) for contingent consideration arrangements and indemnification assets, has the acquirer disclosed: | <input type="checkbox"/> N/A | 106.91(f) | Click or tap here to enter text. |
| | (i.) the amount recognised as of the acquisition date? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.91(f) (i) | Click or tap here to enter text. |
| | (ii.) a description of the arrangement and the basis for determining the amount of payment? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.91(f) (ii) | Click or tap here to enter text. |
| | (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? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.91(f) (iii) | Click or tap here to enter text. |
| | NOTE: if the maximum amount of the payment is unlimited, the acquirer also discloses that fact [106.91(f)(iii)]. | | | |
| | g) for acquired receivables, per major class of receivables: | <input type="checkbox"/> N/A | 106.91(g) | Click or tap here to enter text. |
| | (i.) the fair value of the receivables? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.91(g) (i) | Click or tap here to enter text. |
| | (ii.) the gross contractual amounts receivable? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.91(g) (ii) | Click or tap here to enter text. |
| | (iii.) the best estimate at the acquisition date of the contractual cash flows not expected to be collected? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.91(g) (iii) | Click or tap here to enter text. |

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| | | Response | GRAP Ref | Comments |
|---|---|---|--------------------|----------------------------------|
| | h) the amounts recognised as of the acquisition date for each major class of assets acquired and liabilities assumed? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.91(h) | Click or tap here to enter text. |
| | i) additional contingent liabilities and contingent assets assumed or acquired in the transfer of functions? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.91(i) | Click or tap here to enter text. |
| | j) for transactions that are recognised separately from the acquisition of assets and assumption of liabilities in the transfer of functions: | <input type="checkbox"/> N/A | 106.91(j) | Click or tap here to enter text. |
| | (i.) a description of each transaction? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.91(j) (i) | Click or tap here to enter text. |
| | (ii.) how the acquirer accounted for each transaction? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.91(j) (ii) | Click or tap here to enter text. |
| | (iii.) the amounts recognised for each transaction and the line item in the financial statements in which each amount is recognised? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.91(j) (iii) | Click or tap here to enter text. |
| | (iv.) if the transaction is the effective settlement of a pre-existing relationship, the method used to determine the settlement amount? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.91(j) (iv) | Click or tap here to enter text. |
| | k) the disclosure of separately recognised transactions required by (j) includes the amount of acquisition-related costs, and separately, the amount of those costs recognised as an expense? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.91(k) | Click or tap here to enter text. |
| NOTE: the amount of any issue costs not recognised as an expense and how they are recognised should also be disclosed [106.91(j)(k). | | | | |
| | l) for each transfer of function in which the acquirer holds less than 100 per cent of the equity interests in the acquiree at the acquisition date: | <input type="checkbox"/> N/A | 106.91(l) | Click or tap here to enter text. |
| | (i.) the amount of the non-controlling interest in the acquiree recognised at the acquisition date and the measurement basis for that amount? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.91(l) (i) | Click or tap here to enter text. |
| | (ii.) for each non-controlling interest in an acquiree measured at fair value, the valuation techniques and | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.91(l) (ii) | Click or tap here to enter text. |

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| | | Response | GRAP Ref | Comments |
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| | key model inputs used for determining that value? | | | |
| | m) in a transfer of functions achieved in stages: | <input type="checkbox"/> N/A | 106.91(m) | Click or tap here to enter text. |
| | (i.) the acquisition-date fair value of the residual interest in the acquiree held by the acquirer immediately before the acquisition date? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.91(m) (i) | Click or tap here to enter text. |
| | (ii.) the amount of any gain or loss recognised as a result of remeasuring to fair value the residual interest in the acquiree held by the acquirer before the transfer of functions and the line item in the consolidated statement of financial performance in which that gain or loss is recognised? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.91(m) (ii) | Click or tap here to enter text. |
| | n) the following information: | <input type="checkbox"/> N/A | 106.91(n) | Click or tap here to enter text. |
| | (i.) the amounts of revenue and surplus or deficit of the acquiree since the acquisition date? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.91(n) (i) | Click or tap here to enter text. |
| | (ii.) the revenue and surplus or deficit of the combined entity for the current reporting period as though the acquisition date for all transfer of functions that occurred during the year had been as of the beginning of the annual reporting period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.91(n) (ii) | Click or tap here to enter text. |
| | NOTE: if the disclosure of any of the information required by paragraph 91 is impracticable, the acquirer discloses that fact and an explanation of why disclosure is impracticable [106.91]. | | | |
| 79.26 | Has the acquirer disclosed the difference between the assets acquired and liabilities assumed and the consideration transferred (if any) as a separate line item in the statement of financial performance? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.92 | Click or tap here to enter text. |
| 79.27 | For individually immaterial transfer of functions occurring during the reporting period that are material collectively, has the acquirer | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.93 | Click or tap here to enter text. |

Other Topics

| | | Response | GRAP Ref | Comments |
|--------------|--|---|--------------------|----------------------------------|
| | disclosed the aggregate of information required by paragraph 91I to (n)? | | | |
| 79.28 | Has the acquirer disclosed information that enables users of its financial statement to evaluate the financial effects of adjustments recognised in the current reporting period that relate to transfer of functions that occurred in the period or previous reporting periods? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.94 | Click or tap here to enter text. |
| 79.29 | Has the acquirer disclosed the following information for each material transfer of functions or in the aggregate for individually immaterial transfer of functions that are materially collectively: | <input type="checkbox"/> N/A | 106.95 | Click or tap here to enter text. |
| | a) If the initial accounting for a transfer of functions is incomplete for particular assets, liabilities, non-controlling interests or any consideration and the amounts recognised in the financial statements for the transfer of functions that have been determined: | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.95(a) | Click or tap here to enter text. |
| | (i.) the reasons why the initial accounting for the transfer of functions is incomplete? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.95(a) (i) | Click or tap here to enter text. |
| | (ii.) the assets, liabilities, residual interests or any consideration for which the initial accounting is incomplete? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.95(a) (ii) | Click or tap here to enter text. |
| | (iii.) the nature and the amount of any measurement period adjustments recognised during the reporting period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.95(a) (iii) | Click or tap here to enter text. |
| | 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: | <input type="checkbox"/> N/A | 106.95(b) | Click or tap here to enter text. |
| | (i.) any changes in the recognised amounts, including any differences arising upon settlement? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.95(b) (i) | Click or tap here to enter text. |
| | (ii.) any changes in the range of outcomes (undiscounted) | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.95(b) (ii) | Click or tap here to enter text. |

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| | | Response | GRAP Ref | Comments |
|--------------|---|---|----------------|----------------------------------|
| | and the reasons for those changes? | | | |
| | (iii.) the valuation techniques and key model inputs used to measure contingent consideration? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.95(b)(iii) | Click or tap here to enter text. |
| | c) for contingent liabilities recognised in a transfer of functions, has the acquirer disclosed the information required by paragraphs 107 and 108 of GRAP 19 for each class of provisions? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.95(c) | Click or tap here to enter text. |
| | d) the amount an explanation of any gain or loss recognised in the current reporting period that both: | <input type="checkbox"/> N/A | 106.95(d) | Click or tap here to enter text. |
| | (i.) relates to the identifiable assets acquired or liabilities assumed in a transfer of functions that was effected in the current or previous reporting period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.95(d)(i) | Click or tap here to enter text. |
| | (ii.) is of such a size, nature or incidence that disclosure is relevant to understanding the combined entity's financial statements? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.95(d)(ii) | Click or tap here to enter text. |
| 79.30 | If the specific disclosures required by this and other standards of GRAP do not meet the objectives set out in paragraph 91 and 95, has the acquirer disclosed whatever additional information is necessary to meet these objectives? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 106.96 | Click or tap here to enter text. |
| 80. | Mergers (GRAP 107) | | | |
| | Identifying the combined entity and combining entities | | | |
| 80.1 | For each merger has the combined entity and the combining entities been identified? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 107.09 | Click or tap here to enter text. |
| | Determining the merger date | | | |
| 80.2 | Has the combined entity and the combining entities identified the merger date? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 107.13 | Click or tap here to enter text. |
| | NOTE: the merger dates is the date on which the new reporting entity obtains control of the assets and liabilities and the combining entities lose control of their assets and liabilities [107.13]. | | | |
| | Assets acquired or transferred and/or liabilities assumed or derecognised | | | |

Other Topics

| | | Response | GRAP Ref | Comments |
|--|--|---|----------|----------------------------------|
| 80.3 | Are the recognition of assets and liabilities by the combined entity, and the transfer and derecognition of assets and liabilities by the combining entities subject to the terms and conditions of the binding arrangement? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 107.16 | Click or tap here to enter text. |
| NOTE: the assets and liabilities that qualify for recognition as set out in the binding arrangement must meet the definitions of assets and liabilities in the Framework for the Preparation and Presentation of Financial Statements and the recognition criteria in the applicable standards of GRAP at the merger date [107.17]. | | | | |
| 80.4 | Are the costs that the combined entity expects but which its not obligated to incur in the future to effect its plan to exist an activity of the combining entities or to terminate the employment of, or relocate the combining entities' employees <u>not</u> accounted for as part of the liabilities at the merger date? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 107.19 | Click or tap here to enter text. |
| 80.5 | Has the combined entity recognised these costs as incurred in accordance with the relevant standard of GRAP? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 107.19 | Click or tap here to enter text. |
| Accounting by the combined entity | | | | |
| Initial recognition and measurement | | | | |
| 80.6 | As of the merger date, has the combined entity recognised all assets acquired and liabilities assumed? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 107.20 | Click or tap here to enter text. |
| 80.7 | As of the merger date, has the combined entity recognised all assets acquired and liabilities assumed at their carrying amounts? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 107.20 | Click or tap here to enter text. |
| NOTE: if, on a merger date, a combining entity did not apply standards of GRAP, the combined entity adjusts the basis of accounting used for the assets acquired and liabilities assumed to align to the standards of GRAP prior to the merger [107.22]. | | | | |
| 80.8 | Has the difference between the carrying amounts of the assets acquired and the liabilities assumed (and any basis of accounting adjustments) been recognised in accumulated surplus or deficit? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 107.23 | Click or tap here to enter text. |
| Measurement period | | | | |
| 80.9 | Where the merger is incomplete at the end of the reporting period, are provisional amounts reported by the combined entity? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 107.24 | Click or tap here to enter text. |

Other Topics

| | | Response | GRAP Ref | Comments |
|--|---|---|----------|----------------------------------|
| 80.10 | Are provisional amounts adjusted retrospectively to reflect new information obtained about facts and circumstances that existed as of the merger date and, if known, would have affected the measurement of the amounts recognised as of that date? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 107.24 | Click or tap here to enter text. |
| 80.11 | Has the measurement period ended as soon as the combined entity receives information it was seeking about facts and circumstances that existed as of the merger dates or learns that more information is not obtainable? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 107.24 | Click or tap here to enter text. |
| NOTE: the measurement period cannot exceed two years from the merger date [107.24]. | | | | |
| 80.12 | Has the combined entity accounted for acquisition-related costs as an expense in the period in which the costs are incurred? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 107.30 | Click or tap here to enter text. |
| Subsequent measurement | | | | |
| 80.13 | Has the combined entity subsequently measured any assets acquired and any liabilities assumed in a merger in accordance with the applicable standards of GRAP? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 107.31 | Click or tap here to enter text. |
| 80.14 | Has the combined entity classified or designated the identifiable assets acquired or liabilities assumed as necessary to apply other standards of GRAP subsequent to the merger date? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 107.32 | Click or tap here to enter text. |
| NOTE: the combined entity makes those classifications or designations on the basis of the terms of the binding arrangement, economic conditions, its operating or accounting policies and other relevant conditions as they exist at the merger date [107.32] | | | | |
| 80.15 | Have the financial statements of the combined entity been prepared using uniform accounting policies for similar transactions and other events or similar circumstances? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 107.35 | Click or tap here to enter text. |
| Accounting by the combining entities | | | | |
| 80.16 | As of the merger date, have the combining entities transferred and derecognised all assets and liabilities at their carrying amounts? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 107.37 | Click or tap here to enter text. |
| 80.17 | Has the difference between the carrying amounts of the assets transferred and liabilities | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 107.39 | Click or tap here to enter text. |

Other Topics

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| | derecognised been recognised in accumulated surplus or deficit? | | | |
| | Disclosure | | | |
| 80.18 | Has the combined entity and the combining entities disclosed information that enables users of its financial statements to enable users of its financial statements to evaluate the nature and financial effect of the merger that occurs either: a) during the current reporting period; or b) after the end of the reporting period but before the financial statements are authorised for issue? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 107.40 | Click or tap here to enter text. |
| 80.19 | Has the combined entity and the combining entities disclosed the following for a merger that occurred during the reporting period: | <input type="checkbox"/> N/A | 107.41 | Click or tap here to enter text. |
| | a) the accounting policy adopted for a merger that occurred during the reporting period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 107.41(a) | Click or tap here to enter text. |
| | b) the name of the entities involved in the merger, a brief description of the merger and the reason for undertaking the transaction or event? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 107.41(b) | Click or tap here to enter text. |
| | c) the merger date? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 107.41(c) | Click or tap here to enter text. |
| 80.20 | On comparative information: | <input type="checkbox"/> N/A | | Click or tap here to enter text. |
| | a) has the combined entity not presented comparative information in the first reporting period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 107.42 | Click or tap here to enter text. |
| | b) have the combining entities not restated or adjusted the comparative information? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 107.46 | Click or tap here to enter text. |
| 80.21 | Has the combined entity disclosed the following for a merger that occurred during the reporting period: | <input type="checkbox"/> N/A | 107.43 | Click or tap here to enter text. |
| | a) for each effected line item in financial statements, the value of the assets acquired and liabilities assumed in the merger? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 107.43(a) | Click or tap here to enter text. |

Other Topics

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| | b) the difference between the carrying amounts of the assets acquired and the liabilities assumed and any adjustments required to the basis of accounting as a separate line item in net assets? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 107.43(b) | Click or tap here to enter text. |
| | c) additional contingent liabilities and contingent assets assumed for acquired in the merger? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 107.43l | Click or tap here to enter text. |
| | d) the period for which the results of the merger are included in the financial statements of the combined entities? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 107.43(d) | Click or tap here to enter text. |
| | NOTE: financial statements of subsequent periods need not repeat these disclosures [107.43]. | | | |
| 80.22 | If specific disclosures required by this and other standards of GRAP do not meet the objectives set out in paragraph 43, has the combined entity disclosed whatever additional information is necessary to meet these objectives? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 107.44 | Click or tap here to enter text. |
| 80.23 | Has the combined entity disclosed the following information for each material merger or in the aggregate for individually immaterial mergers that are material collectively if the initial accounting is incomplete for particular assets, liabilities, or any consideration and the amounts recognised in the financial statements for the merger: | <input type="checkbox"/> N/A | 107.45 | Click or tap here to enter text. |
| | a) the reasons why the initial accounting for the merger is incomplete? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 107.45(a) | Click or tap here to enter text. |
| | b) the assets, liabilities, or any consideration for which the initial accounting is incomplete? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 107.45(b) | Click or tap here to enter text. |
| | c) the nature and the amount of any measurement period adjustments recognised during the reporting period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 107.45(c) | Click or tap here to enter text. |
| 80.24 | Has the combining entities disclosed the following for a merger: | <input type="checkbox"/> N/A | 107.47 | Click or tap here to enter text. |
| | a) for each asset transferred and liability derecognised, the carrying amount of the assets transferred and the liabilities derecognised? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 107.47(a) | Click or tap here to enter text. |

Other Topics

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| | b) the difference between the carrying amounts of the assets transferred and the liabilities derecognised, as a separate line item in accumulated surplus and deficit? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 107.47(b) | Click or tap here to enter text. |

The Economic Entity

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| 81. | Separate Financial Statements (GRAP 34) | | | |
| | Preparation of separate financial statements | | | |
| 81.1 | Where the entity is an investment entity and is required to measure its investment in all controlled entities at fair value, has it presented separate financial statements as its only financial statements? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.08 35.07 35.57 | Click or tap here to enter text. |
| 81.2 | Has the entity prepared separate financial statements in accordance with all applicable Standards of GRAP, and has accounted for its investments in controlled entities, joint ventures and associates either: | <input type="checkbox"/> N/A | 34.09 34.10 | Click or tap here to enter text. |
| | a) at cost? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.10(a) | Click or tap here to enter text. |
| | b) in accordance with GRAP 104? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.10(b) | Click or tap here to enter text. |
| | c) using the equity method as described in GRAP? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.10(c) | Click or tap here to enter text. |
| 81.3 | Where the entity has elected to account for its investments in associates or joint ventures at fair value (in accordance with GRAP 104), as it also accounted for such investments in the same way in its separate financial statements? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.11 36.22 | Click or tap here to enter text. |
| 81.4 | Where an entity is required to measure its investment in a controlled entity at fair value (in accordance with GRAP 104) has it also accounted for that investment in the same way in its separate financial statements? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.12 35.57 | Click or tap here to enter text. |
| 81.5 | Where the entity is not itself an investment entity has it measured its investment in a controlled investment entity at either the following in its separate financial statements: | <input type="checkbox"/> N/A | 34.12 34.10 | Click or tap here to enter text. |
| | a) at cost? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.10(a) | Click or tap here to enter text. |
| | b) in accordance with GRAP 104? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.10(b) | Click or tap here to enter text. |
| | c) using the equity method as described in GRAP? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.10(c) | Click or tap here to enter text. |

| | | Response | GRAP Ref | Comments |
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| 81.6 | When the entity ceases to be an investment entity, or becomes an investment entity has it accounted for the change from the date when the change in status occurred as follows: | <input type="checkbox"/> N/A | 34.13 | Click or tap here to enter text. |
| | a) when an entity ceases to be an investment entity, the has the entity accounted for an investment in a controlled entity at either: | <input type="checkbox"/> N/A | 34.13(a) 34.10 | Click or tap here to enter text. |
| | (i) at cost? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.13(a) 34.10(a) | Click or tap here to enter text. |
| | (ii) in accordance with GRAP 104? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.13(a) 34.10(b) | Click or tap here to enter text. |
| | (iii) using the equity method as described in GRAP? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.13(a) 34.10(c) | Click or tap here to enter text. |
| NOTE: The date of the change of status is the deemed acquisition date. The fair value of the controlled entity at the deemed acquisition date represents the transferred deemed consideration when accounting for the investment. | | | | |
| | b) When an entity becomes an investment entity has it accounted for an investment in a controlled entity at fair value (in accordance with GRAP 104)? And | <input type="checkbox"/> N/A | 34.13(b) | Click or tap here to enter text. |
| | (i) Has the difference between the previous carrying amount of the controlled entity and the fair value at the date of change in status been recognised as a gain or loss in surplus or deficit? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.13(b) | Click or tap here to enter text. |
| | (ii) Has the cumulative amount of any gain or loss previously recognised directly in net assets in respect of those controlled entities been treated as if the entity had disposed of those controlled entities at the date of change in status? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.13(b) | Click or tap here to enter text. |
| 81.7 | Have dividends or similar distributions from a controlled entity, a joint venture or an associate been recognised in the separate financial statements when the entity's right to receive the dividend or similar distribution have been established? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.14 | Click or tap here to enter text. |
| 81.8 | With exception to 81.9 below, have dividends or similar distributions been recognised in surplus or deficit? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes | 34.14 | Click or tap here to enter text. |

| | | Response | GRAP Ref | Comments |
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| | | <input type="checkbox"/> No | | |
| 81.9 | Where the entity has elected to use the equity method to account for an investment using the equity method, has the dividend or similar distribution been recognised as a reduction from the carrying amount of the investment? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.14 | Click or tap here to enter text. |
| 81.10 | When a controlling entity reorganises the structure of its economic entity by establishing a new entity as its controlling entity, has the new controlling entity accounted for its investments in the original controlled entity at either the following in its separate financial statements? | <input type="checkbox"/> N/A | 34.15 34.10 | Click or tap here to enter text. |
| | a) at cost? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.10(a) | Click or tap here to enter text. |
| NOTE: cost is measured at the carrying amount of the new controlling entity's share of the net asset items shown in the separate financial statements of the original controlling entity at the date of reorganisation [34.15] | | | | |
| | b) in accordance with GRAP 104? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.10(b) | Click or tap here to enter text. |
| | c) using the equity method as described in GRAP? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.10(c) | Click or tap here to enter text. |
| NOTE: the reorganisation must satisfy the following criteria [34.15]: | | | | |
| a) the new controlling entity obtains control of the original controlling entity either (i) by issuing equity instruments in exchange for existing equity instruments of the original controlling entity (ii) by some other mechanism with results in the new controlling entity having a controlling ownership interest in the original controlling entity; | | | | |
| b) the assets and liabilities of the new economic entity and the original economic entity are the same immediately before and after the reorganisation; | | | | |
| c) the owners of the original controlling entity before the reorganisation have the same absolute and relative interests in the net assets of the original economic entity and the new economic entity immediately before and after the reorganisation. | | | | |
| Disclosures | | | | |
| 81.11 | Where an entity elects not to prepare consolidated financial statements and instead prepares separate financial statements, has it disclosed: | <input type="checkbox"/> N/A | 34.18 35.05 | Click or tap here to enter text. |
| | a) the fact that the financial statements are separate financial statements? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.18(a) | Click or tap here to enter text. |
| | b) that the exemption from consolidation has been used? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.18(a) | Click or tap here to enter text. |

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| | c) the name of the entity whose consolidated financial statements that comply with GRAP have been produced for public use? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.18(a) | Click or tap here to enter text. |
| | d) the address where the consolidated financial statements are available? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.18(a) | Click or tap here to enter text. |
| | e) a list of significant investments in controlled entities, joint ventures and associates, including: | <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.18(b) | Click or tap here to enter text. |
| | (i) the name of those controlled entities, joint ventures and associates? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.18(b) (i) | Click or tap here to enter text. |
| | (ii) the jurisdiction in which those controlled entities, joint ventures and associates operate (if it is different from that of the controlling entity)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.18(b) (ii) | Click or tap here to enter text. |
| | (iii) its proportion of the ownership interest held in those entities and a description of how that ownership interest has been determined? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.18(b) (iii) | Click or tap here to enter text. |
| | f) a description of the method used to account for the controlled entities, joint ventures and associates? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.18(c) | Click or tap here to enter text. |
| 81.12 | If the entity is an investment entity and prepares separate financial statements as its only financial statements, has it disclosed this fact? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.19 34.08 35.57 | Click or tap here to enter text. |
| 81.13 | If the entity is an investment entity and prepares separate financial statements as its only financial statements, has it also presented the disclosures required by GRAP 38? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.19 34.08 35.57 | Click or tap here to enter text. |
| 81.14 | Where the entity is a controlling entity (and not an investment entity), has it disclosed its accounting policy choice for measuring its investment in the investment entity in its separate financial statements? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.20 34.10 | Click or tap here to enter text. |
| 81.15 | Where the entity is a controlling entity (and not an investment entity), has it presented the disclosures required by GRAP 38? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.20 | Click or tap here to enter text. |
| 81.16 | When an entity (other than already covered above), prepares separate financial statements, has it disclosed | <input type="checkbox"/> N/A | 34.21 | Click or tap here to enter text. |

| | Response | GRAP Ref | Comments |
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| the following in its separate financial statements: | | | |
| a) the fact that the statements are separate and the reasons why those statements are prepared, if not required by legislation or similar means? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.21(a) | Click or tap here to enter text. |
| b) a list of significant controlled entities, joint ventures and associates including: | <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.21(b) | Click or tap here to enter text. |
| (i) the name of those controlled entities, joint ventures and associates? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.21(b) (i) | Click or tap here to enter text. |
| (ii) the jurisdiction in which those controlled entities, joint ventures and associates operate (if different from that of the controlling entity)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.21(b) (ii) | Click or tap here to enter text. |
| (iii) its proportion of the ownership interest held in those entities and a description of how that ownership interest has been determined? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 34.21(b) (iii) | Click or tap here to enter text. |
| c) A description of the method used to account for its controlled entities, joint ventures and associates? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 34.21(a) | Click or tap here to enter text. |
| 82. | Consolidated Financial Statements (GRAP 35) | | |
| 82.1 | Where the entity is a controlling entity, has it presented consolidated financial statements? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.05 Click or tap here to enter text. |
| <p>NOTE: a controlling entity need not present consolidated financial statements if and only if: [35.05]</p> <p>a) the controlling entity is:</p> <p>(i.) itself a controlled entity and the information needs of users are met by its controlling entity's consolidated financial statements; or [35.05(a)]</p> <p>(ii.) a partially-owned controlled entity of another entity and its other owners, including those not otherwise entitled to vote, have been informed about, and do not object to, the controlling entity not presenting consolidated financial statements; [35.05(a)]</p> <p>b) the controlling entity's debt or equity instruments are not traded in a public market (a domestic or foreign stock exchange or an over-the-counter market, including local and regional markets); [35.05(b)]</p> <p>c) the controlling entity did not file, nor is it in the process of filing, its financial statements with a securities commission or other regulatory organization for the purpose of issuing any class of instruments in a public market; and [35.05(c)]</p> <p>d) the ultimate or any intermediate controlling entity of the controlling entity produces consolidated financial statements available for public use that comply with GRAPs, in which controlled entities are consolidated or are measured at fair value [35.05(d)]</p> | | | |

| | | Response | GRAP Ref | Comments |
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| | Accounting requirements | | | |
| 82.2 | Has the controlled entity prepared consolidated financial statements using uniform accounting policies for like transactions and other events in similar circumstances? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.39 | Click or tap here to enter text. |
| 82.3 | Has consolidation of a controlled entity began from the date the entity obtains control of the other entity and ceased when the entity loses control of the other entity? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.40 | Click or tap here to enter text. |
| | Consolidation procedures | | | |
| 82.4 | Have like items of assets, liabilities, net assets, revenue, expenses and cash flows of the controlling entity and its controlled entities been combined? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.40(a) | Click or tap here to enter text. |
| 82.5 | Has the investment in each controlled entity been offset (eliminated) against the each controlled entity's net assets? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.40(b) | Click or tap here to enter text. |
| 82.6 | Have intra-economic entity assets, liabilities, net assets, revenue, expenses and cash flows relating to transactions between entities of the economic entity been eliminated in full? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.40© | Click or tap here to enter text. |
| 82.7 | Have surpluses or deficits resulting from intra-economic entity transactions recognised in assets eliminated in full? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.40© | Click or tap here to enter text. |
| | Reporting dates | | | |
| 82.8 | Have the financial statements of the controlling entity and its controlled entities used in the preparation of the consolidated financial statements been prepared using the same date? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.47 | Click or tap here to enter text. |
| 82.9 | When the end of the reporting period of the controlling entity is different from that of a controlled entity, has the controlled entity either: | <input type="checkbox"/> N/A | 35.47 | Click or tap here to enter text. |
| | a) obtained additional financial information as of the same date as the financial statements of the controlling entity? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.47(a) | Click or tap here to enter text. |
| | b) used the most recent financial statements of the controlled entity at the time of preparing the consolidation, adjusted for the effects of significant transactions | <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.47(b) | Click or tap here to enter text. |

| | | Response | GRAP Ref | Comments |
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| | or events that occur between the date of those financial statements and the date of the consolidated financial statements? | | | |
| | Non-controlling interests | | | |
| 82.10 | Have non-controlling interests been presented in the consolidated statement of financial position separately from the controlling entity's interests in net assets? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.48 | Click or tap here to enter text. |
| 82.11 | Have non-controlling interests in the surplus or deficit of the economic entity been separately disclosed? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.50 | Click or tap here to enter text. |
| 82.12 | Have non-controlling interests in each gain or loss recognised directly in net assets to the owners of the controlling entity and to the non-controlling interests? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.50 | Click or tap here to enter text. |
| 82.13 | Has the entity attributed the total amount recognised in the statement of changes in net assets to the owners of the controlling entity and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.50 | Click or tap here to enter text. |
| 82.14 | If a controlled entity has outstanding cumulative preference shares that are classified as equity instruments and are held by non-controlling interests, has the entity computed its share of surplus or deficit after adjusting for the dividends on such shares, whether or not such dividends have been declared? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.51 | Click or tap here to enter text. |
| | Changes in the proportion held by non-controlling interests | | | |
| 82.15 | If the proportion of the net assets held by non-controlling interests changed, did the entity adjust the carrying amounts of the controlling and non-controlling interests to reflect the changes in their relative interests in the controlled entity? and | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.52 | Click or tap here to enter text. |
| 82.16 | Did the entity recognise directly in net assets any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration received or paid and attribute it to the owners of the controlling entity? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.52 | Click or tap here to enter text. |

| | | Response | GRAP Ref | Comments |
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| 82.17 | Have changes in a controlling entity's ownership interest in a controlled entity that does not result in a loss of control been accounted for as transactions that affect net assets (i.e. transactions with owners in their capacity as owners)? | | | |
| 82.18 | If a controlling entity loses control of a controlled entity has it: | <input type="checkbox"/> N/A | 35.53 | Click or tap here to enter text. |
| | a) derecognised the assets and liabilities of the controlled entity at their carrying amounts as the date when control is lost? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.53(a) 35.55(a) (i) | Click or tap here to enter text. |
| | b) derecognised the carrying amount of any non-controlling interests in the former controlled entity at the date when control is lost (including any gain or loss recognised directly in net assets attributable to them)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.53(a) 35.55(a) (ii) | Click or tap here to enter text. |
| | c) recognised the fair value of the consideration received, if any, from the transaction, event or circumstances that related to the loss of control? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.55(b) (i) | Click or tap here to enter text. |
| | d) recognised a distribution of shares of the controlled entity, if the transaction event, or circumstances that resulted in the loss of control involved the distribution of shares? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.55(b) (ii) | Click or tap here to enter text. |
| | e) recognised any investment retained in the former controlled entity (at its fair value) and subsequently accounts for it and for any amounts owed by or to the former controlled entity in accordance with the relevant Standard of GRAP? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.53(b) 35.55(b) (iii) | Click or tap here to enter text. |
| NOTE: fair value is regarded as the fair value on initial recognition of a financial asset in accordance with GRAP 104 or the cost on initial recognition of an investment in an associate or joint venture [35.53, 35.55] | | | | |
| | f) recognised the gain or loss associated with the loss of control attributable to the former controlling interest? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.53(c) 35.55(d) | Click or tap here to enter text. |
| NOTE: the gain or loss is recognised in surplus or deficit in accordance with GRAP 106, or in accumulated surplus or deficit in accordance with (GRAP 105) [35.55(d)] | | | | |
| | g) transferred directly to accumulated surplus or deficit, if required by other standards of GRAP, the | <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.55(c) 35.56 | Click or tap here to enter text. |

| | | Response | GRAP Ref | Comments |
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| | amounts recognised directly in net assets in relation to the controlled entity? | | | |
| | NOTE: for example, if a revaluation surplus previously recognised directly in net assets would be transferred directly to accumulated surplus or deficit on disposal of the asset, the controlling entity transfers the revaluation surplus directly to accumulated surplus or deficit when it loses control of the controlled entity [35.56] | | | |
| | Investment entities: fair value requirement | | | |
| 82.19 | Has an investment entity either: | <input type="checkbox"/> N/A | 35.57 | Click or tap here to enter text. |
| | a) not consolidated its controlled entities, and instead measured all investments in controlled entities at fair value? or | <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.57 | Click or tap here to enter text. |
| | b) consolidated a controlled entity that is not itself an investment entity and whose main purpose and activities are providing services that relate to the investment entity's investment activities? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.58 | Click or tap here to enter text. |
| 82.20 | Where a controlling entity of an investment entity is not itself an investment entity, has the controlling entity presented consolidated financial statements in which: | <input type="checkbox"/> N/A | 35.59 | Click or tap here to enter text. |
| | a) it measures the investments of a controlled investment entity at fair value (in accordance with GRAP 104)? and | <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.59 | Click or tap here to enter text. |
| | b) it consolidates the other assets and liabilities and revenues and expenses of the controlled investment entity in accordance with the consolidation requirements of GRAP 35? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.59 | Click or tap here to enter text. |
| | Determining whether an entity is an investment entity | | | |
| 82.21 | Has the entity considered all facts and circumstances when assessing whether it is an investment entity, including its purpose and design? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.60 | Click or tap here to enter text. |
| 82.22 | Has the entity accounted for any change in its status prospectively from the date at which the change in status occurred? and | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.61 | Click or tap here to enter text. |
| | a) If it ceased to be an investment entity, did it apply GRAP 105, GRAP 106 or GRAP 107 to any controlled entity previously measured at fair value? and | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.64 35.57 | Click or tap here to enter text. |

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| | (i) used the date of change in status as the deemed acquisition date? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.64 | Click or tap here to enter text. |
| | (ii) used the fair value of the controlled entity at the deemed acquisition date to represent the transferred deemed consideration when calculating the difference between the consideration paid (if any) and the assets acquired and liabilities assumed that arises from the deemed acquisition? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.64 | Click or tap here to enter text. |
| | (iii) consolidated all controlled entities from the date of change in status? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.64 | Click or tap here to enter text. |
| | b) If it became an investment entity, has it: | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.65 | Click or tap here to enter text. |
| | (i) ceased to consolidate its controlled entities at the date of change in status? *Except as stipulated in 82.19 | <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.65 35.58 | Click or tap here to enter text. |
| | (ii) applied the requirements of GRAP 35 to those controlled entities that it ceases to consolidate as though the investment entity had lost control of those controlled entities at that date? *see 82.18 | <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.65 35.53 – 35.54 | Click or tap here to enter text. |
| Disclosures | | | | |
| 82.23 | Has the entity disclosed the information required by GRAP 38 about significant judgements and assumptions made in determining that it is an investment entity? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 35.62 38.11 | Click or tap here to enter text. |
| 83. | Investments in Associates and Joint Ventures (GRAP 36) | | | |
| 83.1 | Where an exemption has not been applied, have investments in associates or joint venture been accounted for using the equity method? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 36.20 | Click or tap here to enter text. |
| NOTE: under the equity method, the investment in an associate or joint venture is initially recognized at cost and the carrying amount is increased or decreased to recognize the equity's share of surplus or deficit of the investee after the date of acquisition and other adjustments. [36.14] | | | | |

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| | <p>NOTE: an entity need not apply the equity method to its investment in associate or joint venture if the entity is a controlling entity that is exempt from preparing consolidated financial statements by the scope exemption in GRAP 35 or if all of the following apply:</p> <p>a) The entity itself is a controlled entity and the information needs of users are met by its controlling entity's consolidated financial statements, and , in the case of a partially owned entity, all its other owners, including those not otherwise entitled to vote, have been informed about, and do not object, to the entity not applying the equity method;</p> <p>b) The entity's debt or equity instruments are not traded in a public market (a domestic or foreign stock exchange or an over-the-counter market, including local and regional markets);</p> <p>c) The entity did not file, nor is it in the process of filing, its financial statements with a securities commission or other regulatory organisation, for the purpose of issuing any class of instruments in a public market;</p> <p>d) The ultimate or any immediate controlling entity of the entity produces financial statements available for public use that comply with the Standards of GRAP, in which controlled entities are consolidated or are measured at fair value in accordance with GRAP 35; [36.21]</p> | | |
| 83.2 | From the date that the entity ceases to have an investment in associate or joint venture, has it discontinued the use of the equity method? and | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 36.24 Click or tap here to enter text. |
| | a) if the investment becomes a controlled entity, has the entity accounted for its investment in accordance with GRAP 105, 106 or 107 and GRAP 35? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 36.24(a) Click or tap here to enter text. |
| | b) if the retained interest in the former associate or joint venture is a financial asset, has the entity measured the retained interest at fair value? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 36.24(b) Click or tap here to enter text. |
| | c) if the entity is precluded by GRAP 104 from measuring the retained interest at fair value, has it measured the retained interest at the carrying amount of the investment at the date it ceases to be an associate or joint venture? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 36.24(b) Click or tap here to enter text. |
| | d) has the entity recognised in surplus or deficit any difference between: | <input type="checkbox"/> N/A | 36.24(b) Click or tap here to enter text. |
| | (i) the fair value (or where relevant, the carrying amount) of any retained interest and any proceeds from disposing of a part interest in the associate or joint venture? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 36.24(b) (i) Click or tap here to enter text. |
| | (ii) the carrying amount of the investment at the date the equity method was discontinued? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 36.24(b) (i) Click or tap here to enter text. |

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| | e) has the entity accounted for all amounts previously recognised directly in net assets in relation to that investment on the same basis as would have been required if the investee had directly disposed of the related assets and liabilities? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 36.24(c) | Click or tap here to enter text. |
| 83.3 | If an investment in an associate becomes an investment in a joint venture or visa versa, has the entity continued to apply the equity method without remeasuring the retained interest? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 36.25 | Click or tap here to enter text. |
| Equity method procedures | | | | |
| 83.4 | Have the most recent available financial statements of the associate or joint venture been used in applying the equity method? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 36.34 | Click or tap here to enter text. |
| 83.5 | Where the reporting dates of the entity and the associate or joint venture differ, has the entity either: | <input type="checkbox"/> N/A | 36.34 | Click or tap here to enter text. |
| | a) obtained additional financial information as of the same date as the financial statements of the entity? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 36.34(a) | Click or tap here to enter text. |
| | b) used the most recent financial statements of the associate or joint venture adjusted for the effects of significant transactions or events that occur between the date of those financial statements and the date of the entity's financial statements? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 36.34(b) | Click or tap here to enter text. |
| 83.6 | Have the entity's financial statements been prepared using uniform accounting policies for like transactions and events in similar circumstances? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 36.35 | Click or tap here to enter text. |
| 83.7 | If an entity has an interest in an associate or a joint venture that is an investment entity, has it, when applying the equity method, retained the fair value measurement applied by that investment entity associate or joint venture to its interest in controlled entities? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 36.37 | Click or tap here to enter text. |
| 83.8 | Have any gains and losses resulting from 'upstream' and 'downstream' transactions between the entity (including its consolidated controlled entities) and its associate or joint | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 36.29 | Click or tap here to enter text. |

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| | venture been recognised in the entity's financial statements only to the extent of unrelated investor's interests in the associate or joint venture? | | | |
| 83.9 | After application of the equity method, have the requirements of the GRAP 104 been applied to determine whether it is necessary to recognize any additional impairment loss with respect to the entity's net investment in the associate or joint venture? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 36.41 | Click or tap here to enter text. |
| 83.10 | Have investments in associates or joint ventures been accounted for in the entity's separate financial statements in accordance with GRAP 34? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 36.47 | Click or tap here to enter text. |
| 84. | Joint Arrangements (GRAP 37) | | | |
| | Joint operations | | | |
| 84.1 | Has the entity (joint operator) recognised the following in relation to its interest in a joint operation: | <input type="checkbox"/> N/A | 37.21 | Click or tap here to enter text. |
| | a) its assets, including its share in any assets held jointly? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 37.21(a) 37.22 | Click or tap here to enter text. |
| | b) its liabilities, including its share in any liabilities incurred jointly? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 37.21(b) 37.22 | Click or tap here to enter text. |
| | c) its revenue from the sale of its share of the output arising from the joint operation? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 37.21(c) 37.22 | Click or tap here to enter text. |
| | d) its share of the revenue from the sale of the output by the joint operation? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 37.21(d) 37.22 | Click or tap here to enter text. |
| | e) its expenses, including its share of any expenses incurred jointly? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 37.21(e) 37.22 | Click or tap here to enter text. |
| 84.2 | If an entity participates in, but does not have joint control of a joint operation, has it accounted for its interest in the arrangement in accordance with 84.1 if it has rights to the assets and obligations for the liabilities relating to the joint operation? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 37.25 | Click or tap here to enter text. |
| 84.3 | If an entity participates in, but does not have joint control of a joint operation and does not have rights to the assets, and obligations for the liabilities relating to that joint operation, has it accounted for the assets, liabilities, | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 37.25 | Click or tap here to enter text. |

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| | revenue and expenses in accordance with the applicable standard of GRAP? | | | |
| | Joint ventures | | | |
| 84.4 | Has the entity (joint venturer) recognised its interest in a joint venture as an investment and accounted for that investment using the equity method? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 37.26 | Click or tap here to enter text. |
| | NOTE: the equity method is not applied when the entity is exempted from applying the equity method in GRAP 36.21 [37.26] | | | |
| 84.5 | Where the entity participates in, but does not have joint control of a joint venture, has it accounted for its interest in the arrangement in accordance with GRAP 104, unless it has significant influence in which case has it accounted for it in accordance with GRAP 36? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 37.27 | Click or tap here to enter text. |
| | Separate financial statements | | | |
| 84.6 | Has the entity (joint operator) accounted for its interest in a joint operation, in its separate financial statements, in accordance with 84.1? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 37.28(a) 37.21 – 37.24 | Click or tap here to enter text. |
| 84.7 | Has the entity (joint venturer) accounted for its interest in a joint venture, in its separate financial statements, in accordance with 81.5? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 37.28(b) 34.10 | Click or tap here to enter text. |
| 84.8 | Where an entity participates in, but does not have joint control of a joint arrangement, has it accounted for its interest as follows in its separate financial statements: | <input type="checkbox"/> N/A | 37.29 | Click or tap here to enter text. |
| | a) for a joint operation in accordance with 84.2? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 37.29(a) 37.25 | Click or tap here to enter text. |
| | b) for a joint venture in accordance with GRAP 104, unless the entity has significant influence over the joint venture in which case has it applied the requirements of 81.5? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 37.29(b) 34.10 | Click or tap here to enter text. |
| 85. | Disclosure of Interests in Other Entities (GRAP 38) | | | |
| | Significant judgements and assumptions | | | |
| 85.1 | Has the entity disclosed the significant judgements and assumptions it has made in determining the nature of its interest in another entity or arrangement? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.08(a) | Click or tap here to enter text. |

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| 85.2 | Has the entity disclosed the methodology used to determine that it has control of another entity? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.11(a) 35.15 35.17 | Click or tap here to enter text. |
| 85.3 | Has the entity disclosed the methodology used to determine that it has joint control of an arrangement or significant influence over another entity? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.11(b) 38.08(a) (ii) | Click or tap here to enter text. |
| 85.4 | Has the entity disclosed the methodology used to determine that the type of joint arrangement when the arrangement has been structured through a separate vehicle? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.11(c) 38.08(a) (ii) | Click or tap here to enter text. |
| Investment entity status | | | | |
| 85.5 | Has the investment entity disclosed information about significant judgements and assumptions that it has made in determining that it is an investment entity? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.13 38.08(a) (iii) | Click or tap here to enter text. |
| 85.6 | When an entity becomes or ceases to become an investment entity, has it disclosed the change of investment entity status and the reasons for the change? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.14 | Click or tap here to enter text. |
| 85.7 | If an entity became an investment entity, has it disclosed the effect of the change in status on the financial statements for the period presented, including: | <input type="checkbox"/> N/A | 38.14 | Click or tap here to enter text. |
| | a) the total fair value, as of the date of change of status, of the controlled entities that ceased to be consolidated? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.14(a) | Click or tap here to enter text. |
| | b) the total gain or loss (if any)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.14(b) | Click or tap here to enter text. |
| | c) the line item(s) in surplus or deficit in which the gain or loss is recognised (if not presented separately)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.14(c) | Click or tap here to enter text. |
| Interests in controlled entities | | | | |
| 85.8 | When the financial statements of a controlled entity 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, has the entity disclosed the following: | <input type="checkbox"/> N/A | 38.16 35.47 | Click or tap here to enter text. |

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| | a) the date of the end of the reporting period of the financial statements of that controlled entity? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.16(a) | Click or tap here to enter text. |
| | b) the reason for using a different date or period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.16(b) | Click or tap here to enter text. |
| 85.9 | Has the entity disclosed for each of its controlled entities that have noncontrolling interests that are material to the entity: | <input type="checkbox"/> N/A | 38.17 38.15(a) (ii) | Click or tap here to enter text. |
| | a) the name of the controlled entity? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.17(a) | Click or tap here to enter text. |
| | b) the domicile and legal form of the controlled entity? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.17(b) | Click or tap here to enter text. |
| | c) the proportion of ownership interests held by non-controlling interests, and if different, the portion of voting rights held? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.17(c) | Click or tap here to enter text. |
| | d) the surplus or deficit allocated to non-controlling interests of the controlled entity during the reporting period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.17(d) | Click or tap here to enter text. |
| | e) accumulated non-controlling interests of the controlled entity at the end of the reporting period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.17(e) | Click or tap here to enter text. |
| | f) summarised financial information about the controlled entity? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.17(f) | Click or tap here to enter text. |
| 85.10 | Has the entity disclosed significant restrictions in binding arrangements on its ability to access or use the assets and settle the liabilities of the economic entity, such as: | <input type="checkbox"/> N/A | 38.18(a) 38.15(b) (i) | Click or tap here to enter text. |
| | a) those that restrict the ability of a controlling entity or its controlled entities to transfer cash or other assets to (or from) other entities within the economic entity? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.18(a) (i) | Click or tap here to enter text. |
| | b) 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 economic entity? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.18(a) (ii) | Click or tap here to enter text. |
| 85.11 | Has the entity disclosed 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 economic entity | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.18(a) 38.15(b) (i) | Click or tap here to enter text. |

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| | (such as when a controlling entity is obliged to settle liabilities of a controlled entity before settling its own liabilities, or approval of non-controlling interests is required either to access the assets or to settle the liabilities of a controlled entity)? | | | |
| 85.12 | Has the entity disclosed the carrying amounts in the consolidated financial statements of the assets and liabilities to which those restrictions apply | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.18(c) 38.18(a) 38.15(b) (i) | Click or tap here to enter text. |
| 85.13 | Has the entity disclosed the terms of any binding arrangements that could require the entity or its controlled entities to provide financial support to a consolidated structured entity, including events or circumstances that could expose the entity to a loss? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.19 38.15(b) (ii) | Click or tap here to enter text. |
| 85.14 | Has the entity disclosed: | <input type="checkbox"/> N/A | 38.20 38.15(b) (ii) | Click or tap here to enter text. |
| | a) the type and amount of support provided, including situations in which the controlling entity or its controlled entities assisted the structured entity in obtaining financial support? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.20(a) 38.15(b) (ii) | Click or tap here to enter text. |
| | b) the reasons for providing the support? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.20(b) 38.15(b) (ii) | Click or tap here to enter text. |
| | NOTE: the above disclosure is required if, during the reporting period a controlling entity or any of its controlled entities has, without having an obligation under a binding arrangement to do so, provided financial and other support to a consolidated structured entity (e.g. purchasing assets of, or instruments issued by, the structured entity) [38.20] | | | |
| 85.15 | Has the entity disclosed an explanation of the relevant factors in reaching a decision to provide financial or other support to a previously unconsolidated structured entity? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.21 38.15(b) (ii) | Click or tap here to enter text. |
| | NOTE: the above disclosure is required if, during the reporting period a controlling entity or any of its controlled entities has, without having an obligation under a binding arrangement 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 [38.21] | | | |
| 85.16 | Has the entity disclosed any current intentions to provide financial or other support to a consolidated structured entity, including intentions to assist the | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.22 38.15(b) (ii) | Click or tap here to enter text. |

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| | structured entity in obtaining financial support? | | | |
| 85.17 | Has the entity presented a schedule that shows the effects on the net assets attributable to owners of the controlling entity of any changes in its ownership interest in a controlled entity that do not result in a loss of control? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.23 38.15(b) (ii) | Click or tap here to enter text. |
| 85.18 | Has the entity disclosed the gain or loss (if any), as a consequence of losing control of a controlled entity during the reporting period, and: | <input type="checkbox"/> N/A | 38.24 38.15(b) (iii) | Click or tap here to enter text. |
| | a) the portion of that gain or loss attributable to measuring any investment retained in the former controlled entity at its fair value at the date when control is lost? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.24(a) 38.15(b) (iii) | Click or tap here to enter text. |
| | b) the line item(s) in surplus or deficit in which the gain or loss is recognised (if not presented separately)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.24(b) 38.15(b) (iii) | Click or tap here to enter text. |
| Interests in unconsolidated controlled entities (investment entities) | | | | |
| 85.19 | Has an investment entity that, is required (in accordance with GRAP 35) to apply the exception to consolidation and instead account for its investment in a controlled entity at fair value, disclosed that fact? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.25 | Click or tap here to enter text. |
| 85.20 | For each unconsolidated controlled entity, has the investment entity disclosed: | <input type="checkbox"/> N/A | 38.26 | Click or tap here to enter text. |
| | a) the controlled entity's name? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.26(a) | Click or tap here to enter text. |
| | b) the domicile and legal form of the controlled entity? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.26(b) | Click or tap here to enter text. |
| | c) the proportion of ownership interest held by the entity and, if different, the proportion of voting rights held? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.26(c) | Click or tap here to enter text. |
| NOTE: if an investment entity is the controlling entity of another investment entity, the controlling entity also provides the disclosures in paragraphs .26(a) to (c) for investments that are controlled by its controlled investment entity. The disclosure may be provided by including, in the financial statements of the controlling entity, the financial statements of the controlled entity (or controlled entities) that contain the above information [38.27] | | | | |
| 85.21 | Has the investment entity disclosed: | <input type="checkbox"/> N/A | 38.28 | Click or tap here to enter text. |

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| | a) the nature and extent of any significant restrictions arising from binding arrangements on the ability of an unconsolidated controlled entity to transfer funds to the investment entity in the form of cash dividends, or similar distributions, or to repay loans or advances made to the unconsolidated controlled entity by the investment entity? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.28(a) | Click or tap here to enter text. |
| | b) any current commitments or intentions to provide financial or other support to an unconsolidated controlled entity, including commitments or intentions to assist the controlled entity in obtaining financial support? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.28(b) | Click or tap here to enter text. |
| 85.22 | Has the entity disclosed: | <input type="checkbox"/> N/A | 38.29 | Click or tap here to enter text. |
| | a) the type and amount of support provided to each unconsolidated controlled entity? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.29(a) | Click or tap here to enter text. |
| | b) the reasons for providing the support? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.29(b) | Click or tap here to enter text. |
| | NOTE: this disclosure is required if, during the reporting period, an investment entity or any of its controlled entities has, without having an obligation arising from a binding arrangement to do so, provided financial or other support to an unconsolidated controlled entity (e.g. purchasing assets of, or instruments issued by, the controlled entity or assisting the controlled entity in obtaining financial support) [38.29] | | | |
| 85.23 | Has the investment entity disclosed the terms of any binding arrangements that could require the entity or its unconsolidated controlled entities to provide financial support to an unconsolidated, controlled, structured entity, including events or circumstances that could expose the reporting entity to a loss? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.30 | Click or tap here to enter text. |
| 85.24 | Has the investment entity disclosed an explanation of the relevant factors in reaching the decision to provide financial or other support to an unconsolidated structured entity that the investment entity did not control? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.31 | Click or tap here to enter text. |
| | NOTE: the disclosure is only required if during the reporting period an investment entity or any of its unconsolidated controlled entities has, without having an obligation arising from a binding arrangement to do so, provided financial or other support to an unconsolidated, structured entity that the investment entity did not control, and if that | | | |

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| | provision of support resulted in the investment entity controlling the structured entity [38.31] | | |
| 85.25 | Has a controlling entity that controls an investment entity and is not itself an investment entity, disclosed in its consolidated financial statements, the information required by paragraphs .25 to .31 in respect of such unconsolidated controlled entities? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.31 Click or tap here to enter text. |
| Interests in joint arrangements and associates | | | |
| 85.26 | Has the entity disclosed for each joint arrangement and associate that is material: | <input type="checkbox"/> N/A | 38.34(a) Click or tap here to enter text. |
| | a) the name of the joint arrangement or associate? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.34(a) (i) Click or tap here to enter text. |
| | b) the nature of the entity's relationship with the joint arrangement or associate? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.34(a) (ii) Click or tap here to enter text. |
| | c) the domicile and legal form of the joint arrangement or associate? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.34(a) (iii) Click or tap here to enter text. |
| | d) the proportion of ownership interest or participating share held by the entity and, if different, the proportion of voting rights held? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.34(a) (iv) Click or tap here to enter text. |
| 85.27 | Has the entity disclosed for each joint venture and associate that is material: | <input type="checkbox"/> N/A | 38.34(b) 38.33(a) Click or tap here to enter text. |
| | a) whether the investment in the joint venture or associate is measured using the equity method or at fair value? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.34(b) (i) Click or tap here to enter text. |
| | b) summarised financial information about the joint venture or associate? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.34(b) (ii) AG12 – AG13 Click or tap here to enter text. |
| | c) 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? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.34(b) (iii) Click or tap here to enter text. |
| NOTE: An investment entity need not provide the disclosures required by paragraphs .34(b) to (c) [38.35] | | | |
| 85.28 | Has the entity disclosed the nature and extent of any significant restrictions on the ability of joint ventures or associates to transfer funds to the entity in the form of cash | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.36(a) 38.33(a) Click or tap here to enter text. |

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| | dividends or similar distributions, or to repay loans or advances made by the entity? | | | |
| 85.29 | 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, has the entity disclosed: | <input type="checkbox"/> N/A | 38.36(b) 38.33(a) | Click or tap here to enter text. |
| | a) the date of the end of the reporting period of the financial statements of that joint venture or associate | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.36(b) (i) | Click or tap here to enter text. |
| | b) The reasons for using a different date or period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.36(b) (ii) | Click or tap here to enter text. |
| 85.30 | Has the entity disclosed 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? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.36(b) | Click or tap here to enter text. |
| 85.31 | Has the entity disclosed the contractual commitments that it has relating to its joint ventures separately from the amount of other commitments? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.37(a) AG17. - AG19 38.33(b) | Click or tap here to enter text. |
| 85.32 | Has the entity disclosed the contingent liabilities incurred relating to its interests in joint ventures or associates (including its share of contingent liabilities incurred jointly with other investors with joint control of, or significant influence over, the joint ventures or associates), separately from the amount of other contingent liabilities? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.37(b) 38.33(b) | Click or tap here to enter text. |
| Interests in structured entities that are not consolidated | | | | |
| 85.33 | Has the entity disclosed qualitative and quantitative information about its interests in structured entities that are not consolidated, including, but not limited to, the nature, purpose, size and activities of the structured entity and how the structured entity is financed? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.41 38.38(a) | Click or tap here to enter text. |
| 85.34 | If an entity has sponsored a structured entity that is not consolidated for which it does not provide information | <input type="checkbox"/> N/A | 38.42 38.38(a) | Click or tap here to enter text. |

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| | required by paragraph .44 has the entity shall disclosed: | | | |
| | a) how it has determined which structured entities it has sponsored? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.42(a) | Click or tap here to enter text. |
| | b) revenue from those structured entities during the reporting period, including a description of the types of revenue presented? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.42(a) | Click or tap here to enter text. |
| | c) the carrying amount (at the time of transfer) of all assets transferred to those structured entities during the reporting period? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.42(c) | Click or tap here to enter text. |
| | NOTE: an entity presents the information in paragraphs .42(b) and (c) in tabular format, unless another format is more appropriate, and classify its sponsoring activities into relevant categories [38.43] | | | |
| 85.35 | Has the entity disclosed in tabular format, unless another format is more appropriate, a summary of: | <input type="checkbox"/> N/A | 38.44 38.38(b) | Click or tap here to enter text. |
| | a) the carrying amounts of the assets and liabilities recognised in its financial statements relating to its interests in structured entities that are not consolidated? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.44(a) | Click or tap here to enter text. |
| | b) the line items in the statement of financial position in which those assets and liabilities are recognised? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.44(b) | Click or tap here to enter text. |
| | c) the amount that best represents the entity's maximum exposure to loss from its interests in structured entities that are not consolidated, including how the maximum exposure to loss is determined. If an entity cannot quantify its maximum exposure to loss from its interests in structured entities that are not consolidated has it disclosed that fact and the reasons? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.44(c) | Click or tap here to enter text. |
| | d) a comparison of the carrying amounts of the assets and liabilities of the entity that relate to its interests in structured entities that are not consolidated and the entity's maximum exposure to loss from those entities? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.44(d) | Click or tap here to enter text. |
| 85.36 | If during the reporting period an entity has, without having an obligation under a binding arrangement to do so, provided financial or other support to a structured entity that is not | <input type="checkbox"/> N/A | 38.45 38.38(b) | Click or tap here to enter text. |

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| | consolidated in which it previously had or currently has an interest, has the entity disclosed: | | | |
| | a) the type and amount of support provided, including situations in which the entity assisted the structured entity in obtaining financial support? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.45(a) | Click or tap here to enter text. |
| | b) the reasons for providing the support? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.45(b) | Click or tap here to enter text. |
| 85.37 | Has the entity disclosed any current intentions to provide financial or other support to a structured entity that is not consolidated, including intentions to assist the structured entity in obtaining financial support? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.46 38.38(b) | Click or tap here to enter text. |
| Non-quantifiable ownership interests | | | | |
| 85.38 | Has the entity, in respect of each non-quantifiable ownership interest that is material disclosed the following: | <input type="checkbox"/> N/A | 38.48 38.47 | Click or tap here to enter text. |
| | a) the name of the entity in which it has an ownership interest | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.48(a) | Click or tap here to enter text. |
| | b) the nature of its ownership interest in the entity | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.48(b) | Click or tap here to enter text. |
| Controlling interests acquired with the intention of disposal | | | | |
| 85.39 | Has the entity (when it is not an investment entity) disclosed its interest in a controlled entity when, at the point at which control arose, the entity had the intention of disposing of that interest and, at the reporting date, it had an active intention to dispose of that interest? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.49 | Click or tap here to enter text. |
| 85.40 | Has the entity disclosed the following information in the notes in respect of each controlled entity: | <input type="checkbox"/> N/A | 38.53 | Click or tap here to enter text. |
| | a) the name of the controlled entity and a description of its key activities? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.53(a) | Click or tap here to enter text. |
| | b) the rationale for the acquisition of the controlling interest and the factors considered in determining that control exists? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.53(b) | Click or tap here to enter text. |
| | c) the impact on the consolidated financial statements of consolidating the controlled entity including the effect on assets, | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.53(c) | Click or tap here to enter text. |

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| | liabilities, revenue, expenses and net assets? | | | |
| | d) the current status of the approach to disposal, including the expected method and timing of disposal? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.53(d) | Click or tap here to enter text. |
| | NOTE: The disclosures required by paragraph .53 are provided at each reporting date until the entity disposes of the controlling interest or ceases to have the intention to dispose of that interest [38.54] | | | |
| 85.41 | In the period in which the entity disposes of the controlling interest or ceases to have the intention to dispose of the controlling interest has it disclosed: | <input type="checkbox"/> N/A | 38.54 | Click or tap here to enter text. |
| | a) the fact that there has been a disposal or change of intention? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.54(a) | Click or tap here to enter text. |
| | b) the effect of the disposal or change of intention on the consolidated financial statements? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.54(b) | Click or tap here to enter text. |
| 85.42 | Where other disclosures required by this Standard or other Standards of GRAP would provide information relevant to paragraphs .53 or .54 has a cross-reference to those other disclosures been provided? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | 38.55 | Click or tap here to enter text. |
| 86. | Rights to Interests Arising From Decommissioning, Restoration and Environmental Rehabilitation Funds (IGRAP 4) | | | |
| | Accounting for interest in a fund | | | |
| 86.1 | Where an entity has an interest in a decommissioning, restoration or rehabilitation fund, has it recognised its obligation to pay decommissioning costs as a liability and recognised its interest in the fund separately unless the entity is not liable to pay decommissioning costs even if the fund fails to pay? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 4.07 | Click or tap here to enter text. |
| 86.2 | Has the entity recognised its interest in the fund in accordance with either GRAP 6, 7 or 8 (whichever applicable)? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 4.08 | Click or tap here to enter text. |
| 86.3 | Where GRAP 6, 7 or 8 are not applicable, has the entity recognised the right to receive reimbursement from the fund as a reimbursement in accordance with GRAP 19, measured at the lower of: | <input type="checkbox"/> N/A | IGRAP 4.09 | Click or tap here to enter text. |

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| | a) The amount of the decommissioning obligation recognised? and | <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 4.09(a) | Click or tap here to enter text. |
| | b) The entity's share of the fair value of the net assets of the fund attributable to contributors? | <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 4.09(b) | Click or tap here to enter text. |
| 86.4 | Have changes in the carrying value of the right to receive reimbursement (other than contributions to and payments from the fund) been recognised in surplus or deficit for the period? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 4.09 | Click or tap here to enter text. |
| Accounting for obligations to make additional contributions | | | | |
| 86.5 | When an entity has an obligation to make additional contributions, has the entity recognised a contingent liability only if it is probable that additional contributions will be made? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 4.10 4.12 | Click or tap here to enter text. |
| Disclosures | | | | |
| 86.6 | Has the entity disclosed the nature of its interests in a fund and any restrictions on access to the assets of the fund? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 4.11 | Click or tap here to enter text. |
| 86.7 | When the entity accounts for reimbursement, has it disclosed all requirements set out in GRAP 19.101(c)? | <input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No | IGRAP 4.13 | Click or tap here to enter text. |