



# ASPE Financial Statement Presentation and Disclosure Checklist

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June 2021



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# About this Checklist

This checklist is intended to present the reporting requirements for annual financial statements of a private profit-oriented enterprise prepared in accordance with the Canadian accounting standards for private enterprises (ASPE). If your entity operates in an industry for which there are specific reporting requirements (i.e., oil and gas/mining, etc.), or if your entity’s unique circumstances might require additional disclosure, the CPA Canada Handbook should be consulted to ensure complete and accurate disclosure. Individual entities should also tailor their disclosures to reflect the materiality of the items concerned. This checklist should be evaluated in conjunction with the General Standards of Financial Statement Presentation (Section 1400 under ASPE) and is not a substitute for the exercise of professional judgment and knowledge of authoritative pronouncements.

This checklist reflects the ASPE standards that have been issued as of June 30, 2021 and those standards that are required to be applied from the perspective of an entity with a fiscal year beginning on January 1, 2021. If the entity’s reporting fiscal period commenced before January 1, 2021, please refer to MNP ASPE Financial Statement Presentation & Disclosure Checklist – December 31, 2020 edition for appropriate disclosure requirements. Any disclosure requirements for standards effective after January 1, 2021 are differentiated by an “[EARLY ADOPTION]” note and related footnote. It is possible that standards could be amended after June 30, 2021. Any such changes and additional requirements would need to be considered when preparing financial statements in accordance with ASPE. Accordingly, this checklist should not be used as a substitute for referring to the standards themselves.

Presentation & disclosure		
<b>Occurrence, rights &amp; obligations</b>	Disclosed events, transactions and other matters have occurred and pertain to the entity.	<b>Or</b>
<b>Completeness</b>	All disclosures that should have been included in the financial statements have been included.	<b>Cm (P&amp;D)</b>
<b>Accuracy &amp; Valuation</b>	Financial and other information are disclosed fairly and at appropriate amounts.	<b>Av</b>
<b>Classification and Understandability</b>	Financial information is appropriately presented and described, and disclosures are clearly expressed	<b>Cu</b>

Text boxes may be used to make working paper references if needed, or to provide explanations if items were or were not disclosed. The options “Yes, No, and NA” are available in the right-hand column, and should be used as follows:

NA – This option should be selected when the disclosure is not applicable.

Yes – This option should be selected when the disclosure is applicable and included in the financial statements.

No – This option should only be used for immaterial disclosures, OR when a disclosure IS applicable to the entity and the item has NOT been disclosed (in most cases this will be a departure from generally accepted accounting principles (GAAP)). An explanation of why “No” was selected should be provided in the text box immediately following the item.

Company: \_\_\_\_\_

Year/Period: \_\_\_\_\_

Financial Statements	Reference	Disclosure Made?
<p><b>1. Generally accepted accounting principles (Section 1100)</b></p> <p><b>Has management:</b></p> <ul style="list-style-type: none"> <li>Modified industry practices to conform to ASPE (e.g., for agricultural entities, inventories available for immediate delivery measured at net farm price; breeding herd measured at fair value less freight or handling)</li> <li>Selected and applied the entity's accounting policies for a period consistently for similar transactions, other events and circumstances, unless the source of GAAP consulted by specifically requires or permits categorization of items for which different policies may be appropriate</li> </ul>	<p>1100.04</p> <p>1100.27</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p><b>2. Financial statement presentation and disclosure (Sections 1400, 1505)</b></p> <p><b>Has management presented:</b></p> <ul style="list-style-type: none"> <li>Fairly, in accordance with generally accepted accounting principles, the financial position, results of operations and cash flows of the entity</li> <li>A reference to the general purpose financial statements when more than one set of financial statements are prepared in accordance with different accounting policies under ASPE</li> <li>Comparative information, unless not meaningful or ASPE allows otherwise</li> </ul> <p><b>Has management disclosed:</b></p> <ul style="list-style-type: none"> <li>Their basis of presentation as in accordance with ASPE</li> </ul>	<p>1400.03</p> <p>1400.11A</p> <p>1400.12</p> <p>1400.16</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>Separately, revenue, expenses, and gains or losses resulting from transactions or events that are not expected to occur frequently over several years, or do not illustrate normal business activities of the entity</li> </ul>	1400.19	Yes/No/NA
<ul style="list-style-type: none"> <li>A clear and concise description of significant accounting policies</li> </ul>	1505.03	Yes/No/NA
<b>3. Going concern (Section 1400)<sup>1</sup></b>		
<p><b>When the use of the going concern assumption is appropriate but a material uncertainty exists – has management:</b></p> <ul style="list-style-type: none"> <li>Adequately described the principal events or conditions that may cast significant doubt on the entity's ability to continue as a going concern</li> </ul>	1400.17	Yes/No/NA
<p><b>If or when the entity's financial statements are not prepared on a going concern basis – has management disclosed:</b></p> <ul style="list-style-type: none"> <li>The fact that the financial statements are not prepared on a going concern basis, and the basis on which the financial statements are prepared</li> <li>The reason why the entity is not regarded as a going concern</li> </ul>	1400.18 1400.18	Yes/No/NA Yes/No/NA
<b>4. First time adoption of ASPE (Section 1500)</b>		
<p><b>First set of ASPE financial statements – has management presented:</b></p> <ul style="list-style-type: none"> <li>Opening balance sheet at the date of transition<sup>2</sup></li> </ul>	1500.04	Yes/No/NA Yes/No/NA

<sup>1</sup> Throughout the engagement, consider management's assessment of the entity's ability to continue as a going concern as required by Section 1400.07.

<sup>2</sup> Opening balances are not required in the notes to the financial statements.



	Reference	Disclosure Made?
<b>Year of adoption of ASPE – has management disclosed<sup>3</sup> :</b>		Yes/No/NA
• Amount of each charge to retained earnings at date of transition resulting from the adoption	1500.35(a)	Yes/No/NA
• Reason for each charge to retained earnings at date of transition	1500.35(a)	Yes/No/NA
• Reconciliation of net income reported in most recent previously issued financial statements to net income under ASPE for same period	1500.35(b)	Yes/No/NA
• Explanation of material adjustments to cash flow statement, if presented under entity's previous accounting policies	1500.36	Yes/No/NA
• If entity elects to use one or more of the first-time adoption exemptions available – has management disclosed the exemptions used	1500.37	Yes/No/NA
<b>Applied ASPE in a previous reporting period, but most recent annual financial statements were not prepared in accordance with ASPE – has management disclosed<sup>4</sup> [EARLY ADOPTION]<sup>5</sup>:</b>		Yes/No/NA
• Reason it stopped applying ASPE	1500.37A(a)	Yes/No/NA
• Reason it is resuming the application of ASPE	1500.37A(b)	Yes/No/NA
• Whether it has chosen to apply Section 1500 or Section 1506	1500.37B	Yes/No/NA

<sup>3</sup> The disclosures required by paragraph 1500.35 shall give sufficient detail to enable users to understand the material adjustments to the balance sheet and income statement.

<sup>4</sup> When an entity chooses to apply ASPE retrospectively in accordance with Section 1506 *Accounting changes*, as if it has never stopped applying ASPE, the entity shall nevertheless apply the disclosure requirements in paragraphs 1500.37A-.37B, in addition to the disclosure requirements in Section 1506.

<sup>5</sup> Section 1500 has been amended to include new disclosure requirements. Paragraphs 1500.02A-.02B and 1500.37A-.37B are effective for annual financial statements relating to fiscal years beginning on or after January 1, 2022. Early adoption is permitted.

Accounting Policies	Reference	Disclosure Made?
<p><b>5. Accounting changes (Section 1506)<sup>6</sup></b></p> <p><b>Changes in accounting policies related to initial application of primary source of GAAP – has management disclosed:</b></p> <ul style="list-style-type: none"> <li>• Title of primary source of GAAP</li> <li>• Nature of the change in accounting policy, and when applicable, that the change is made in accordance with its transitional provisions</li> <li>• When applicable, a description of the transitional provisions</li> <li>• For each prior period presented, to the extent practicable, the amount of adjustment for each financial statement line item affected</li> <li>• Amount of the adjustment relating to periods before those presented, to the extent practicable</li> <li>• If retrospective application required by paragraph 1506.10(a) or (b) is impracticable for a particular prior period or for periods before those presented, circumstances that led to that condition and description of how and from when the change in accounting policy has been applied<sup>7</sup></li> <li>• If retrospective application required by paragraph 1506.10(a) – (c) is impracticable for a particular prior period or for periods before those presented, circumstances that led to that condition and description of how and from when the change in accounting policy has been applied [EARLY ADOPTION]<sup>8</sup></li> </ul>		<p><b>Yes/No/NA</b></p> <p><b>Yes/No/NA</b></p> <p>1506.34(a) Yes/No/NA</p> <p>1506.34(b)(c) Yes/No/NA</p> <p>1506.34(d) Yes/No/NA</p> <p>1506.34(e) Yes/No/NA</p> <p>1506.34(f) Yes/No/NA</p> <p>1506.34(g) Yes/No/NA</p> <p>1506.34(g) Yes/No/NA</p>

<sup>6</sup> This section is applied for changes in accounting policies, changes in accounting estimates and corrections of prior period errors.

<sup>7</sup> Section 1506 has been amended to include new disclosure requirements as a result of newly issued Section 3041 *Agriculture*. Paragraph 1506.34(g) is effective for annual financial statements relating to fiscal years beginning on or after January 1, 2022. Early adoption is permitted. An entity applies this paragraph when it applies Section 3041. If early adopted, please mark this requirement as NA and complete the revised disclosure for 1506.34(g) below.

<sup>8</sup> Section 1506 has been amended to include new disclosure requirements as a result of newly issued Section 3041 *Agriculture*. Paragraph 1506.34(g) is effective for annual financial statements relating to fiscal years beginning on or after January 1, 2022. Early adoption is permitted. An entity applies this paragraph when it applies Section 3041. If early adopted, please complete this disclosure requirement and mark the previous reference to the disclosure requirement above as NA; otherwise, mark this requirement as NA.

	Reference	Disclosure Made?
<b>Voluntary changes in accounting policy – has management disclosed:</b>		Yes/No/NA
• Nature of the change in accounting policy	1506.35(a)	Yes/No/NA
• Reasons why applying new policy provides reliable and more relevant information	1506.35(b)	Yes/No/NA
• When accounting policy choice was allowed under paragraph 1506.09, explanation for why entity made accounting policy choice	1506.35(b)	Yes/No/NA
• Amount of adjustment for each prior period presented, for each financial statement line item affected, to extent practicable	1506.35(c)	Yes/No/NA
• Amount of adjustment relating to periods before those presented, to extent practicable	1506.35(d)	Yes/No/NA
• If retrospective application impracticable, circumstances that led to that condition and description of how and from when change in accounting policy has been applied	1506.35(e)	Yes/No/NA
<b>Changes in accounting estimates – has management disclosed:</b>		Yes/No/NA
• Nature and amount of change in accounting estimate in current period	1506.36	Yes/No/NA
<b>Corrections of prior period errors – has management disclosed:</b>		Yes/No/NA
• Nature of prior period error	1506.37(a)	Yes/No/NA
• For each prior period presented, amount of correction for each financial statement line item affected	1506.37(b)	Yes/No/NA
• Amount of correction at beginning of earliest prior period presented	1506.37(c)	Yes/No/NA

	Reference	Disclosure Made?
<b>6. Measurement uncertainty (Section 1508)</b> <b>Has management disclosed:</b> <ul style="list-style-type: none"> <li>Description of circumstances giving rise to material uncertainty and relevant information about its anticipated resolution</li> <li>Extent of measurement uncertainty that is material for an item when it is reasonably possible that the recognized amount could change by a material amount within a year of the statement date</li> <li>Recognized amount of item subject to measurement uncertainty, except when disclosure would have a significant adverse effect on the entity</li> <li>Reason for not disclosing recognized amount when it would have an adverse effect on the entity</li> </ul>	<p>1508.05(a)(b)</p> <p>1508.06</p> <p>1508.07</p> <p>1508.07</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<b>7. Foreign currency translation (Section 1651)</b> <b>Has management disclosed:</b> <ul style="list-style-type: none"> <li>Amount of exchange gain or loss included in net income<sup>9</sup></li> <li>Reasons for any change in translation method applied to a particular foreign operation</li> </ul>	<p>1651.56</p> <p>1651.57</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p>
<b>8. Revenue recognition policy (Section 3400)</b> <b>Has management disclosed:</b> <ul style="list-style-type: none"> <li>Policy for each material type of transaction and element (i.e., product and service) in a multiple element sales transaction as well as how multiple elements are determined and valued</li> </ul>	<p>3400.31</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p>

<sup>9</sup> Entity may exclude from this amount those exchange gains or losses arising on investments in equity securities that are measured at fair value in accordance with Section 3856 *Financial instruments*.

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>Separately, either on the face of the income statement or in the notes to the financial statements, the major categories of revenue recognized during the period</li> </ul>	3400.33	Yes/No/NA
<b>9. Disclosures by entities subject to rate regulation (AcG-19)</b>		
<b>Has management disclosed:</b>		
<ul style="list-style-type: none"> <li>Fact that entity is subject to rate regulation, and a description of the nature and extent of the rate-regulated operations</li> </ul>	AcG-19.6(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>For each set of operations subject to a different rate-setting authority or regulation, identity of the rate-setting authority, whether authority is a related party and, if so, a statement to this effect and description of relationship</li> </ul>	AcG-19.6(b)	Yes/No/NA
<ul style="list-style-type: none"> <li>When rate regulation has affected the accounting for a transaction or event:               <ul style="list-style-type: none"> <li>Financial statement items affected</li> </ul> </li> </ul>	AcG-19.7(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>How each item accounted for has been reflected in the financial statements and rationale for this treatment, including information regarding supporting regulatory action or expectations of entity regarding future regulatory actions</li> </ul>	AcG-19.7(b)	Yes/No/NA
<ul style="list-style-type: none"> <li>When a separate asset or liability has been recognized due to the effects of rate regulation:               <ul style="list-style-type: none"> <li>The carrying amount and line item amount it is presented in, if not evident</li> </ul> </li> </ul>	AcG-19.7(c)	Yes/No/NA
<ul style="list-style-type: none"> <li>Income statement effect for the current period</li> </ul>		Yes/No/NA
<ul style="list-style-type: none"> <li>Remaining period over which the carrying amount of the asset is expected to be recovered or the liability expected to be settled</li> </ul>		Yes/No/NA
<ul style="list-style-type: none"> <li>Description of regulatory risks and uncertainties affecting recovery of asset or settlement of liability and its timing</li> </ul>		Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>▪ A statement that return on investment was not included in the rate base for the asset during its recovery period, applicable when the regulator does not include this</li> </ul>		Yes/No/NA
<ul style="list-style-type: none"> <li>• When accounting for rate regulation has been discontinued, statement to that effect, together with reasons for the discontinuance and identification of rate-regulated operations affected</li> </ul>	AcG-19.7(d)	Yes/No/NA
<ul style="list-style-type: none"> <li>• Has management presented assets and liabilities, including those recognized as a result of the effects of rate regulation, as an offset only when specifically permitted or required by another Section or Guideline</li> </ul>	AcG-19.9	Yes/No/NA
Balance sheet		
<b>10. Balance sheet (Sections 1521, 3056)</b>		<b>Yes/No/NA</b>
<b>Has management:</b>		
<ul style="list-style-type: none"> <li>• Presented fairly the financial position as at the period end, in accordance with ASPE</li> </ul>	1521.02	Yes/No/NA
<ul style="list-style-type: none"> <li>• Distinguished the following in the balance sheet: <ul style="list-style-type: none"> <li>▪ Current assets</li> <li>▪ Long-term assets</li> <li>▪ Total assets</li> <li>▪ Current liabilities</li> <li>▪ Long-term liabilities</li> <li>▪ Total liabilities</li> <li>▪ Equity</li> <li>▪ Total liabilities and equity</li> </ul> </li> </ul>	1521.03(a) 1521.03(b) 1521.03(c) 1521.03(d) 1521.03(e) 1521.03(f) 1521.03(g) 1521.03(h)	Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA

	Reference	Disclosure Made?
<b>Has management presented the following assets separately:</b>		Yes/No/NA
• On the face of the balance sheet:	1521.04	Yes/No/NA
▪ Main classes of current assets <sup>10</sup>	1521.04(a)	Yes/No/NA
▪ Investments in non-consolidated subsidiaries and joint arrangements, showing separately investments measured:	1521.04(g)	Yes/No/NA
- Using the cost method		Yes/No/NA
- Using the equity method		Yes/No/NA
- At fair value		Yes/No/NA
▪ Investments subject to significant influence and all other investments, showing separately investments measured:	1521.04(h)	Yes/No/NA
- Using the cost method		Yes/No/NA
- Using the equity method		Yes/No/NA
- At fair value		Yes/No/NA
▪ Intangible assets	1521.04(j)	Yes/No/NA
▪ Goodwill	1521.04(k)	Yes/No/NA
▪ Assets for current income taxes	1521.04(l)	Yes/No/NA
▪ Assets for future income taxes	1521.04(m)	Yes/No/NA
▪ Long-lived assets and disposal groups classified as held for sale	1521.04(n)	Yes/No/NA
▪ Agricultural inventories [EARLY ADOPTION] <sup>11</sup>	1521.04(p)	Yes/No/NA
▪ Productive biological assets [EARLY ADOPTION] <sup>11</sup>	1521.04(q)	Yes/No/NA

<sup>10</sup> In accordance with Section 1510.04, current assets require segregation between main classes (e.g., cash, investments, accounts and notes receivable, inventories, and prepaid expenses).

<sup>11</sup> Section 1521 has been amended to include new disclosure requirements as a result of newly issued Section 3041 *Agriculture*. Paragraphs 1521.04(p) - (q) are effective for annual financial statements relating to fiscal years beginning on or after January 1, 2022. Early adoption is permitted. An entity applies these paragraphs when it applies Section 3041.

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>• On the face of the balance sheet or disclosed in notes or supporting schedules<sup>12</sup>:               <ul style="list-style-type: none"> <li>• Government assistance receivable</li> <li>• Other financial assets showing separately those measured using:                   <ul style="list-style-type: none"> <li>- Amortized cost</li> <li>- Fair value</li> <li>- Investments in equity instruments measured at cost</li> </ul> </li> <li>• Property, plant and equipment</li> <li>• Assets leased under capital leases</li> <li>• Defined benefit assets</li> </ul> </li> </ul>	1521.04A  1521.04A(a)  1521.04A(b)   1521.04A(c)  1521.04A(d)  1521.04A(e)	Yes/No/NA  Yes/No/NA  Yes/No/NA  Yes/No/NA  Yes/No/NA  Yes/No/NA
<b>Has management presented the following liabilities separately:</b>		<b>Yes/No/NA</b>
<ul style="list-style-type: none"> <li>• On the face of the balance sheet:               <ul style="list-style-type: none"> <li>• Main classes of current liabilities<sup>13</sup></li> <li>• Retractable or mandatorily redeemable shares issued in a tax planning arrangement that are classified as a financial liability</li> <li>• Liabilities for future income taxes</li> <li>• Liabilities of disposal groups classified as held for sale</li> </ul> </li> </ul>	1521.05(a)  1521.05(a)(a)  1521.05(b)  1521.05(c)	Yes/No/NA  Yes/No/NA  Yes/No/NA  Yes/No/NA

<sup>12</sup> When assets are disclosed in the notes to the financial statements or supporting schedules, a cross-reference is provided in the corresponding balance sheet line item.

<sup>13</sup> In accordance with Section 1510.11, current liabilities require segregation between main classes (e.g., bank loans, trade creditors and accrued liabilities, loans payable, taxes payable, dividends payable, deferred revenues, current payments on long-term debt, and retractable or mandatorily redeemable shares issued in a tax planning arrangement). Amounts owing on loans from directors, officers and shareholders, and amounts owing to parent and other affiliated companies, whether on account of a loan or otherwise, are required to be presented separately.

[Early adoption] Section 1510.11 has been amended and a new paragraph 1510.11A has been issued in April 2021. These amendments provide an option for the presentation of amounts owing on loans from directors, officers and shareholders, and amounts owing to parent and other affiliated companies, whether on account of a loan or otherwise. These amounts shall be shown separately on the balance sheet or presented in aggregate on the balance sheet with the amounts disclosed separately in the notes to the financial statement or supporting schedules and cross-referenced to the corresponding balance sheet line item. These amendments are effective for annual financial statements relating to fiscal years beginning on or after January 1, 2022. Early adoption is permitted.



	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>▪ Long-term debt</li> </ul>	1521.05(f)	Yes/No/NA
<ul style="list-style-type: none"> <li>• On the face of the balance sheet or disclosed in notes or supporting schedules<sup>14</sup>:               <ul style="list-style-type: none"> <li>• Obligations under capital leases</li> <li>• Defined benefit liability</li> <li>• Asset retirement obligations</li> </ul> </li> <li>▪ Other financial liabilities</li> </ul>	1521.05	Yes/No/NA
	1521.05A(a)	Yes/No/NA
	1521.05A(b)	Yes/No/NA
	1521.05A(c)	Yes/No/NA
	1521.05A(d)	Yes/No/NA
<p><b>When the effect of classifying retractable or mandatorily redeemable shares issued in a tax planning arrangement as a financial liability is charged to retained earnings – has management disclosed:</b></p> <ul style="list-style-type: none"> <li>• On the face of the balance sheet, the amount charged to retained earnings for all classes of such shares</li> </ul>	1521.06A	Yes/No/NA
<p><b>11. Business combinations or disposals of business units (Sections 1540, 1582)</b></p> <p><b>Has management presented:</b></p> <ul style="list-style-type: none"> <li>• The aggregate cash flow arising from each business combination and disposal of business unit separately in investing activities</li> </ul>	1540.38	Yes/No/NA
<p><b>Has management disclosed<sup>15</sup>:</b></p> <ul style="list-style-type: none"> <li>• Total purchase or disposal consideration and portion of consideration composed of cash and cash equivalents</li> <li>• Amount of cash and cash equivalents acquired or disposed of</li> </ul>	1540.47(a)(b)	Yes/No/NA
	1540.47(c)	Yes/No/NA

<sup>14</sup> When liabilities are disclosed in the notes to the financial statements or supporting schedules, a cross-reference is provided in the corresponding balance sheet line item.

<sup>15</sup> Section 1540.47 has been amended to remove the disclosure requirement outlined in Section 1540.47(d). This amendment is effective for annual financial statements relating to fiscal years beginning on or after January 1, 2022. Early adoption is permitted. If early adopted, please mark the disclosure requirements here as NA, and complete the revised disclosure requirements for Section 1540.47 immediately below.

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>Total assets, other than cash or cash equivalents, and total liabilities purchased or disposed of</li> </ul>	1540.47(d)	Yes/No/NA
<b>Has management disclosed [Early adoption]<sup>16</sup>:</b>		
<ul style="list-style-type: none"> <li>Total purchase or disposal consideration and portion of consideration composed of cash and cash equivalents</li> </ul>	1540.47(a)(b)	Yes/No/NA
<ul style="list-style-type: none"> <li>Amount of cash and cash equivalents acquired or disposed of</li> </ul>	1540.47(c)	Yes/No/NA
<b>For each material business combination that occurred during the reporting period – has management disclosed:</b>		<b>Yes/No/NA</b>
<ul style="list-style-type: none"> <li>Name and description of the acquiree</li> </ul>	1582.62(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>Acquisition date</li> </ul>	1582.62(b)	Yes/No/NA
<ul style="list-style-type: none"> <li>Percentage of voting equity interests acquired</li> </ul>	1582.62(c)	Yes/No/NA
<ul style="list-style-type: none"> <li>Acquisition-date fair value of total consideration transferred and of each major class of consideration, including:               <ul style="list-style-type: none"> <li>Cash</li> <li>Liabilities incurred (e.g., a liability of contingent consideration)</li> <li>Equity interests of the acquirer, including number of instruments, or interests issued or issuable</li> </ul> </li> </ul>	1582.62(d)	Yes/No/NA
<ul style="list-style-type: none"> <li>For contingent consideration arrangements and indemnification assets:               <ul style="list-style-type: none"> <li>A description of arrangement</li> <li>Basis for determining amount of payment</li> </ul> </li> </ul>	1582.62(e)	Yes/No/NA

<sup>16</sup> Section 1540.47 has been amended to remove the previous disclosure requirement outlined in Section 1540.47(d). This amendment is effective for annual financial statements relating to fiscal years beginning on or after January 1, 2022. Early adoption is permitted. If early adopted, please complete these disclosure requirements, and mark the previous reference to the disclosure requirement above as NA; otherwise, mark this requirement as NA.

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>• For an acquisition of an asset or group of assets that constitutes a business:               <ul style="list-style-type: none"> <li>▪ The amounts recognized as of the acquisition date for each major class of assets acquired and liabilities assumed</li> </ul> </li> </ul>	1582.62A(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>• For an acquisition of a consolidated subsidiary:               <ul style="list-style-type: none"> <li>▪ A condensed balance sheet showing amounts recognized as of the acquisition date for each major class of assets acquired and liabilities assumed</li> </ul> </li> </ul>	1582.62A(b) (i)	Yes/No/NA
<ul style="list-style-type: none"> <li>▪ The amount of the non-controlling interest in the acquiree recognized at the acquisition date and the measurement basis for that amount</li> </ul>	1582.62A(b) (ii)	Yes/No/NA
<ul style="list-style-type: none"> <li>▪ The amount of any gain recognized in a bargain purchase and the line item in the income statement in which the gain is recognized</li> </ul>	1582.62A(b) (iii)	Yes/No/NA
<ul style="list-style-type: none"> <li>▪ For a business combination achieved in stages:               <ul style="list-style-type: none"> <li>- The acquisition-date fair value of the equity interest in the acquiree held by the acquirer immediately before the acquisition date</li> <li>- The amount of any gain or loss recognized as a result of remeasuring to fair value the equity interest in the acquiree held by the acquirer before the business combination</li> <li>- The line item in the income statement in which that gain or loss is recognized</li> </ul> </li> </ul>	1582.62A(b) (iv)	Yes/No/NA
<p><b>For individually immaterial business combinations that occurred during the reporting period that are material collectively – has management disclosed:</b></p>		Yes/No/NA
<ul style="list-style-type: none"> <li>• Number of businesses acquired and a brief description of those businesses</li> </ul>	1582.63(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>• Acquisition-date fair value of total consideration transferred</li> </ul>	1582.63(b)	Yes/No/NA
<ul style="list-style-type: none"> <li>• Number of equity instruments or interests of the acquirer issued or issuable</li> </ul>	1582.63(c)	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>Description of arrangement and basis for determining amount of payment for contingent consideration arrangements and indemnification assets</li> </ul>	1582.63(d)	Yes/No/NA
<p><b>For each material business combination that occurred <u>after</u> the end of the reporting period but <u>before</u> the financial statements are completed – has management disclosed:</b></p>		<b>Yes/No/NA</b>
<ul style="list-style-type: none"> <li>Name and description of the acquiree</li> </ul>	1582.62(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>Acquisition date</li> </ul>	1582.62(b)	Yes/No/NA
<ul style="list-style-type: none"> <li>Percentage of voting equity interests acquired</li> </ul>	1582.62(c)	Yes/No/NA
<ul style="list-style-type: none"> <li>Acquisition-date fair value of total consideration transferred and of each major class of consideration, including: <ul style="list-style-type: none"> <li>Cash</li> <li>Liabilities incurred (e.g., a liability of contingent consideration)</li> <li>Equity interests of the acquirer, including number of instruments, or interests issued or issuable</li> </ul> </li> </ul>	1582.62(d)	Yes/No/NA
<ul style="list-style-type: none"> <li>For contingent consideration arrangements and indemnification assets: <ul style="list-style-type: none"> <li>A description of arrangement</li> <li>Basis for determining amount of payment</li> </ul> </li> </ul>	1582.62(e)	Yes/No/NA
<ul style="list-style-type: none"> <li>For an acquisition of an asset or group of assets that constitutes a business: <ul style="list-style-type: none"> <li>The amounts recognized as of the acquisition date for each major class of assets acquired and liabilities assumed</li> </ul> </li> </ul>	1582.62A(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>For an acquisition of a consolidated subsidiary: <ul style="list-style-type: none"> <li>A condensed balance sheet showing amounts recognized as of the acquisition date for each major class of assets acquired and liabilities assumed</li> <li>The amount of the non-controlling interest in the acquiree recognized at the acquisition date and the measurement basis for that amount</li> </ul> </li> </ul>	1582.62A(b) (i)	Yes/No/NA
	1582.62A(b) (ii)	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>The amount of any gain recognized in a bargain purchase and the line item in the income statement in which the gain is recognized</li> </ul>	1582.62A(b)(iii)	Yes/No/NA
<ul style="list-style-type: none"> <li>For a business combination achieved in stages:               <ul style="list-style-type: none"> <li>The acquisition-date fair value of the equity interest in the acquiree held by the acquirer immediately before the acquisition date</li> <li>The amount of any gain or loss recognized as a result of remeasuring to fair value the equity interest in the acquiree held by the acquirer before the business combination</li> <li>The line item in the income statement in which that gain or loss is recognized</li> </ul> </li> </ul>	1582.62A(b)(iv)	Yes/No/NA Yes/No/NA Yes/No/NA
<p><b>For each individually immaterial business combination that occurred <u>after</u> the end of the reporting period but <u>before</u> the financial statements are completed – has management disclosed:</b></p>		Yes/No/NA
<ul style="list-style-type: none"> <li>Number of businesses acquired and a brief description of those businesses</li> </ul>	1582.63(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>Acquisition-date fair value of total consideration transferred</li> </ul>	1582.63(b)	Yes/No/NA
<ul style="list-style-type: none"> <li>Number of equity instruments or interests of the acquirer issued or issuable</li> </ul>	1582.63(c)	Yes/No/NA
<ul style="list-style-type: none"> <li>Description of arrangement and basis for determining amount of payment for contingent consideration arrangements and indemnification assets</li> </ul>	1582.63(d)	Yes/No/NA
<p><b>If the initial accounting for the business combination is incomplete when the financial statements are completed – has management described:</b></p>		Yes/No/NA
<ul style="list-style-type: none"> <li>Which disclosures could not be made</li> </ul>	1582.64	Yes/No/NA
<ul style="list-style-type: none"> <li>The reasons why they could not be made</li> </ul>	1582.64	Yes/No/NA

	Reference	Disclosure Made?
<b>12. Subsidiaries (non-consolidation method) (Section 1591)</b>		Yes/No/NA
<b>Has management:</b>		
<ul style="list-style-type: none"> <li>Described the financial statements as being prepared on a non-consolidated basis and labelled each statement accordingly</li> </ul>	1591.28	Yes/No/NA
<b>Has management presented separately:</b>		
<ul style="list-style-type: none"> <li>Non-consolidated subsidiaries controlled through voting interests, potential voting interests, or a combination thereof from other investments in balance sheet<sup>17</sup></li> </ul>	1591.29	Yes/No/NA
<ul style="list-style-type: none"> <li>Income or loss from interests in subsidiaries controlled through voting interests, potential voting interests, or a combination thereof in income statement<sup>18</sup></li> </ul>	1591.29	Yes/No/NA
<b>Has management disclosed:</b>		
<ul style="list-style-type: none"> <li>Basis used to account for its subsidiaries controlled through voting interests, potential voting interests, or a combination thereof when preparing non-consolidated financial statements</li> </ul>	1591.36	Yes/No/NA
<ul style="list-style-type: none"> <li>When electing to account for subsidiaries controlled through voting interests, potential voting interests, or a combination thereof using the equity method, the fair value of its interest in a subsidiary when it is quoted in an active market</li> </ul>	1591.37	Yes/No/NA

<sup>17</sup> Investments in subsidiaries controlled through voting interests, potential voting interests, or a combination thereof may be presented with interests in joint arrangements that are accounted for using the same method (i.e., cost or equity or fair value).

<sup>18</sup> Income from investments in subsidiaries controlled through voting interests, potential voting interests, or a combination thereof may be presented with income from interests in joint arrangements that are accounted for using the same method (i.e., cost or equity or fair value).

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>Listing and description of significant subsidiaries controlled through voting interests, potential voting interests, or a combination thereof, including names, carrying values and proportion of ownership interests held in each subsidiary</li> </ul>	1591.38	Yes/No/NA
<b>Has management disclosed:</b>		
<ul style="list-style-type: none"> <li>The carrying amount of an impaired interest in the subsidiary and the amount of any related allowance for impairment</li> </ul>	1591.38C(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>The amount of any impairment loss or reversal of a previously recognized impairment loss that is included in net income</li> </ul>	1591.38C(b)	Yes/No/NA
<b>When a material subsidiary is acquired <u>during</u> the current reporting period – has management disclosed:</b>		Yes/No/NA
<ul style="list-style-type: none"> <li>Name and description of acquiree</li> </ul>	1591.38A 1582.62(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>Acquisition date</li> </ul>	1591.38A 1582.62(b)	Yes/No/NA
<ul style="list-style-type: none"> <li>Percentage of voting equity interests acquired</li> </ul>	1591.38A 1582.62(c)	Yes/No/NA
<ul style="list-style-type: none"> <li>Acquisition-date fair value of total consideration transferred and of each major class of consideration, including:               <ul style="list-style-type: none"> <li>Cash</li> <li>Liabilities incurred (e.g., a liability of contingent consideration)</li> <li>Equity interests of the acquirer, including number of instruments, or interests issued or issuable</li> </ul> </li> </ul>	1591.38A 1582.62(d)	Yes/No/NA
<ul style="list-style-type: none"> <li>Description of arrangement and basis for determining amount of payment for contingent consideration arrangements and indemnification assets</li> </ul>	1591.38A 1582.62(e)	Yes/No/NA

	Reference	Disclosure Made?
<p><b>When individually immaterial subsidiaries are acquired during the current reporting period which are material collectively – has management disclosed:</b></p> <ul style="list-style-type: none"> <li>• Number of businesses acquired and a brief description of those businesses</li> <li>• Acquisition-date fair value of total consideration transferred</li> <li>• Number of equity instruments or interests of the acquirer issued or issuable</li> <li>• Description of arrangement and basis for determining amount of payment for contingent consideration arrangements and indemnification assets</li> </ul>	<p>1591.38A 1582.63(a)</p> <p>1591.38A 1582.63(b)</p> <p>1591.38A 1582.63(c)</p> <p>1591.38A 1582.63(d)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p><b>When the fiscal periods of the entity and a subsidiary accounted for using the equity method are not coterminous – has management disclosed:</b></p> <ul style="list-style-type: none"> <li>• Events relating to, or transactions of, the subsidiary that have occurred during the intervening period and significantly affect the financial position or the results of the entity's operations<sup>19</sup></li> </ul>	<p>1591.38B</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p><b>When the acquisition date of a material subsidiary is after the end of the reporting period but before the financial statements are completed – has management disclosed:</b></p> <ul style="list-style-type: none"> <li>• Name and description of acquiree</li> <li>• Acquisition date</li> <li>• Percentage of voting equity interests acquired</li> </ul>	<p>1591.38D 1582.62(a)</p> <p>1591.38D 1582.62(b)</p> <p>1591.38D 1582.62(c)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>

<sup>19</sup> Disclosure is not required if these events or transactions are recorded in the financial statements.



	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>Acquisition-date fair value of total consideration transferred and of each major class of consideration, including:               <ul style="list-style-type: none"> <li>Cash</li> <li>Liabilities incurred (e.g., a liability of contingent consideration)</li> <li>Equity interests of the acquirer, including number of instruments, or interests issued or issuable</li> </ul> </li> <li>Description of arrangement and basis for determining amount of payment for contingent consideration arrangements and indemnification assets</li> </ul>	<p>1591.38D 1582.62(d)</p> <p>1591.38D 1582.62(e)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p><b>When the acquisition date of individually immaterial subsidiaries which are material collectively is after the end of the reporting period but before the financial statements are completed – has management disclosed:</b></p> <ul style="list-style-type: none"> <li>Number of businesses acquired and a brief description of those businesses</li> <li>Acquisition-date fair value of total consideration transferred</li> <li>Number of equity instruments or interests of the acquirer issued or issuable</li> <li>Description of arrangement and basis for determining amount of payment for contingent consideration arrangements and indemnification assets</li> <li>If the initial accounting for the subsidiary is incomplete at the time the financial statements are completed:               <ul style="list-style-type: none"> <li>Which disclosures could not be made</li> <li>Reasons why the disclosures could not be made</li> </ul> </li> </ul>	<p>1591.38D 1582.63(a)</p> <p>1591.38D 1582.63(b)</p> <p>1591.38D 1582.63(c)</p> <p>1591.38D 1582.63(d)</p> <p>1591.38D</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>

	Reference	Disclosure Made?		
<p><b>When initial accounting is incomplete and the amount recognized in the financial statements for the interest in the subsidiary has been determined using provisional amounts – has management disclosed:</b></p> <ul style="list-style-type: none"> <li>• The reasons why the initial accounting for the business combination is incomplete</li> <li>• What is subject to change</li> </ul>	1591.38E	Yes/No/NA		
	1591.38E	Yes/No/NA		
<p><b>When initial accounting was incomplete at the end of the reporting period in which the acquisition occurred and the subsidiary is subsequently measured at cost, in the reporting period after the acquisition date – has management disclosed:</b></p> <ul style="list-style-type: none"> <li>• The nature and amount of any measurement period adjustments recognized</li> <li>• The reasons for those adjustments</li> </ul>	1591.38F	Yes/No/NA		
	1591.38F	Yes/No/NA		
<p><b>13. Subsidiaries (consolidation method) (Sections 1591, 1601)</b></p> <p><b>Has management:</b></p> <ul style="list-style-type: none"> <li>• Described the financial statements as being prepared on a consolidated basis and labelled each statement accordingly</li> </ul>			1601.06A	Yes/No/NA
<p><b>Has management disclosed:</b></p> <ul style="list-style-type: none"> <li>• A listing and description of significant subsidiaries including names and proportion of ownership interests held in each subsidiary</li> <li>• Significant restrictions on access to the subsidiaries' assets, including:</li> </ul>			1591.34	Yes/No/NA
	1591.35	Yes/No/NA		

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>Limits on access to the consolidated entity's assets by its owners or the entity, such as pledges of assets of the subsidiary as collateral for the subsidiary's liabilities</li> </ul>	1591.35(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>Limits on recourse by creditors or owners of a subsidiary against the entity itself</li> </ul>	1591.35(b)	Yes/No/NA
<p><b>If the entity does not own, directly or indirectly through subsidiaries, an equity interest that gives it control of the subsidiary – has management disclosed:</b></p>		Yes/No/NA
<ul style="list-style-type: none"> <li>Basis for determining that a parent-subsidiary relationship exists</li> </ul>	1591.32(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>Name of the subsidiary</li> </ul>	1591.32(b)	Yes/No/NA
<ul style="list-style-type: none"> <li>Percentage ownership (if any)</li> </ul>	1591.32(c)	Yes/No/NA
<p><b>If the entity owns, directly or indirectly through subsidiaries, an equity interest carrying the right to elect the majority of the board of directors of an investee, and the investee is not a subsidiary – has management disclosed:</b></p>		Yes/No/NA
<ul style="list-style-type: none"> <li>Basis for determining that a parent-subsidiary relationship does not exist</li> </ul>	1591.33(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>Name of the investee</li> </ul>	1591.33(b)	Yes/No/NA
<ul style="list-style-type: none"> <li>Percentage ownership</li> </ul>	1591.33(c)	Yes/No/NA
<p><b>14. Consolidated financial statements (Section 1601)</b></p> <p><b>Has management presented:</b></p>		Yes/No/NA
<ul style="list-style-type: none"> <li>The issued share capital of the parent set out in full, with the cost of the shares held by the subsidiary shown as a deduction from shareholders' equity, when the subsidiary entity holds shares of the parent entity</li> </ul>	1601.37	Yes/No/NA

	Reference	Disclosure Made?
<p><b>Has management disclosed:</b></p> <ul style="list-style-type: none"> <li>When it is not possible to use financial statements of a subsidiary for a period which substantially coincides with parent's financial statements, this fact, and the period covered by the financial statements used</li> <li>Or recorded as appropriate, events or transactions relating to the subsidiary that occurred during the intervening period that significantly affect the financial position or results of operation of the group, if parent and subsidiary have different fiscal periods</li> </ul>	<p>1601.39</p> <p>1601.40</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p><b>15. Non-controlling interests (Section 1602)</b></p> <ul style="list-style-type: none"> <li>Has management presented non-controlling interests in consolidated balance sheet within equity, separately from the equity of the owners of the parent</li> </ul>	<p>1602.13</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p><b>16. Comprehensive revaluation of assets and liabilities (Section 1625)</b></p> <p><b>Acquisition of an enterprise - push-down accounting – has management disclosed:</b></p> <ul style="list-style-type: none"> <li>In the first period push-down accounting applied: <ul style="list-style-type: none"> <li>Date push-down accounting applied</li> <li>The date(s) of the purchase transaction(s) that led to the application of push-down accounting</li> <li>A description of the situation resulting in the application of push-down accounting</li> <li>The amount of the change in each major class of assets, liabilities and shareholders' equity arising from the application of push-down accounting</li> </ul> </li> <li>In period push-down accounting applied and the following period: <ul style="list-style-type: none"> <li>Date push-down accounting applied</li> </ul> </li> </ul>	<p>1625.45(a)</p> <p>1625.45(a)</p> <p>1625.45(b)</p> <p>1625.45(c)</p> <p>1625.46(a)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>The amount of the revaluation adjustment and the shareholders' equity account in which the revaluation adjustment was recorded</li> </ul>	1625.46(b)	Yes/No/NA
<ul style="list-style-type: none"> <li>The amount of retained earnings reclassified and the shareholders' equity account to which it was reclassified</li> </ul>	1625.46(c)	Yes/No/NA
<b>As a result of financial reorganization – has management disclosed:</b>		<b>Yes/No/NA</b>
<ul style="list-style-type: none"> <li>In the period financial reorganization undertaken:           <ul style="list-style-type: none"> <li>The date of the financial reorganization</li> <li>A description of the financial reorganization</li> <li>The amount of change in each major class of assets, liabilities, and shareholders' equity resulting from the financial reorganization</li> </ul> </li> </ul>	1625.47(a) 1625.47(b) 1625.47(c)	Yes/No/NA Yes/No/NA Yes/No/NA
<ul style="list-style-type: none"> <li>In period of financial reorganization and following fiscal period:           <ul style="list-style-type: none"> <li>Date of the financial reorganization</li> <li>Amount of the revaluation adjustment and the shareholders' equity account in which the revaluation adjustment was recorded</li> <li>Amount of retained earnings reclassified and the shareholders' equity account to which it was reclassified</li> </ul> </li> </ul>	1625.48(a) 1625.48(b) 1625.48(c)	Yes/No/NA Yes/No/NA Yes/No/NA
<b>17. Inventory (Section 3031)</b>		<b>Yes/No/NA</b>
<b>Has management disclosed:</b>		
<ul style="list-style-type: none"> <li>Accounting policies adopted in measuring inventories, including the cost formula used</li> </ul>	3031.35(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>Total carrying amount of inventories and carrying amount by classifications (i.e., merchandise, supplies, raw materials, work-in-process, finished goods) appropriate to the entity and information about the extent of the changes in these assets</li> </ul>	3031.35(b) 3031.36	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>Amount of inventories recognized as an expense during the period</li> </ul>	3031.35(c)	Yes/No/NA
<b>18. Agriculture (Section 3041) [EARLY ADOPTION]<sup>20</sup></b>		
<b>Has management presented:</b>		
<ul style="list-style-type: none"> <li>The amounts of agricultural inventories and productive biological assets as separate line items in the balance sheet</li> </ul>	3041.83	Yes/No/NA
<b>Agricultural inventories - has management disclosed:</b>		
<ul style="list-style-type: none"> <li>A qualitative description of each major category of agricultural inventories</li> </ul>	3041.84(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>When readily determinable, the quantities held of each major category of agricultural inventories<sup>21</sup></li> </ul>	3041.84(b)	Yes/No/NA
<ul style="list-style-type: none"> <li>Accounting policies adopted in measuring agricultural inventories of similar nature and use</li> </ul>	3041.84(c)	Yes/No/NA
<b>Agricultural inventories measured using the cost model – has management disclosed:</b>		
<ul style="list-style-type: none"> <li>Accounting policy adopted in determining the cost of inventories, including the techniques used for measuring cost</li> </ul>	3041.86(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>Cost formulas used</li> </ul>	3041.86(b)	Yes/No/NA
<ul style="list-style-type: none"> <li>Total carrying amount for each major category of agricultural inventories</li> </ul>	3041.86(c)	Yes/No/NA
<ul style="list-style-type: none"> <li>Amount of inventories recognized as an expense during the period</li> </ul>	3041.86(d)	Yes/No/NA

<sup>20</sup> Section 3041 *Agriculture* is effective for annual financial statements relating to fiscal years beginning on or after January 1, 2022. Early adoption is permitted. If early adopted, please complete this section; otherwise mark as NA.

<sup>21</sup> The disclosure required by paragraph 3041.84(b) should include information regarding the number of units comprising each category (e.g. weight of a harvested crop, number of acres of unharvested crop, etc.).

	Reference	Disclosure Made?
Agricultural inventories measured using only input costs – has management disclosed a description of the input costs included in the measurement of agricultural inventories	3041.87	Yes/No/NA
<b>Agricultural inventories measured using the net realizable value model – has management disclosed:</b>		<b>Yes/No/NA</b>
• A description of the methodology used to determine net realizable value	3041.88(a)	Yes/No/NA
• Total carrying amount for each major category of agricultural inventories	3041.88(b)	Yes/No/NA
• Aggregate of gains and losses arising during the current period from changes in the carrying amount and the caption in the income statement that includes that gain or loss, if not separately presented on the face of the income statement	3041.88(c)	Yes/No/NA
• Amount of inventories recognized as an expense during the period	3041.88(d)	Yes/No/NA
<b>Productive biological assets – has management disclosed:</b>		<b>Yes/No/NA</b>
• A qualitative description of each major category of productive biological assets	3041.89(a)	Yes/No/NA
• When readily determinable, the quantities held of each major category of productive biological assets <sup>22</sup>	3041.89(b)	Yes/No/NA
• Aggregate of gains and losses recognized on sale or disposal and the caption in the income statement that includes that gain or loss, if not separately presented on the face of the income statement	3041.89(g)	Yes/No/NA
<b>Productive biological assets subject to amortization – has management disclosed:</b>		<b>Yes/No/NA</b>
• Cost and accumulated amortization, including the amount of any impairment loss	3041.89(c)(i)-(ii)	Yes/No/NA

<sup>22</sup> The disclosure required by paragraph 3041.89(b) should include information regarding the number of units comprising each category (e.g. the number of animals in a herd).

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>Amortization method used, including the amortization period or rate</li> </ul>	3041.89(c)(iii)	Yes/No/NA
<ul style="list-style-type: none"> <li>Amount of amortization charged to income for the period</li> </ul>	3041.89(c)(iv)	Yes/No/NA
Productive biological assets not subject to amortization – has management disclosed the carrying amount of each major category	3041.89(d)	Yes/No/NA
<b>Impaired productive biological assets – has management disclosed:</b>		<b>Yes/No/NA</b>
<ul style="list-style-type: none"> <li>A description of the facts and circumstances leading to the impairment</li> </ul>	3041.89(e)	Yes/No/NA
<ul style="list-style-type: none"> <li>The amount of the impairment loss and the caption in the income statement that includes that loss, if not separately presented on the face of the income statement</li> </ul>	3041.89(f)	Yes/No/NA
<b>Agricultural inventories or productive biological assets measured at net realizable value as deemed cost<sup>23</sup> in the first year Section 3041 is applied – has management disclosed:</b>		<b>Yes/No/NA</b>
<ul style="list-style-type: none"> <li>A description of the assets for which the deemed cost option has been applied</li> </ul>	3041.94(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>The net realizable value of the assets at the date the option is applied</li> </ul>	3041.94(b)	Yes/No/NA
<ul style="list-style-type: none"> <li>The caption(s) in the balance sheet that includes the assets</li> </ul>	3041.94(c)	Yes/No/NA

<sup>23</sup> In accordance with the transitional provision in paragraph 3041.92, an agricultural producer has the option to measure agricultural inventories or productive biological assets at their net realizable value and use that net realizable value as the asset's deemed cost at the beginning of the fiscal year in which Section 3041 is first applied.



	Reference	Disclosure Made?
<b>19. Investments accounted for using the equity or cost method (non-consolidated subsidiaries, investments subject to significant influence, jointly controlled enterprises and other investments) (Sections 1510, 1520, 3051, 3056, 3856)</b>  <b>Has management presented:</b>		Yes/No/NA
<ul style="list-style-type: none"> <li>• As current assets only investments capable of reasonably prompt liquidation</li> </ul>	1510.05	Yes/No/NA
<ul style="list-style-type: none"> <li>• For investments accounted for using the equity method, the share of the investee's discontinued operations, changes in accounting policy, corrections of errors relating to prior period financial statements, and capital transactions by their nature</li> </ul>	3051.09	Yes/No/NA
<ul style="list-style-type: none"> <li>• The following separately in the balance sheet:           <ul style="list-style-type: none"> <li>▪ Subsidiaries and interests in joint arrangements accounted for using the equity method</li> </ul> </li> </ul>	3051.31(a) 3056.34(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>▪ Subsidiaries and interests in joint arrangements accounted for at cost</li> </ul>	3051.31(b) 3056.34(b)	Yes/No/NA
<ul style="list-style-type: none"> <li>▪ Investments in companies subject to significant influence accounted for using the equity method</li> </ul>	3051.31(c) 3056.34(c)	Yes/No/NA
<ul style="list-style-type: none"> <li>▪ Other investments accounted for at cost</li> </ul>	3051.31(d) 3056.34(d)	Yes/No/NA
<ul style="list-style-type: none"> <li>• Income from the following separately in the income statement:           <ul style="list-style-type: none"> <li>▪ Subsidiaries and interests in joint arrangements accounted for using the equity method</li> </ul> </li> </ul>	1520.03(b)(i) 3051.32(a) 3056.35(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>▪ Subsidiaries and interests in joint arrangements accounted for at cost</li> </ul>	1520.03(b)(i) 3051.32(b) 3056.35(b)	Yes/No/NA
<ul style="list-style-type: none"> <li>▪ Investments in companies subject to significant influence accounted for using the equity method</li> </ul>	1520.03(b)(ii) 3051.32(c) 3056.35(c)	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>Investments measured at fair value</li> </ul>	1520.03(b)(ii) 3856.19A/ 3856.19C	Yes/No/NA
<ul style="list-style-type: none"> <li>Other investments accounted for at cost</li> </ul>	1520.03(b)(ii) 3051.32(d) 3056.35(d) 3856.19A/ 3856.19C	Yes/No/NA
<b>Has management disclosed:</b>		
<ul style="list-style-type: none"> <li>Basis used to account for investments, including interests in jointly controlled enterprises</li> </ul>	3051.34 3056.37 3056.41	Yes/No/NA
<ul style="list-style-type: none"> <li>Events relating to, or transactions of, the investee that have occurred during the intervening period and significantly affect the financial position or results of operations of investor where:               <ul style="list-style-type: none"> <li>The fiscal periods of the investor and investee are different,</li> <li>The equity method is used to account for the investee, and</li> <li>The events or transactions are not recorded in the financial statements</li> </ul> </li> </ul>	3051.35 3056.41	Yes/No/NA
<ul style="list-style-type: none"> <li>Fair value of an investment accounted for using the equity method when it is quoted in an active market</li> </ul>	3051.36 3056.41	Yes/No/NA
<ul style="list-style-type: none"> <li>A listing and description of significant investments and jointly controlled enterprises, including names, carrying values, and proportion of ownership interests held in each investment or jointly controlled enterprise</li> </ul>	3051.37 3056.38 3056.41	Yes/No/NA
<ul style="list-style-type: none"> <li>Entity's share of any contingencies and commitments of jointly controlled enterprises and those contingencies that exist when the investor is contingently liable for the liabilities of the other investors of the jointly controlled enterprise</li> </ul>	3056.39	Yes/No/NA
<ul style="list-style-type: none"> <li>Carrying amount of impaired assets, by type of asset, and amount of related allowance for impairment</li> </ul>	3051.38(a) 3056.41 3856.42	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>The amount of any impairment loss or reversal, by type of asset, of a previously recognized impairment loss that is included in net income</li> </ul>	3051.38(b)	Yes/No/NA
<p><b>20. Interests in joint arrangements (other than interests in jointly controlled enterprises accounted for using the cost or equity method) (Section 3056)</b></p> <p><b>Has management presented:</b></p> <ul style="list-style-type: none"> <li>In the balance sheet: <ul style="list-style-type: none"> <li>Assets the entity controls and liabilities the entity incurred for investments in jointly controlled operations</li> <li>The entity's share of jointly controlled assets and jointly incurred liabilities for investments in jointly controlled assets</li> </ul> </li> <li>In the income statement: <ul style="list-style-type: none"> <li>The entity's share of the revenue of the jointly controlled operation and expenses incurred by the jointly controlled</li> <li>Revenue from the sale or use of the entity's share of the output of the jointly controlled assets and the entity's share of expenses incurred by the jointly controlled expenses</li> </ul> </li> </ul> <p><b>Has management disclosed:</b></p> <ul style="list-style-type: none"> <li>A listing and description of interests in significant joint arrangements, including names, carrying values, and proportion of ownership interests held in each joint arrangement</li> <li>Entity's share of any contingencies and commitments of joint arrangements and those contingencies that exist when the investor is contingently liable for the liabilities of the other investors of the joint arrangements</li> </ul>		
	3056.17(a)	Yes/No/NA
	3056.18(a)	Yes/No/NA
	3056.17(b)	Yes/No/NA
	3056.18(b)	Yes/No/NA
	3056.38	Yes/No/NA
	3056.39	Yes/No/NA

	Reference	Disclosure Made?
<b>21. Property, plant, and equipment (Section 3061)</b> <b>Has management disclosed:</b> <ul style="list-style-type: none"> <li>• Cost and accumulated amortization, including amount of any write-downs, by major category</li> <li>• Amortization method used, including the amortization period or rate</li> <li>• Net carrying amount of property, plant and equipment not amortized because it is under construction or development, or has been removed from service for an extended period of time</li> <li>• Amount of amortization charged to income for the period</li> </ul>	<p>3061.24(a)(b)</p> <p>3061.24(c)</p> <p>3061.25</p> <p>3061.26</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<b>22. Impairment of long-lived assets (Section 3063)</b> <b>Has management disclosed:</b> <ul style="list-style-type: none"> <li>• A description of the impaired long-lived asset</li> <li>• A description of the facts and circumstances leading to the impairment</li> <li>• The amount of the impairment loss and the caption in the income statement that includes that loss if not separately presented on the face of the income statement</li> </ul>	<p>3063.24(a)</p> <p>3063.24(b)</p> <p>3063.24(c)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<b>23. Goodwill and intangibles (Section 3064)</b> <b>Has management presented:</b> <ul style="list-style-type: none"> <li>• Aggregate amount of goodwill and intangible assets as separate line items on entity's balance sheet</li> <li>• Aggregate amount of goodwill impairment losses as a separate line on entity's income statement before discontinued operations, unless associated with a discontinued operation, or as a disclosure in the notes</li> </ul>	<p>3064.88</p> <p>3064.90</p> <p>3064.89</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p>

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>Goodwill impairment loss associated with a discontinued operation on a net-of tax basis within the results of discontinued operations</li> </ul>	3064.89	Yes/No/NA
<b>Intangible assets subject to amortization – has management disclosed:</b>		<b>Yes/No/NA</b>
<ul style="list-style-type: none"> <li>Net carrying amount in total and by major intangible asset class</li> </ul>	3064.91(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>Total amortization expense for the period</li> </ul>	3064.91(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>Amortization method used, including rate or period</li> </ul>	3064.91(a)	Yes/No/NA
Intangible assets not subject to amortization – has management disclosed carrying amount in total and by major intangible asset class	3064.91(b)	Yes/No/NA
Internally generated intangible assets – has management disclosed the basis of accounting	3064.91(c)	Yes/No/NA
<b>Goodwill impairment loss recognized – has management disclosed:</b>		<b>Yes/No/NA</b>
<ul style="list-style-type: none"> <li>Description of facts and circumstances leading to impairment</li> </ul>	3064.93(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>Amount of the impairment loss</li> </ul>	3064.93(b)	Yes/No/NA
<b>Intangible asset impairment loss recognized – has management disclosed:</b>		<b>Yes/No/NA</b>
<ul style="list-style-type: none"> <li>Description of impaired intangible asset and facts and circumstances leading to impairment</li> </ul>	3064.94(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>Amount of the impairment loss</li> </ul>	3064.94(b)	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>Caption in income statement in which impairment loss is included</li> </ul>	3064.94(c)	Yes/No/NA
<b>24. Leases (Section 3065)</b>		<b>Yes/No/NA</b>
<b>Has management:</b>		
<ul style="list-style-type: none"> <li>As a lessee, appropriately classified as capital and operating leases</li> </ul>	3065.04(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>As a lessor, appropriately classified sales-type, direct financing and operating leases</li> </ul>	3065.04(b)	Yes/No/NA
<b>Has management presented:</b>		
<ul style="list-style-type: none"> <li>If lessee of a capital lease:           <ul style="list-style-type: none"> <li>Obligations related to leased assets separately from other long-term obligations</li> <li>Any portion of lease obligations payable within a year out of current funds in current liabilities</li> </ul> </li> <li>If lessor of a direct financing or sales-type lease:           <ul style="list-style-type: none"> <li>Net investment segregated between current and long-term portions in a classified balance sheet</li> </ul> </li> </ul>	 3065.22 3065.23  3065.54	 Yes/No/NA Yes/No/NA Yes/No/NA  Yes/No/NA Yes/No/NA
<b>Has management disclosed:</b>		
<ul style="list-style-type: none"> <li>If lessee of a capital lease:           <ul style="list-style-type: none"> <li>Cost and accumulated amortization, including amount of any write-downs for each major category of leased property, plant, and equipment</li> <li>Amortization method used, including amortization period or rate for each major category of leased property, plant, and equipment</li> <li>The interest rate, maturity date, amount outstanding, and if lease secured, that fact</li> <li>Interest expense separately, or as part of interest on long-term debt</li> </ul> </li> </ul>	 3065.73(a)(b)  3065.73(c)  3065.74(a)-(d)  3065.75	 Yes/No/NA Yes/No/NA Yes/No/NA  Yes/No/NA Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>▪ Aggregate amount of payments estimated to be required in next five years</li> </ul>	3065.76	Yes/No/NA
<ul style="list-style-type: none"> <li>• If lessee of an operating lease<sup>24</sup> :           <ul style="list-style-type: none"> <li>▪ Future minimum lease payments, in aggregate and for each of the five succeeding years</li> <li>▪ Description of nature of other commitments under such leases</li> </ul> </li> </ul>	3065.77	Yes/No/NA
<ul style="list-style-type: none"> <li>• If lessor of a direct financing or sales-type lease:           <ul style="list-style-type: none"> <li>▪ Net investment in lease, including implicit interest rate</li> <li>▪ Carrying amount of impaired leases and amount of related allowance</li> <li>▪ The amount of any impairment loss or reversal of a previously recognized impairment loss that is included in net income</li> </ul> </li> </ul>	3065.78	Yes/No/NA
<ul style="list-style-type: none"> <li>• If lessor of operating lease:           <ul style="list-style-type: none"> <li>▪ Cost of property, plant, and equipment held for leasing purposes and amount of accumulated amortization</li> <li>▪ The amount of any related allowance for impairment</li> <li>▪ The amount of any impairment loss or reversal of a previously recognized impairment loss that is included in net income</li> </ul> </li> </ul>	3065.79(a)	Yes/No/NA
	3065.79(b)	Yes/No/NA
	3065.80	Yes/No/NA
	3065.81(a)	Yes/No/NA
	3065.81(b)	Yes/No/NA
		Yes/No/NA
<p><b>If the entity has granted or received COVID-19 – related rent concessions and has used the practical expedient in para. 3065.11A:</b></p> <ul style="list-style-type: none"> <li>• That it has applied the practical expedient</li> <li>• If the practical expedient has been applied for some but not all leases that meet the conditions in 3065.11A, that fact and the reasons therefor</li> </ul>	3065.81A	Yes/No/NA
	3065.81B	Yes/No/NA

<sup>24</sup> Leases with an initial term of one year or less may be excluded from this disclosure requirement.

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>For rent concessions that result in deferrals of lease payments, on an aggregate basis, the carrying amount, if any, of lease payables and lease receivables recognized in accordance with 3065.11B</li> </ul>	3065.81C	Yes/No/NA
<ul style="list-style-type: none"> <li>For rent concessions that result in the total payments required to be less than the total payments required by the original lease contract, on an aggregate basis, the total amount recognized in net income in the reporting period in accordance with 3065.11C</li> </ul>	3065.81D	Yes/No/NA
<b>25. Asset retirement obligations (Section 3110)</b> <b>Has management disclosed:</b>		<b>Yes/No/NA</b>
<ul style="list-style-type: none"> <li>When reasonable estimate of the amount of an asset retirement obligation cannot be made, that fact and reasons why</li> </ul>	3110.23	Yes/No/NA
<ul style="list-style-type: none"> <li>General description of asset retirement obligations and related long-lived assets</li> </ul>	3110.23(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>Amount of asset retirement obligation at end of year</li> </ul>	3110.23(b)	Yes/No/NA
<ul style="list-style-type: none"> <li>Amount paid towards asset retirement obligation during the year</li> </ul>	3110.23(c)	Yes/No/NA
<ul style="list-style-type: none"> <li>Fair value of assets legally restricted for settlement of obligation, or if not readily determinable, their carrying amount</li> </ul>	3110.23(d)	Yes/No/NA
<b>26. Share capital (Section 3240)</b> <b>Has management disclosed:</b>		<b>Yes/No/NA</b>
<ul style="list-style-type: none"> <li>The number of shares for each class, giving a brief description and the par value, if any</li> </ul>	3240.20(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>Preferred share dividend rate and whether or not they are cumulative</li> </ul>	3240.20(b)	Yes/No/NA
<ul style="list-style-type: none"> <li>Redemption price of redeemable shares</li> </ul>	3240.20(c)	Yes/No/NA
<ul style="list-style-type: none"> <li>Existence and details of conversion provisions</li> </ul>	3240.20(d)	Yes/No/NA



	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>The amount received or receivable attributable to capital for each class<sup>25</sup></li> </ul>	3240.20(e)	Yes/No/NA
<ul style="list-style-type: none"> <li>Arrears of dividends for cumulative preference shares</li> </ul>	3240.20(f)	Yes/No/NA
<ul style="list-style-type: none"> <li>Commitments to issue or resell shares</li> </ul>	3240.21	Yes/No/NA
<ul style="list-style-type: none"> <li>Details of transactions during the period, including number of shares of each class:               <ul style="list-style-type: none"> <li>Issued, indicating their value and distinguishing shares issued for cash, issued directly or indirectly for services, and issued directly or indirectly for other considerations</li> </ul> </li> </ul>	3240.22(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>Redeemed or acquired, including consideration given and, when consideration was other than cash, the nature of consideration and the value</li> </ul>	3240.22(b)	Yes/No/NA
<ul style="list-style-type: none"> <li>Resold, indicating their value and distinguishing shares resold for cash, resold directly or indirectly for services, and resold directly or indirectly for other consideration</li> </ul>	3240.22(c)	Yes/No/NA
<b>27. Employee future benefits (Section 3462)</b>		Yes/No/NA
<b>Has management provided disclosures separately for plans that provide:</b>		
<ul style="list-style-type: none"> <li>Pension benefits</li> </ul>	3462.113(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>Primarily other employee future benefits</li> </ul>	3462.113(b)	Yes/No/NA
<b>Multiemployer plans – has management disclosed:</b>		Yes/No/NA
<ul style="list-style-type: none"> <li>General description of the plan, including whether the plan is:               <ul style="list-style-type: none"> <li>A pension plan or a plan other than a pension plan</li> <li>A defined benefit plan or a defined contribution plan</li> </ul> </li> </ul>	3462.114(a)	Yes/No/NA

<sup>25</sup> When any shares have not been fully paid, disclosure should include amounts that have not been called and unpaid amounts that have been called or are otherwise due, as well as the number of shares in each of these categories.

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>If sufficient information is not available to use defined benefit plan accounting, and defined contribution plan accounting is used           <ul style="list-style-type: none"> <li>The fact that the plan is a defined benefit plan</li> <li>The reason why it is being accounted for as a defined contribution plan</li> <li>Any available information about the plan's surplus or deficit</li> <li>The nature and effect of significant changes in the contractual elements of the plan</li> </ul> </li> </ul>	3462.114(b)	Yes/No/NA
		Yes/No/NA
		Yes/No/NA
		Yes/No/NA
		Yes/No/NA
<b>Defined benefits plans – has management disclosed:</b>		Yes/No/NA
<ul style="list-style-type: none"> <li>General description of each type of plan, including whether the plan is a pension plan or a plan other than a pension plan</li> </ul>	3462.115(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>Fair value of plan assets at the end of the period</li> </ul>	3462.115(b)	Yes/No/NA
<ul style="list-style-type: none"> <li>Defined benefit obligation at the end of the period</li> </ul>	3462.115(c)	Yes/No/NA
<ul style="list-style-type: none"> <li>Plan surplus or deficit at the end of the period</li> </ul>	3462.115(d)	Yes/No/NA
<ul style="list-style-type: none"> <li>Any difference between the plan surplus or deficit at the end of the period and the amount recognized in the balance sheet as a result of a valuation allowance</li> </ul>	3462.115(e)	Yes/No/NA
<ul style="list-style-type: none"> <li>Amount of remeasurements and other items for the period, if not separately presented on the face of the income statement</li> </ul>	3462.115(f)	Yes/No/NA
<ul style="list-style-type: none"> <li>Effective date of the most recently completed actuarial valuation used in determining the defined benefit obligation</li> </ul>	3462.115(g)	Yes/No/NA
<ul style="list-style-type: none"> <li>Nature and effect of significant changes in the contractual elements of the plans during period</li> </ul>	3462.115(h)	Yes/No/NA
<ul style="list-style-type: none"> <li>For defined benefit plans, whether the defined benefit obligation is measured using a funding valuation or an accounting valuation<sup>26</sup></li> </ul>	3462.116	Yes/No/NA

<sup>26</sup> The disclosure requirement in 3462.116 is amended as a result of new guidance on the accounting for defined benefit obligations. This amendment is effective for annual financial statements relating to fiscal years beginning on or after January 1, 2022. Early adoption is permitted but only for all of an enterprise's defined benefit plans. If early adopted, please mark these disclosures as NA and complete revised disclosures for 3462.116 below.

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>For defined benefit plans in which an actuarial valuation for funding purposes is required to be prepared to comply with legislative, regulatory or contractual requirements, whether the defined benefit obligation is measured using a funding valuation or an accounting valuation [EARLY ADOPTION]<sup>27</sup></li> </ul>	3462.116	Yes/No/NA
<ul style="list-style-type: none"> <li>Any change in whether a defined benefit obligation is determined using a funding valuation or an accounting valuation, including any change in the actuarial cost method used</li> </ul>	3462.117	Yes/No/NA
<p><b>Termination benefits – has management disclosed:</b></p> <ul style="list-style-type: none"> <li>Nature and, if not separately presented on the face of the income statement, the effect of termination benefits provided in the period</li> </ul>	3462.118	Yes/No/NA
<p><b>28. Income taxes (Section 3465)</b></p> <p><b>Has management presented:</b></p> <ul style="list-style-type: none"> <li>Income tax expense included in the determination of net income or loss before discontinued operations on the face of the income statement</li> <li>Income tax liabilities and income tax assets separately from other liabilities and assets</li> <li>Current income tax liabilities and income tax assets separately from future income tax liabilities and income tax assets</li> <li>Future income tax assets and income tax liabilities as non-current when the entity segregates between current and non-current assets and liabilities</li> <li>Current income tax liabilities and income tax assets as an offset if they relate to the same taxable entity and the same taxation authority</li> </ul>		Yes/No/NA
	3465.80	Yes/No/NA
	3465.81	Yes/No/NA
	3465.81	Yes/No/NA
	3465.82	Yes/No/NA
	3465.83	Yes/No/NA

<sup>27</sup> The disclosure requirement in 3462.116 is amended as a result of new guidance on the accounting for defined benefit obligations. This amendment is effective for annual financial statements relating to fiscal years beginning on or after January 1, 2022. Early adoption is permitted but only for all of an enterprise's defined benefit plans. If early adopted, please complete these revised disclosures for 3462.116 and mark the previous disclosures above as NA.

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>• Future income tax liabilities and income tax assets as an offset if they relate to the same taxable entity and the same taxation authority<sup>28</sup></li> </ul>	3465.83	Yes/No/NA
<b>Has management disclosed:</b>		
<ul style="list-style-type: none"> <li>• When the taxes payable method is applied:</li> </ul>		Yes/No/NA
<ul style="list-style-type: none"> <li>▪ Reconciliation of the income tax rate or expense related to income or loss for the period before discontinued operations to the statutory income tax rate or the dollar amount that would result from its application, including the nature and amount of each significant reconciling item</li> </ul>	3465.88(b)	Yes/No/NA
<ul style="list-style-type: none"> <li>▪ Amount and timing of capital gain reserves and similar reserves to be included in taxable income within five years</li> </ul>	3465.88(c)	Yes/No/NA
<ul style="list-style-type: none"> <li>▪ Amount of unused tax losses carried forward and unused income tax credits</li> </ul>	3465.88(d)	Yes/No/NA
<ul style="list-style-type: none"> <li>▪ Portion of tax expense or benefit related to transactions charged or credited to equity</li> </ul>	3465.88(e)	Yes/No/NA
<ul style="list-style-type: none"> <li>• When the future income taxes method is applied:</li> </ul>		Yes/No/NA
<ul style="list-style-type: none"> <li>▪ Separately, current and future income tax expense(benefit) included in determination of income(loss) before discontinued operations</li> </ul>	3465.89(a)(b)	Yes/No/NA
<ul style="list-style-type: none"> <li>▪ Portion of cost or benefit of current and future income taxes related to capital transactions or other items charged or credited to equity</li> </ul>	3465.89(c)	Yes/No/NA
<ul style="list-style-type: none"> <li>▪ Amount of unused tax losses and tax reductions</li> </ul>	3465.89(d)	Yes/No/NA
<ul style="list-style-type: none"> <li>▪ Amount of deductible temporary differences for which no future income tax asset has been recognized</li> </ul>	3465.89(d)	Yes/No/NA
<ul style="list-style-type: none"> <li>▪ For each period presented, amount of future income tax assets and income tax liabilities in respect of each type of temporary difference</li> </ul>	3465.89(e)	Yes/No/NA

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<sup>28</sup> When entities in a group are taxed separately by the same taxation authority, a future income tax asset recognized by one entity in the group shall not be offset against a future income tax liability of another entity in the group, unless tax planning strategies could be implemented to satisfy the requirements of Section 3465.83 when the future income tax liability becomes payable (para. 3465.84).

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>The net charge or recovery of refundable dividend taxes separately</li> </ul>	3465.90	Yes/No/NA
<ul style="list-style-type: none"> <li>The fact the entity is not subject to income tax when its income is taxed directly to its owners</li> </ul>	3465.91	Yes/No/NA
<p><b>29. Disposals of long-lived assets and discontinued operations (Section 3475)</b></p> <p><b>Has management presented:</b></p> <ul style="list-style-type: none"> <li>Long-lived assets as held and used, if intended disposal is other than by sale</li> <li>Long-lived assets to be sold as held for sale in the period if criteria met</li> <li>Asset as held and used if changes made to disposal plan or criteria to be classified as held for sale no longer met</li> <li>Long-lived assets classified as held for sale separately in long-term assets in the entity's balance sheet</li> <li>Assets and liabilities of a disposal group classified as held for sale separately in the asset and liability sections of the balance sheet</li> <li>Long-lived assets classified as held for sale as current assets only if sale prior to date of financial statement completion and proceeds due within a year of balance sheet date. If the assets have been classified as current assets due to the subsequent sale, any liabilities to be assumed by the purchaser or required to be discharged on disposal of the assets are classified as current liabilities</li> </ul>		Yes/No/NA
<p><b>Long-lived assets disposed of other than by sale – has management disclosed:</b></p> <ul style="list-style-type: none"> <li>Description of the assets and the facts and circumstances leading to the disposal</li> <li>Amount of the gain or loss on disposal and the caption in the income statement that includes that gain or loss, if not separately presented on the face of the income statement</li> </ul>		Yes/No/NA
	3475.36(a)	Yes/No/NA
	3475.36(b)	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>Amount of revenue and pretax profit or loss reported in discontinued operation, if applicable</li> </ul>	3475.36(c)	Yes/No/NA
<b>Long-lived assets sold or classified as held for sale – has management disclosed:</b>		Yes/No/NA
<ul style="list-style-type: none"> <li>Description of the facts and circumstances leading to the disposal or expected disposal</li> </ul>	3475.37(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>The gain or loss recognized and the caption in the income statement that includes that gain or loss, if not separately presented on the face of the income statement</li> </ul>	3475.37(b)	Yes/No/NA
<ul style="list-style-type: none"> <li>Amount of revenue and pretax profit or loss reported in discontinued operations, if applicable</li> </ul>	3475.37(c)	Yes/No/NA
<ul style="list-style-type: none"> <li>Change in accounting treatment when decision made not to sell an asset previously classified as held for sale</li> </ul>	3475.38	Yes/No/NA
<b>Discontinued operations – has management presented:</b>		Yes/No/NA
<ul style="list-style-type: none"> <li>Results of discontinued operations less applicable income taxes as a separate element of income for both current and prior periods</li> </ul>	3475.30	Yes/No/NA
<ul style="list-style-type: none"> <li>Subsequent adjustments to initial recognition separately in current period in discontinued operations</li> </ul>	3475.32	Yes/No/NA
<b>30. Capital transactions (Section 3610)</b>		Yes/No/NA
<ul style="list-style-type: none"> <li>Has management excluded capital transactions from the determination of net income and presented them separately in the statement to which they relate</li> </ul>	3610.03	Yes/No/NA
<b>31. Related party transactions (Section 3840)</b>		Yes/No/NA
<b>Has management disclosed:</b>		
<ul style="list-style-type: none"> <li>Description of the relationship and transactions between the transacting parties, including transactions for which no amount has been recorded</li> </ul>	3840.51(a)(b)	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>Transaction amounts by financial statement category</li> <li>Measurement basis used (exchange or carrying amount)</li> <li>Amount due to or from related parties, including terms and conditions of those amounts</li> <li>Contractual obligations with and contingencies involving related parties separate from other contractual obligations and contingencies</li> </ul>	<p>3840.51(c)</p> <p>3840.51(d)</p> <p>3840.51(e)</p> <p>3840.51(f)(g)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p><b>32. Interest capitalized (Section 3850)</b></p> <ul style="list-style-type: none"> <li>Has management disclosed the amount of interest capitalized in the period</li> </ul>	<p>3850.03</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p><b>33. Marketable securities or portfolio investments (Section 3856)</b></p> <p>Has management presented:</p> <ul style="list-style-type: none"> <li>Income from investments subsequently measured at fair value and investments subsequently measured at cost, or using the cost method, separately on the face of the income statement</li> </ul> <p>Has management disclosed:</p> <ul style="list-style-type: none"> <li>Carrying amount of impaired marketable securities or portfolio investments and amount of related allowance for impairment, if applicable</li> </ul>	<p>3856.19C</p> <p>3856.42</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p><b>34. Current liabilities (Sections 1510, 3856)</b></p> <p>Has management disclosed:</p> <ul style="list-style-type: none"> <li>Amount payable at end of period for government remittances (other than income taxes)<sup>29</sup></li> </ul>	<p>1510.15</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p>

<sup>29</sup> Government remittances requiring separate disclosure include, for example, federal and provincial sales taxes, payroll taxes, health taxes, and workers' safety insurance premiums.

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>• For secured current financial liabilities:               <ul style="list-style-type: none"> <li>▪ The carrying amount of such liabilities</li> <li>▪ The carrying amount of assets pledged against such liabilities</li> <li>▪ The terms and conditions relating to the pledge</li> </ul> </li> </ul>	<p>3856.44</p> <p>3856.44(a)</p> <p>3856.44(b)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p><b>35. Long-term debt (Sections 1510, 3856)</b></p> <p><b>Has management presented:</b></p> <ul style="list-style-type: none"> <li>• As a current liability, long-term debt with measurable covenant violations unless:               <ul style="list-style-type: none"> <li>▪ Lender has waived, in writing, the right to demand repayment for a period of time of more than one year from the balance sheet date</li> <li>▪ Lender has subsequently lost the right to demand repayment for a period of more than one year from the balance sheet date <b>OR</b></li> <li>▪ Debt agreement contains a grace period during which the violation may be cured, and contractual arrangements have been made to ensure violation will be cured within the grace period</li> </ul> </li> <li>• As a current liability, debt (or a portion thereof) for which the lender has a unilateral right to demand immediate repayment under any provision in the debt agreement, unless:               <ul style="list-style-type: none"> <li>▪ Lender has waived, in writing, the right to demand repayment for a period of time of more than one year from the balance sheet date</li> <li>▪ Lender has subsequently lost the right to demand repayment for a period of more than one year from the balance sheet date</li> <li>▪ Debt has been refinanced on a long-term basis before the balance sheet is completed <b>OR</b></li> </ul> </li> </ul>	<p>1510.14(a)</p> <p>1510.14(b)</p> <p>1510.14(b)</p> <p>1510.13(a)</p> <p>1510.13(a)</p> <p>1510.13(b)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>



	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>Entity has entered into a non-cancellable agreement to refinance obligation on a long-term basis before the balance sheet is completed and there is no impediment to completion of refinancing</li> </ul>	1510.13(c)	Yes/No/NA
<p><b>For bonds, debentures and similar securities, mortgages and other long term debt – has management disclosed:</b></p>		Yes/No/NA
<ul style="list-style-type: none"> <li>Title or description of the liability</li> </ul>	3856.43(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>Interest rate, maturity date, and repayment terms, including existence of sinking fund, redemption, and conversion provisions</li> </ul>	3856.43(b)(c)(f)	Yes/No/NA
<ul style="list-style-type: none"> <li>Amount outstanding, separated between principal and accrued interest</li> </ul>	3856.43(d)	Yes/No/NA
<ul style="list-style-type: none"> <li>Currency of payment when obligation is payable in foreign currency</li> </ul>	3856.43(e)	Yes/No/NA
<ul style="list-style-type: none"> <li>For secured financial liabilities:</li> </ul>		Yes/No/NA
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>The carrying amount of such liabilities</li> </ul> </li> </ul>	3856.44	Yes/No/NA
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>The carrying amount of assets pledged against such liabilities</li> </ul> </li> </ul>	3856.44(a)	Yes/No/NA
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>The terms and conditions relating to the pledge</li> </ul> </li> </ul>	3856.44(b)	Yes/No/NA
<ul style="list-style-type: none"> <li>Long-term debt, sinking fund or retirement payments over each of the next five years</li> </ul>	3856.45	Yes/No/NA
<ul style="list-style-type: none"> <li>For financial liabilities that are in default or breach of any term or covenant during the period that permits lender to demand accelerated repayment:</li> </ul>	3856.46(a)	Yes/No/NA
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>That fact</li> </ul> </li> </ul>	3856.46(a)	Yes/No/NA
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>Whether default was remedied, or terms of long-term debt renegotiated, before financial statement completion</li> </ul> </li> </ul>	3856.46(b)	Yes/No/NA

	Reference	Disclosure Made?
<b>36. Retractable or mandatorily redeemable shares issued in a tax planning arrangement (Section 3856)</b>		Yes/No/NA
<b>Has management presented:</b>		
<ul style="list-style-type: none"> <li>• Retractable or mandatorily redeemable shares issued in tax planning arrangement:           <ul style="list-style-type: none"> <li>▪ At par, stated or assigned value as a separate line item in the equity section of the balance sheet, if all the conditions in paragraph 3856.23 have been met</li> <li>▪ At redemption amount as a financial liability separately on the balance sheet, if any of the conditions in paragraph 3856.23 have not been met, or if this presentation option is chosen by management<sup>30</sup></li> </ul> </li> <li>• Retractable or mandatorily redeemable shares issued in a tax planning arrangement that have been reclassified from equity to a financial liability separately on the balance sheet</li> </ul>	<p>3856.23</p> <p>3856.23 3856.23A</p> <p>3856.23G</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<b>Has management disclosed:</b>		
<ul style="list-style-type: none"> <li>• For retractable or mandatorily redeemable shares issued in a tax planning arrangement that are classified as equity:           <ul style="list-style-type: none"> <li>▪ On the face of balance sheet, the total redemption amount for all classes of such shares outstanding</li> <li>▪ The aggregate redemption amount for each class of such shares</li> <li>▪ A description of the arrangement that gave rise to the shares</li> </ul> </li> <li>• For retractable or mandatorily redeemable shares issued in a tax planning arrangement that are classified as a financial liability:           <ul style="list-style-type: none"> <li>▪ The required disclosures for financial liabilities<sup>31</sup></li> </ul> </li> </ul>	<p>3856.47(c)</p> <p>3856.47(c)</p> <p>3856.47(c)</p> <p>3856.47(d)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>

<sup>30</sup> Callable debt presentation is not permitted for retractable or mandatorily redeemable shares issued in a tax planning arrangement classified as a financial liability (para. 3856.23H).

<sup>31</sup> The required disclosures for financial liabilities are provided in 3856.43-.47A. Refer to these disclosure requirements for financial liabilities presented in the next section below titled 'Financial instruments (Section 3856)'.

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>A description of the arrangement that gave rise to the shares</li> </ul>	3856.47(d)	Yes/No/NA
<ul style="list-style-type: none"> <li>On the face of balance sheet, the amount charged to retained earnings for all classes of such shares when the effect of classifying the shares is recorded in retained earnings</li> </ul>	1521.06A 3856.47(e)	Yes/No/NA
<b>37. Financial instruments (Section 3856)</b>		<b>Yes/No/NA</b>
<b>Has management presented:</b>		<b>Yes/No/NA</b>
<ul style="list-style-type: none"> <li>Separately on the face of the income statement, income from investments subsequently measured at:               <ul style="list-style-type: none"> <li>Fair value</li> <li>Cost</li> <li>Using the cost method</li> </ul> </li> </ul>	3856.19C 3856.19C 3856.19C 3856.19C	Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA
<ul style="list-style-type: none"> <li>The liability and equity components of a compound financial instrument issued in an arm's length transaction separately at initial measurement, unless equity component measured as zero<sup>32</sup></li> </ul>	3856.21 3856.22	Yes/No/NA
<ul style="list-style-type: none"> <li>The liability and equity components of a compound financial instrument issued in a related party transaction separately at initial measurement, unless equity component measured as zero<sup>32</sup></li> </ul>	3856.21 3856.22A	Yes/No/NA
<ul style="list-style-type: none"> <li>Financial assets and liabilities as net (offset) only when legally enforceable right to offset and entity intends to settle on net basis or to realize asset and settle liability simultaneously</li> </ul>	3856.24	Yes/No/NA

<sup>32</sup> Refer to 3856.20 - .21, .22A and .A30 - .A38 for further guidance on compound financial instruments.

	Reference	Disclosure Made?
<b>Has management disclosed:</b>		
<ul style="list-style-type: none"> <li>Relevant enterprise-specific information to enable users of the financial statements to evaluate the significance of financial instruments to the enterprise's financial position and performance</li> </ul>	3856.37	Yes/No/NA
<b>Financial assets - has management disclosed:</b>		<b>Yes/No/NA</b>
<ul style="list-style-type: none"> <li>The carrying amounts of the following, on face of balance sheet or in notes: <ul style="list-style-type: none"> <li>Financial assets measured at amortized cost</li> <li>Financial assets measured at fair value</li> <li>Investments in equity instruments measured at cost less impairment</li> </ul> </li> <li>Accounts and notes receivable segregated and to show separately: trade accounts, amounts owing by related parties, and other unusual items of significant amount</li> <li>Amounts and, when practicable, maturity dates of accounts maturing beyond one year, separately</li> </ul>	 3856.38(a) 3856.38(b) 3856.38(c)  3856.39  3856.39	 Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA
<b>Transferred financial assets – has management disclosed:</b>		<b>Yes/No/NA</b>
<ul style="list-style-type: none"> <li>For transfer of receivables accounted for as a sale: <ul style="list-style-type: none"> <li>Gain or loss from all sales during period</li> <li>Accounting policies for initially and subsequently measuring any retained interests, including methodology used to determine fair value</li> <li>Description of any continuing involvement with transferred receivables<sup>33</sup></li> </ul> </li> <li>For transfer of assets not qualifying for derecognition<sup>34</sup>: <ul style="list-style-type: none"> <li>Nature and carrying amount of the assets</li> </ul> </li> </ul>	  3856.40(a) 3856.40(b)  3856.40(c)  3856.41(a)	 Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA

<sup>33</sup> This may include, but is not limited to, servicing, recourse and restrictions on retained interests.

<sup>34</sup> Refer to Section 3856 Appendix B for further guidance on transfer of receivables qualifying for derecognition.

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>Nature of risks and rewards of ownership to which the entity remains exposed</li> </ul>	3856.41(b)	Yes/No/NA
<ul style="list-style-type: none"> <li>Carrying amount of liabilities assumed in transfer</li> </ul>	3856.41(c)	Yes/No/NA
<b>Impaired financial assets – has management disclosed</b>		<b>Yes/No/NA</b>
<ul style="list-style-type: none"> <li>The carrying amount of impaired financial assets except for current trade receivables, by type of asset, and amount of any related allowance for impairment</li> </ul>	3856.42	Yes/No/NA
<b>If the forgiveness of a related party financial asset is recognized in net income as it is impracticable to determine whether the forgiven related party financial assets was originated or acquired in the normal course of operations – has management disclosed:</b>		<b>Yes/No/NA</b>
<ul style="list-style-type: none"> <li>That fact</li> </ul>	3856.42A	Yes/No/NA
<ul style="list-style-type: none"> <li>The nature of the transaction that gave rise to the financial asset</li> </ul>	3856.42A	Yes/No/NA
<b>Financial liabilities containing both a liability and an equity element – has management disclosed:</b>		<b>Yes/No/NA</b>
<ul style="list-style-type: none"> <li>The following information about the equity element: <ul style="list-style-type: none"> <li>Exercise date(s) of conversion option(s)</li> <li>Maturity or expiry date of option(s)</li> <li>Conversion ratio or strike price</li> <li>Conditions precedent to exercising options</li> <li>Any other terms that could affect exercise of option(s), such as existence of covenants that, if contravened, would alter timing or price of option(s)</li> </ul> </li> </ul>	3856.47(a) 3856.47(a) 3856.47(a) 3856.47(a) 3856.47(a)	Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA

	Reference	Disclosure Made?
<b>Arm's length and related party financial liabilities indexed to entity's equity or to a measure of entity's financial performance – has management disclosed:</b>		Yes/No/NA
• Nature, terms, and effects of indexing feature	3856.47(b)	Yes/No/NA
• Conditions of repayment	3856.47(b)	Yes/No/NA
• Expected timing of any payment	3856.47(b)	Yes/No/NA
<b>Related party financial instruments with variable or contingent payments – has management disclosed :</b>		Yes/No/NA
• Nature, terms, and effects of the variable or contingent payments	3856.47(ba)	Yes/No/NA
• Conditions of repayment	3856.47(ba)	Yes/No/NA
• Expected timing of any payment	3856.47(ba)	Yes/No/NA
<b>If the extinguishment of a financial liability in a related party transaction is recognized in net income - has management disclosed:</b>		Yes/No/NA
• That fact	3856.47A	Yes/No/NA
• The nature of the transaction that gave rise to the financial liability	3856.47A	Yes/No/NA
<b>Items of income – has management disclosed:</b>		Yes/No/NA
• On face of income statement or in notes:		
▪ Net gains or losses recognized on financial instruments	3856.52(a)	Yes/No/NA
▪ Total interest income	3856.52(b)	Yes/No/NA
▪ Total interest expense on current financial liabilities	3856.52(c)	Yes/No/NA
▪ Interest expense on long-term financial liabilities, separately identifying amortization of premiums, discounts, and financing fees	3856.52(d)	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>Amount of any impairment loss or reversal of a previously recognized impairment loss</li> </ul>	3856.52(e)	Yes/No/NA
<b>Derivatives – has management disclosed:</b>		Yes/No/NA
<ul style="list-style-type: none"> <li>Notional and carrying amounts of all derivative assets or liabilities measured at fair value</li> </ul>	3856.48(a)(b)	Yes/No/NA
<ul style="list-style-type: none"> <li>Method used to determine fair value</li> </ul>	3856.48(c)	Yes/No/NA
<ul style="list-style-type: none"> <li>Notional and accrued amounts of all interest rate and cross-currency interest rate swaps in designated hedging relationships</li> </ul>	3856.48(d)	Yes/No/NA
<ul style="list-style-type: none"> <li>If fair value determined using a quote from a derivatives dealer, that fact and the nature and terms of the instrument</li> </ul>	3856.49	Yes/No/NA
<b>Derivatives linked to and that must be settled by delivery of another entity’s equity instruments whose fair value is not readily determinable – has management disclosed:</b>	3856.50(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>Name of issuer of equity instrument</li> </ul>		Yes/No/NA
<ul style="list-style-type: none"> <li>Description of equity instrument</li> </ul>		Yes/No/NA
<ul style="list-style-type: none"> <li>Terms under which settlement will take place</li> </ul>		Yes/No/NA
<b>Hedge of an anticipated transaction, during term of hedging relationship – has management disclosed:</b>		Yes/No/NA
<ul style="list-style-type: none"> <li>Terms of anticipated transaction, including nature and timing of hedged item</li> </ul>	3856.51(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>Terms of forward contract</li> </ul>	3856.51(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>The fact hedge accounting applies</li> </ul>	3856.51(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>Net effect of the relationship</li> </ul>	3856.51(a)	Yes/No/NA

	Reference	Disclosure Made?
<b>Hedge of an interest-bearing asset or liability – has management disclosed:</b>		Yes/No/NA
• Nature and terms of hedged item	3856.51(b)	Yes/No/NA
• Nature and terms of hedging interest rate or cross-currency interest rate swap	3856.51(b)	Yes/No/NA
• The fact hedge accounting applies	3856.51(b)	Yes/No/NA
• Net effect of the relationship	3856.51(b)	Yes/No/NA
<b>For each significant risk arising from financial instruments, including derivatives – has management disclosed:</b>		Yes/No/NA
• Exposures to risk and how they arise <sup>35</sup>	3856.53(a)	Yes/No/NA
• Any change in risk exposures from previous period	3856.53(b)	Yes/No/NA
• Concentrations of risk <sup>36</sup>	3856.54	Yes/No/NA
<b>38. Investment companies (AcG-18)</b>		Yes/No/NA
<b>Has management disclosed:</b>		
• Fact that investments are measured and reported at fair value, including those that meet the definition of a subsidiary and those over which the investment company exercises significant influence	AcG-18.11	Yes/No/NA
• Maximum exposure to loss and nature of the exposure, including the risks that could give rise to that loss, when maximum exposure to loss is greater than carrying value of investment	AcG-18.12	Yes/No/NA
• If investment entity's accounting is retained in financial statements of parent entity or equity method investor:		Yes/No/NA
• Fact that investments held by an investment entity subsidiary or significantly influenced investee are measured at fair value	AcG-18.13(a)	Yes/No/NA

<sup>35</sup> Information shall be disclosed to enable users of the financial statements to evaluate the nature and extent of risks arising from financial instruments to which the enterprise is exposed at the end of the reporting period.

<sup>36</sup> Concentrations of risk may arise from financial instruments that have similar characteristics and are affected similarly by changes in economic or other conditions (i.e., concentrations of credit risk may arise from an entity's customers being concentrated in a particular geographic area or industry sector).



	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>Percentage ownership in investee</li> </ul>	AcG-18.13(b)	Yes/No/NA
<ul style="list-style-type: none"> <li>Maximum exposure to loss and nature of the exposure, including the risks that could give rise to that loss, when maximum exposure to loss is greater than carrying value of investment</li> </ul>	AcG-18.13(c)	Yes/No/NA
<ul style="list-style-type: none"> <li>If investment entity's accounting is retained in financial statements of parent entity – has management disclosed:               <ul style="list-style-type: none"> <li>Net realized gains and losses and the net unrealized gains and losses for each year</li> <li>Policy for distinguishing the nature and type of investments made by the investment entity from investments made by other members of the consolidated group</li> </ul> </li> </ul>		Yes/No/NA
	AcG-18.14(a)	Yes/No/NA
	AcG-18.14(b)	Yes/No/NA
<h2>Statement of Retained Earnings/Statement of Changes in Equity</h2>		
<h3>39. Equity (Section 3251)</h3>		
<p><b>Has management presented:</b></p>		
<ul style="list-style-type: none"> <li>Separately, changes in equity for the period arising from each of: net income, showing separately total amounts attributable to owners of parent and non-controlling interests; other changes in retained earnings; changes in share capital, changes in reserves; changes in contributed surplus; and other changes in equity</li> </ul>	3251.04 (a)-(f)	Yes/No/NA
<ul style="list-style-type: none"> <li>Separately, each component of equity – retained earnings, contributed surplus, reserves, non-controlling interests, share capital, and other components of equity</li> </ul>	3251.05 (a)-(f)	Yes/No/NA
<ul style="list-style-type: none"> <li>The charge to equity reported for retractable or mandatorily redeemable shares issued in a tax planning arrangement that are classified as a financial liability either in retained earnings or as a separate component of equity</li> </ul>	3251.06A	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>• Appropriate description or explanation, when statutory designations deviate from accepted usage in financial statements or are otherwise inadequate</li> </ul>	3251.08	Yes/No/NA
<ul style="list-style-type: none"> <li>• Charges against contributed surplus only when that disposition is clearly warranted by the circumstance<sup>37</sup></li> </ul>	3251.09	Yes/No/NA
<ul style="list-style-type: none"> <li>• Share purchase loans receivable as deductions from equity, unless substantial evidence that borrower, not entity, is at risk for any decline in price of shares and reasonable assurance that entity will collect full amount in cash</li> </ul>	3251.10	Yes/No/NA
<b>Has management disclosed:</b>		
<ul style="list-style-type: none"> <li>• Description of retained earnings in the fiscal period in which any deficit has been eliminated by reduction of share capital, contributed surplus or other financial rearrangement</li> </ul>	3251.11	Yes/No/NA
<ul style="list-style-type: none"> <li>• The date of the above rearrangement if it occurred in the prior fiscal period</li> </ul>	3251.11	Yes/No/NA
<ul style="list-style-type: none"> <li>• Nature and extent of conditions restricting or affecting distribution of retained earnings</li> </ul>	3251.12	Yes/No/NA
<ul style="list-style-type: none"> <li>• When a separate component of equity is presented as a result of the issuance of retractable or mandatorily redeemable shares in a tax planning arrangement that are classified as a financial liability, the balance of the separate component of equity that will be charged to retained earnings as the shares issued are called for redemption</li> </ul>	3251.12A	Yes/No/NA
<ul style="list-style-type: none"> <li>• When the charge to equity is presented in retained earnings for retractable or mandatorily redeemable shares issued in a tax planning arrangement that are classified as a financial liability, the amount charged for all classes of such shares on the face of the balance sheet</li> </ul>	3251.12B	Yes/No/NA

<sup>37</sup> For example, a charge that is the direct opposite of a credit previously carried to contributed surplus or the elimination or reduction of a deficit, when made with the approval of the shareholders.

	Reference	Disclosure Made?
<b>40. Reserves (Section 3260)</b>		<b>Yes/No/NA</b>
Has management presented:		
• Reserves as part of shareholders' equity and indicated the source from which they were created (i.e., retained earnings or contributed surplus)	3260.05	Yes/No/NA
• Changes in reserves during the period, separately in the financial statements	3260.06	Yes/No/NA
<b>Income Statement</b>		
<b>41. Income statement (Sections 1520, 3056, 3400)</b>		<b>Yes/No/NA</b>
Are the following items presented separately on the face of the income statement:		Yes/No/NA
• Revenue recognized	1520.03(a)	Yes/No/NA
• Income from the following types of investments:		Yes/No/NA
▪ Non-consolidated subsidiaries and joint arrangements, showing separately:	1520.03(b)(i)	Yes/No/NA
- Income from investments measured using the equity method		Yes/No/NA
- Income from all other investments in non-consolidated subsidiaries and joint arrangements accounted for using the cost method		Yes/No/NA
• Other investments, showing separately:	1520.03(b)(ii)	Yes/No/NA
▪ Income from investments measured using the cost method or financial instruments measured at cost		Yes/No/NA
▪ Income from investments measured using the equity method		Yes/No/NA
▪ Income from investments measured at fair value		Yes/No/NA
• Income tax expense included in the determination of income or loss before discontinued operations	1520.03(c)	Yes/No/NA
• Income or loss before discontinued operations	1520.03(d)	Yes/No/NA
• Results of discontinued operations	1520.03(e)	Yes/No/NA
• Net income or loss for the period	1520.03(f)	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>• Attribution of net income to the parent entity and to non-controlling interests</li> </ul>	1520.03(g)	Yes/No/NA
<p><b>Are the following items presented separately on the face of the income statement or disclosed in the notes:</b></p>		Yes/No/NA
<ul style="list-style-type: none"> <li>• Major categories of revenue recognized</li> </ul>	1520.04(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>• Government assistance credited directly to income</li> </ul>	1520.04(c)	Yes/No/NA
<ul style="list-style-type: none"> <li>• The amount charged for amortization of property, plant, and equipment</li> </ul>	1520.04(d)	Yes/No/NA
<ul style="list-style-type: none"> <li>• The amount charged for amortization of intangible assets subject to amortization</li> </ul>	1520.04(e)	Yes/No/NA
<ul style="list-style-type: none"> <li>• The amount of long-lived asset impairment losses, except for losses associated with discontinued operations that are included in the results of discontinued operations</li> </ul>	1520.04(f)	Yes/No/NA
<ul style="list-style-type: none"> <li>• The amount of goodwill impairment losses, except for losses associated with discontinued operations that are included in the results of discontinued operations</li> </ul>	1520.04(g)	Yes/No/NA
<ul style="list-style-type: none"> <li>• The amount of intangible asset impairment losses, except for losses associated with discontinued operations that are included in the results of discontinued operations</li> </ul>	1520.04(h)	Yes/No/NA
<ul style="list-style-type: none"> <li>• Total compensation cost recognized in income for stock-based employee compensation awards</li> </ul>	1520.04(i)	Yes/No/NA
<ul style="list-style-type: none"> <li>• Exchange gain or loss included in net income (may exclude those arising on financial instruments measured at fair value)</li> </ul>	1520.04(j)	Yes/No/NA
<ul style="list-style-type: none"> <li>• In respect of financial instruments: <ul style="list-style-type: none"> <li>▪ Net gains or losses recognized</li> <li>▪ Total interest income</li> <li>▪ Total interest expense on current financial liabilities</li> <li>▪ Interest expense on long-term financial liabilities, separately identifying amortization of premiums, discounts and financing fees</li> <li>▪ Impairment loss or reversal of a previously recognized impairment loss</li> </ul> </li> </ul>	1520.04(k)	Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA

	Reference	Disclosure Made?
• Interest expense related to capital lease obligations	1520.04(l)	Yes/No/NA
• Revenue, expenses, gains or losses resulting from transactions or events that are not expected to occur frequently over several years, or do not typify normal business activities of the entity	1520.04(m)	Yes/No/NA
• Inventories recognized as an expense during the period	1520.04(o)	Yes/No/NA
• Gains or losses recognized on a long-lived asset (or disposal group) that has been sold, classified as held for sale, or disposed of other than by sale	1520.04(p)	Yes/No/NA
• Gain recognized in a bargain purchase	1520.04(q)	Yes/No/NA
• Gains or losses recognized as a result of remeasuring to fair value the equity interest in the acquiree held by the acquirer before a business combination	1520.04(r)	Yes/No/NA
• Amount of remeasurements and other items arising from defined benefit plans	1520.04(s)	Yes/No/NA
• Amount of termination benefits	1520.04(t)	Yes/No/NA
• Amount of any impairment loss or reversal of a previously recognized impairment loss on subsidiaries, investments and interests in joint arrangements accounted for using the cost or equity method that is included in net income	1520.04(u)	Yes/No/NA
• Amount of any impairment loss or reversal of a previously recognized impairment loss on a lease asset, or group of similar lease assets that is included in net income	1520.04(v)	Yes/No/NA
• In respect of agricultural inventories [EARLY ADOPTION] <sup>38</sup>	1520.04(w)	Yes/No/NA
▪ Aggregate of gains and losses arising during the current period from changes in the carrying amount of agricultural inventories measured using the net realizable value model		Yes/No/NA
▪ Amount of agricultural inventories recognized as an expense during the period using either the cost model or the net realizable value model		Yes/No/NA

<sup>38</sup> Section 1520 has been amended to include new requirements as a result of newly issued Section 3041 *Agriculture*. Paragraphs 1520.04(w) - (x) are effective for annual financial statements relating to fiscal years beginning on or after January 1, 2022. Early adoption is permitted. An entity applies these paragraphs when it applies Section 3041.

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>In respect of productive biological assets [EARLY ADOPTION]<sup>39</sup> <ul style="list-style-type: none"> <li>Amount charged for amortization of productive biological assets subject to amortization</li> <li>Amount of any impairment loss recognized in the period</li> <li>Amount of aggregate gains and losses recognized on productive biological assets that have been sold or disposed of other than by sale</li> </ul> </li> </ul>	1520.04(x)	Yes/No/NA
<ul style="list-style-type: none"> <li>Separately, the amount of revenue recognized during the period in the income statement</li> </ul>	3400.29	Yes/No/NA
<p><b>42. Revenue (Section 3400) [EARLY ADOPTION]<sup>40</sup></b></p> <p><b>For contracts in progress at the end of the reporting period accounted for using the percentage of completion method – has management disclosed:</b></p> <ul style="list-style-type: none"> <li>Method(s) of measuring the degree of completion</li> <li>Aggregate amount of costs incurred and recognized profits (less recognized losses) to date</li> <li>Aggregate amount of advances received<sup>41</sup></li> <li>Aggregate amount of holdbacks withheld<sup>42</sup></li> <li>Uncertainties affecting the measurement of the degree of completion</li> </ul>		Yes/No/NA Yes/No/NA
	3400.32A(a)	Yes/No/NA
	3400.32A(b)	Yes/No/NA
	3400.32A(c)	Yes/No/NA
	3400.32A(d)	Yes/No/NA
	3400.32A(e)	Yes/No/NA

<sup>39</sup> Section 1520 has been amended to include new requirements as a result of newly issued Section 3041 *Agriculture*. Paragraphs 1520.04(w) - (x) are effective for annual financial statements relating to fiscal years beginning on or after January 1, 2022. Early adoption is permitted. An entity applies these paragraphs when it applies Section 3041.

<sup>40</sup> Section 3400 has been amended to provide additional guidance on revenue arrangements. The new disclosure requirements in paragraph 3400.32A(a) – (e) are effective for annual financial statements relating to fiscal years beginning on or after January 1, 2022. Early adoption is permitted. If early adopted, please complete this section; otherwise mark as NA.

<sup>41</sup> Advances are amounts received by the contractor before the related work is performed.

<sup>42</sup> Holdbacks are amounts of progress billings (i.e., amounts billed for work performed on a contract) that are not paid until the satisfaction of conditions specified in the contract for the payment of such amounts or until defects have been rectified.

	Reference	Disclosure Made?
<b>43. Stock-based compensation (Section 3870)</b>		<b>Yes/No/NA</b>
For each plan(s) and for acquisition of goods or services other than employee services with entity equity instruments – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> <li>Description of plan(s), accounting policy and terms of awards (i.e., vesting requirements; maximum terms of options granted)</li> </ul>	3870.65 3870.66	Yes/No/NA
<ul style="list-style-type: none"> <li>Number, and weighted-average exercise prices, range of exercise prices and range of remaining contractual lives of options for groups of options outstanding at end of year and those granted during year<sup>43</sup></li> </ul>	3870.67(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>Number and description of terms of equity instruments other than options granted during year</li> </ul>	3870.67(b)	Yes/No/NA
<ul style="list-style-type: none"> <li>Amounts recognized (i.e., compensation cost recognized in income; charged or credited to contributed surplus; and credited to share capital) in respect of stock-based employee compensation awards or where the entity uses equity instruments to acquire goods or services other than employee services</li> </ul>	3870.67(c)-(e)	Yes/No/NA
<ul style="list-style-type: none"> <li>Terms of significant modifications of outstanding awards</li> </ul>	3870.67(f)	Yes/No/NA
<b>Statement of Cash Flows</b>		
<b>44. Statement of cash flows (Sections 1520, 1540)</b>		<b>Yes/No/NA</b>
Has management presented:		
<ul style="list-style-type: none"> <li>Interest and dividends paid and charged to retained earnings as financing activities</li> </ul>	1520.31	Yes/No/NA
<ul style="list-style-type: none"> <li>Dividends paid by subsidiaries to non-controlling interests separately as financing activities</li> </ul>	1520.31	Yes/No/NA
<ul style="list-style-type: none"> <li>Cash flows classified by operating, financing, investing activities</li> </ul>	1540.12	Yes/No/NA

<sup>43</sup> If the range of exercise prices is wide (e.g., the highest exercise price exceeds approximately 150% of the lowest exercise price), the exercise prices shall be segregated into ranges that are meaningful for assessing the number and timing of additional shares that may be issued and the cash that may be received as a result of option exercises.

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>Major classes of gross cash receipts and gross cash payments arising from investing and financing activities, except to the extent that cash flows described in 1540.25-.26 are presented on a net basis</li> </ul>	154 0.23	Yes/No/NA
<p><b>Has management disclosed:</b></p> <ul style="list-style-type: none"> <li>Investing and financing transactions that do not require the use of cash or cash equivalents in a way that provides all relevant information about these activities</li> </ul>	1540.48	Yes/No/NA
<p><b>45. Cash and cash equivalents (Section 1540)</b></p> <p><b>Has management presented:</b></p> <ul style="list-style-type: none"> <li>Reconciliation of the amounts presented in its cash flow statement with the equivalent items presented in the balance sheet</li> </ul>	1540.43	Yes/No/NA
<p><b>Has management disclosed:</b></p> <ul style="list-style-type: none"> <li>Policy for determining the composition of cash and cash equivalents</li> <li>Amount of restricted cash and cash equivalents</li> </ul>	1540.43 1540.44	Yes/No/NA Yes/No/NA
<p><b>Other Considerations</b></p>		
<p><b>46. Contractual obligations (Section 3280)</b></p> <p><b>Has management disclosed:</b></p> <ul style="list-style-type: none"> <li>Particulars of any contractual obligations that are significant in relation to the current financial position or future operations, including: <ul style="list-style-type: none"> <li>Commitments that involve high degree of speculative risk, when taking such risks is not inherent in the nature of the business</li> </ul> </li> </ul>	3280.02 3280.02(a)	Yes/No/NA Yes/No/NA



	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>Commitments to make expenditures that are abnormal in relation to the financial position of usual business operations (e.g., commitments for substantial fixed assets expenditures)</li> </ul>	3280.02(b)	Yes/No/NA
<b>47. Contingencies (Section 3290)</b>		
<b>Has management disclosed:</b>		
<ul style="list-style-type: none"> <li>Contingent losses <u>when</u> occurrence of future event is:               <ul style="list-style-type: none"> <li>Likely and amount cannot be reasonably estimated <b>OR</b></li> <li>Likely and accrual has been made, but there exists an exposure to loss in excess of the amount accrued <b>OR</b></li> <li>Not determinable</li> </ul> </li> <li>The nature of the contingent loss</li> <li>An estimate of the amount of the contingent loss or a statement that such an estimate cannot be made</li> <li>Any exposure to loss in excess of amount accrued</li> <li>The existence of a contingent gain when it is likely that a future event will confirm that an asset had been acquired or a liability reduced at the date of the financial statements</li> <li>The nature of the contingent gain</li> <li>An estimate of the amount of the contingent gain or a statement that such an estimate cannot be made</li> </ul>	3290.18(a) 3290.18(b) 3290.18(c) 3290.19(a) 3290.19(b) 3290.19(c) 3290.22 3290.23(a) 3290.23(b)	Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA
<b>48. Government assistance (Section 3800)</b>		
<b>Has management disclosed:</b>		
<ul style="list-style-type: none"> <li>With respect to assistance received and receivable in the current period:               <ul style="list-style-type: none"> <li>The amount thereof</li> <li>The amounts credited directly to income, deferred credit or fixed assets</li> </ul> </li> </ul>	3800.31(a)	Yes/No/NA Yes/No/NA Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> <li>▪ The relevant terms and conditions applicable to the assistance</li> <li>▪ The amount of any contingent liability for repayment</li> </ul>		Yes/No/NA
<ul style="list-style-type: none"> <li>• For assistance received in prior periods for which a contingent liability for repayment exists:               <ul style="list-style-type: none"> <li>▪ The amount of the contingent liability</li> <li>▪ The relevant terms and conditions applicable to the assistance</li> </ul> </li> </ul>	3800.31(b)	Yes/No/NA
<ul style="list-style-type: none"> <li>• Amortization method used, including period or rate for assistance that was deferred</li> </ul>	3800.31(c)	Yes/No/NA
<ul style="list-style-type: none"> <li>• For forgivable loans, the unforgiven balance and an explanation of the terms and conditions relating to its forgiveness</li> </ul>	3800.31(d)	Yes/No/NA
<b>49. Subsequent events (Section 3820)</b>  <b>For events occurring between the date of the financial statements and the date of their completion that do not relate to conditions that existed at the date of the financial statements but cause significant changes to assets or liabilities in the subsequent period or may have a significant effect on the future operations of the enterprise – has management disclosed:</b>	3820.10(a)(b)	<b>Yes/No/NA</b> Yes/No/NA
<ul style="list-style-type: none"> <li>• Description of the nature of the event</li> </ul>	3820.11(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>• Estimate of the financial effect, when practical, or statement that an estimate cannot be made</li> </ul>	3820.11(b)	Yes/No/NA
<b>50. Non-monetary transactions (Section 3831)</b>  <b>In the period in which a non-monetary transaction occurs – has management disclosed:</b>		<b>Yes/No/NA</b> Yes/No/NA
<ul style="list-style-type: none"> <li>• Nature of the transaction</li> </ul>	3831.17(a)	Yes/No/NA
<ul style="list-style-type: none"> <li>• Amount and basis of measurement</li> </ul>	3831.17(b)(c)	Yes/No/NA
<ul style="list-style-type: none"> <li>• Related gains and losses</li> </ul>	3831.17(d)	Yes/No/NA

	Reference	Disclosure Made?
<b>51. Economic dependence (Section 3841)</b> <ul style="list-style-type: none"> <li>Has management disclosed and explained dependence on another party for a significant volume of business</li> </ul>	3841.02	<b>Yes/No/NA</b> Yes/No/NA
<b>52. Disclosure of guarantees (AcG-14)</b> <b>For each guarantee or each group of similar guarantees – has management disclosed:</b> <ul style="list-style-type: none"> <li>Nature of guarantee, including approximate term, how it arose and events or circumstances that require guarantor to perform under guarantee</li> <li>Maximum potential future payments guarantor could be required to make before any amounts that may possibly be recovered (see (d) and (e) below) and when applicable:               <ul style="list-style-type: none"> <li>The fact that the terms specify no limitation to the maximum potential future payments under the guarantee</li> <li>The reasons why the guarantor cannot estimate the maximum potential amount of future payments</li> </ul> </li> <li>Current carrying amount of the liability, if any, for guarantor’s obligations under guarantee</li> <li>Nature of any recourse provisions that enable guarantor to recover any of the amounts paid under guarantee</li> <li>Nature of any assets held as collateral or by third parties that guarantor can obtain and liquidate to recover all or part of amounts paid under guarantee upon occurrence of any triggering event or condition under the guarantee</li> </ul>	AcG-14.9(a)  AcG-14.9(b)  AcG-14.9(c)  AcG-14.9(d)  AcG-14.9(e)	<b>Yes/No/NA</b> Yes/No/NA  Yes/No/NA  Yes/No/NA  Yes/No/NA  Yes/No/NA  Yes/No/NA

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