

ASPE Financial Statement Presentation & Disclosure Checklist

December 2019

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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 December 31, 2019 and those standards that are required to be applied from the perspective of an entity with a fiscal year beginning on January 1, 2019. If the entity's reporting fiscal period commenced before January 1, 2019, please refer to MNP ASPE Financial Statement Presentation & Disclosure Checklist – December 31, 2018 edition for appropriate disclosure requirements. Any disclosure requirements for standards effective after January 1, 2019 are differentiated by an “[EARLY ADOPTION]” note and related footnote. It is possible that standards could be amended after December 31, 2019. 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		
Occurrence, rights & obligations	Disclosed events, transactions and other matters have occurred and pertain to the entity.	Or
Completeness	All disclosures that should have been included in the financial statements have been included.	Cm (P&D)
Accuracy & Valuation	Financial and other information are disclosed fairly and at appropriate amounts.	Av
Classification and Understandability	Financial information is appropriately presented and described, and disclosures are clearly expressed.	Cu

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: _____

	Reference	Disclosure Made?
FINANCIAL STATEMENTS		
1. Generally accepted accounting principles (Section 1100)		Yes/No/NA
Has management:		
<ul style="list-style-type: none"> • 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) 	1100.04	Yes/No/NA
<ul style="list-style-type: none"> • 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 	1100.27	Yes/No/NA
2. Financial statement presentation and disclosure (Sections 1400, 1505)		Yes/No/NA
Has management presented:		
<ul style="list-style-type: none"> • Fairly, in accordance with generally accepted accounting principles, the financial position, results of operations and cash flows of the entity 	1400.03	Yes/No/NA
<ul style="list-style-type: none"> • 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 	1400.11A	Yes/No/NA
<ul style="list-style-type: none"> • Comparative information, unless not meaningful or ASPE allows otherwise 	1400.12	Yes/No/NA
Has management disclosed:		
<ul style="list-style-type: none"> • Their basis of presentation as in accordance with ASPE 	1400.16	Yes/No/NA
<ul style="list-style-type: none"> • 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 	1400.19	Yes/No/NA
<ul style="list-style-type: none"> • A clear and concise description of significant accounting policies 	1505.03	Yes/No/NA

	Reference	Disclosure Made?	
3. Going concern (Section 1400)¹ When the use of the going concern assumption is appropriate but a material uncertainty exists – has management: <ul style="list-style-type: none"> • Adequately described the principal events or conditions that may cast significant doubt on the entity’s ability to continue as a going concern 	1400.17	Yes/No/NA	
		Yes/No/NA	
	If or when the entity’s financial statements are not prepared on a going concern basis – has management disclosed: <ul style="list-style-type: none"> • The fact that the financial statements are not prepared on a going concern basis, and the basis on which the financial statements are prepared • The reason why the entity is not regarded as a going concern 	1400.18	Yes/No/NA
		1400.18	Yes/No/NA
4. First time adoption of ASPE (Section 1500) First set of ASPE financial statements – has management presented: <ul style="list-style-type: none"> • Opening balance sheet at the date of transition² 	1500.04	Yes/No/NA	
		Yes/No/NA	
	Year of adoption of ASPE – has management disclosed³: <ul style="list-style-type: none"> • Amount of each charge to retained earnings at date of transition resulting from the adoption • Reason for each charge to retained earnings at date of transition • Reconciliation of net income reported in most recent previously issued financial statements to net income under ASPE for same period • Explanation of material adjustments to cash flow statement, if presented under entity’s previous accounting policies 	1500.35(a)	Yes/No/NA
		1500.35(a)	Yes/No/NA
		1500.35(b)	Yes/No/NA
	1500.36	Yes/No/NA	

¹ Throughout the engagement, consider management’s assessment of the entity’s ability to continue as a going concern as required by Section 1400.07.

² Opening balances are not required in the notes to the financial statements.

³ 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.

	Reference	Disclosure Made?
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
ACCOUNTING POLICIES		
5. Accounting changes (Section 1506)⁴		Yes/No/NA
Changes in accounting policies related to initial application of primary source of GAAP – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> • Title of primary source of GAAP 	1506.34(a)	Yes/No/NA
<ul style="list-style-type: none"> • Nature of the change in accounting policy, and when applicable, that the change is made in accordance with its transitional provisions 	1506.34(b)(c)	Yes/No/NA
<ul style="list-style-type: none"> • When applicable, a description of the transitional provisions 	1506.34(d)	Yes/No/NA
<ul style="list-style-type: none"> • For each prior period presented, to the extent practicable, the amount of adjustment for each financial statement line item affected 	1506.34(e)	Yes/No/NA
<ul style="list-style-type: none"> • Amount of the adjustment relating to periods before those presented, to the extent practicable 	1506.34(f)	Yes/No/NA
<ul style="list-style-type: none"> • 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 applied⁵ 	1506.34(g)	Yes/No/NA
<ul style="list-style-type: none"> • 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]⁶ 	1506.34(g)	Yes/No/NA
Voluntary changes in accounting policy – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> • Nature of the change in accounting policy 	1506.35(a)	Yes/No/NA

⁴ This section is applied for changes in accounting policies, changes in accounting estimates and corrections of prior period errors.

⁵ 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, 2021. 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.

⁶ 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, 2021. 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?
<ul style="list-style-type: none"> Reasons why applying new policy provides reliable and more relevant information 	1506.35(b)	Yes/No/NA
<ul style="list-style-type: none"> When accounting policy choice was allowed under paragraph 1506.09, explanation for why entity made accounting policy choice 	1506.35(b)	Yes/No/NA
<ul style="list-style-type: none"> Amount of adjustment for each prior period presented, for each financial statement line item affected, to extent practicable 	1506.35(c)	Yes/No/NA
<ul style="list-style-type: none"> Amount of adjustment relating to periods before those presented, to extent practicable 	1506.35(d)	Yes/No/NA
<ul style="list-style-type: none"> 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
Changes in accounting estimates – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> Nature and amount of change in accounting estimate in current period 	1506.36	Yes/No/NA
Corrections of prior period errors – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> Nature of prior period error 	1506.37(a)	Yes/No/NA
<ul style="list-style-type: none"> For each prior period presented, amount of correction for each financial statement line item affected 	1506.37(b)	Yes/No/NA
<ul style="list-style-type: none"> Amount of correction at beginning of earliest prior period presented 	1506.37(c)	Yes/No/NA
6. Measurement uncertainty (Section 1508)		Yes/No/NA
Has management disclosed:		
<ul style="list-style-type: none"> Description of circumstances giving rise to material uncertainty and relevant information about its anticipated resolution 	1508.05(a)(b)	Yes/No/NA
<ul style="list-style-type: none"> 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 	1508.06	Yes/No/NA
<ul style="list-style-type: none"> Recognized amount of item subject to measurement uncertainty, except when disclosure would have a significant adverse effect on the entity 	1508.07	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> Reason for not disclosing recognized amount when it would have an adverse effect on the entity 	1508.07	Yes/No/NA
7. Foreign currency translation (Section 1651) Has management disclosed: <ul style="list-style-type: none"> Amount of exchange gain or loss included in net income⁷ Reasons for any change in translation method applied to a particular foreign operation 	1651.56 1651.57	Yes/No/NA Yes/No/NA
8. Revenue recognition policy (Section 3400) Has management disclosed: <ul style="list-style-type: none"> 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 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 	3400.31 3400.33	Yes/No/NA Yes/No/NA
9. Disclosures by entities subject to rate regulation (AcG-19) Has management disclosed: <ul style="list-style-type: none"> Fact that entity is subject to rate regulation, and a description of the nature and extent of the rate-regulated operations 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 	AcG-19.6(a) AcG-19.6(b)	Yes/No/NA Yes/No/NA

⁷ 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"> • When rate regulation has affected the accounting for a transaction or event: <ul style="list-style-type: none"> • Financial statement items affected 	AcG-19.7(a)	Yes/No/NA
<ul style="list-style-type: none"> • 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 	AcG-19.7(b)	Yes/No/NA
<ul style="list-style-type: none"> • When a separate asset or liability has been recognized due to the effects of rate regulation: <ul style="list-style-type: none"> • The carrying amount and line item amount it is presented in, if not evident • Income statement effect for the current period • Remaining period over which the carrying amount of the asset is expected to be recovered or the liability expected to be settled • Description of regulatory risks and uncertainties affecting recovery of asset or settlement of liability and its timing • 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 	AcG-19.7(c)	Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA
<ul style="list-style-type: none"> • 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 	AcG-19.7(d)	Yes/No/NA
<ul style="list-style-type: none"> • 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 	AcG-19.9	Yes/No/NA

	Reference	Disclosure Made?
BALANCE SHEET		
10. Balance sheet (Sections 1521, 3056)		Yes/No/NA
Has management:		
<ul style="list-style-type: none"> • Presented fairly the financial position as at the period end, in accordance with ASPE 	1521.02	Yes/No/NA
<ul style="list-style-type: none"> • Distinguished the following in the balance sheet: <ul style="list-style-type: none"> • Current assets • Long-term assets • Total assets • Current liabilities • Long-term liabilities • Total liabilities • Equity • Total liabilities and equity 	1521.03(a)	Yes/No/NA
	1521.03(b)	Yes/No/NA
	1521.03(c)	Yes/No/NA
	1521.03(d)	Yes/No/NA
	1521.03(e)	Yes/No/NA
	1521.03(f)	Yes/No/NA
	1521.03(g)	Yes/No/NA
	1521.03(h)	Yes/No/NA
Has management presented the following assets separately:		Yes/No/NA
<ul style="list-style-type: none"> • On the face of the balance sheet: <ul style="list-style-type: none"> • Main classes of current assets⁸ • Investments in non-consolidated subsidiaries and joint arrangements, showing separately investments measured: <ul style="list-style-type: none"> • Using the cost method • Using the equity method • At fair value 	1521.04	Yes/No/NA
	1521.04(a)	Yes/No/NA
	1521.04(g)	Yes/No/NA
		Yes/No/NA
		Yes/No/NA
		Yes/No/NA

⁸ 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).

	Reference	Disclosure Made?
<ul style="list-style-type: none"> • Investments subject to significant influence and all other investments, showing separately investments measured: <ul style="list-style-type: none"> • Using the cost method • Using the equity method • At fair value 	1521.04(h)	Yes/No/NA
		Yes/No/NA
		Yes/No/NA
		Yes/No/NA
<ul style="list-style-type: none"> • Intangible assets 	1521.04(j)	Yes/No/NA
<ul style="list-style-type: none"> • Goodwill 	1521.04(k)	Yes/No/NA
<ul style="list-style-type: none"> • Assets for current income taxes 	1521.04(l)	Yes/No/NA
<ul style="list-style-type: none"> • Assets for future income taxes 	1521.04(m)	Yes/No/NA
<ul style="list-style-type: none"> • Long-lived assets and disposal groups classified as held for sale 	1521.04(n)	Yes/No/NA
<ul style="list-style-type: none"> • Agricultural inventories [EARLY ADOPTION]⁹ 	1521.04(p)	Yes/No/NA
<ul style="list-style-type: none"> • Productive biological assets [EARLY ADOPTION]⁹ 	1521.04(q)	Yes/No/NA
<ul style="list-style-type: none"> • On the face of the balance sheet or disclosed in notes or supporting schedules¹⁰: <ul style="list-style-type: none"> • Government assistance receivable 	1521.04A	Yes/No/NA
	1521.04A(a)	Yes/No/NA
<ul style="list-style-type: none"> • Other financial assets showing separately those measured using: <ul style="list-style-type: none"> • Amortized cost • Fair value • Investments in equity instruments measured at cost 	1521.04A(b)	Yes/No/NA
		Yes/No/NA
		Yes/No/NA
<ul style="list-style-type: none"> • Property, plant and equipment 	1521.04A(c)	Yes/No/NA
<ul style="list-style-type: none"> • Assets leased under capital leases 	1521.04A(d)	Yes/No/NA
<ul style="list-style-type: none"> • Defined benefit assets 	1521.04A(e)	Yes/No/NA

⁹ 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, 2021. Early adoption is permitted. An entity applies these paragraphs when it applies Section 3041.

¹⁰ 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.

	Reference	Disclosure Made?
Has management presented the following liabilities separately:		Yes/No/NA
<ul style="list-style-type: none"> • On the face of the balance sheet: <ul style="list-style-type: none"> • Main classes of current liabilities¹¹ 1521.05(a) • Retractable or mandatorily redeemable shares issued in a tax planning arrangement that are classified as a financial liability [EARLY ADOPTION]¹² 1521.05(a)(a) • Liabilities for future income taxes 1521.05(b) • Liabilities of disposal groups classified as held for sale 1521.05(c) • Long-term debt 1521.05(f) • On the face of the balance sheet or disclosed in notes or supporting schedules¹³: <ul style="list-style-type: none"> • Obligations under capital leases 1521.05A(a) • Defined benefit liability 1521.05A(b) • Asset retirement obligations 1521.05A(c) • Other financial liabilities 1521.05A(d) 		Yes/No/NA
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 [EARLY ADOPTION]¹⁴:		
<ul style="list-style-type: none"> • On the face of the balance sheet, the amount charged to retained earnings for all classes of such shares 1521.06A 		Yes/No/NA

¹¹ 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.

¹² The amendment to Section 1521.05(a)(a) is effective for annual financial statements relating to fiscal years beginning on or after January 1, 2020. Early adoption is permitted.

¹³ 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.

¹⁴ The amendment to Section 1521.06A is effective for annual financial statements relating to fiscal years beginning on or after January 1, 2020. Early adoption is permitted.

	Reference	Disclosure Made?
11. Business combinations or disposals of business units (Sections 1540, 1582) Has management presented: <ul style="list-style-type: none"> • The aggregate cash flow arising from each business combination and disposal of business unit separately in investing activities 	1540.38	Yes/No/NA
Has management disclosed: <ul style="list-style-type: none"> • Total purchase or disposal consideration and portion of consideration composed of cash and cash equivalents • Amount of cash and cash equivalents acquired or disposed of • Total assets, other than cash or cash equivalents, and total liabilities purchased or disposed of 	1540.47(a)(b) 1540.47(c) 1540.47(d)	Yes/No/NA Yes/No/NA Yes/No/NA
For each material business combination that occurred <u>during</u> the reporting period – has management disclosed: <ul style="list-style-type: none"> • Name and description of the acquiree • Acquisition date • Percentage of voting equity interests acquired • Acquisition-date fair value of total consideration transferred and of each major class of consideration, including: <ul style="list-style-type: none"> • Cash • Liabilities incurred (e.g., a liability of contingent consideration) • Equity interests of the acquirer, including number of instruments, or interests issued or issuable • For contingent consideration arrangements and indemnification assets: <ul style="list-style-type: none"> • A description of arrangement • Basis for determining amount of payment 	1582.62(a) 1582.62(b) 1582.62(c) 1582.62(d) 1582.62(e)	Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA

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

	Reference	Disclosure Made?
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:		Yes/No/NA
• Name and description of the acquiree	1582.62(a)	Yes/No/NA
• Acquisition date	1582.62(b)	Yes/No/NA
• Percentage of voting equity interests acquired	1582.62(c)	Yes/No/NA
• Acquisition-date fair value of total consideration transferred and of each major class of consideration, including:	1582.62(d)	Yes/No/NA
• Cash		Yes/No/NA
• Liabilities incurred (e.g., a liability of contingent consideration)		Yes/No/NA
• Equity interests of the acquirer, including number of instruments, or interests issued or issuable		Yes/No/NA
• For contingent consideration arrangements and indemnification assets:	1582.62(e)	Yes/No/NA
• A description of arrangement		Yes/No/NA
• Basis for determining amount of payment		Yes/No/NA
• For an acquisition of an asset or group of assets that constitutes a business:	1582.62A(a)	Yes/No/NA
• The amounts recognized as of the acquisition date for each major class of assets acquired and liabilities assumed		Yes/No/NA
• For an acquisition of a consolidated subsidiary:		Yes/No/NA
• A condensed balance sheet showing amounts recognized as of the acquisition date for each major class of assets acquired and liabilities assumed	1582.62A(b)(i)	Yes/No/NA
• The amount of the non-controlling interest in the acquiree recognized at the acquisition date and the measurement basis for that amount	1582.62A(b)(ii)	Yes/No/NA
• The amount of any gain recognized in a bargain purchase and the line item in the income statement in which the gain is recognized	1582.62A(b)(iii)	Yes/No/NA
• For a business combination achieved in stages:	1582.62A(b)(iv)	Yes/No/NA
• The acquisition-date fair value of the equity interest in the acquiree held by the acquirer immediately before the acquisition date		Yes/No/NA
• 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		Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> The line item in the income statement in which that gain or loss is recognized 		Yes/No/NA
<p>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:</p> <ul style="list-style-type: none"> Number of businesses acquired and a brief description of those businesses Acquisition-date fair value of total consideration transferred Number of equity instruments or interests of the acquirer issued or issuable Description of arrangement and basis for determining amount of payment for contingent consideration arrangements and indemnification assets 	<p>1582.63(a)</p> <p>1582.63(b)</p> <p>1582.63(c)</p> <p>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>If the initial accounting for the business combination is incomplete when the financial statements are completed:</p> <ul style="list-style-type: none"> A description of which disclosures could not be made The reasons why they could not be made 	<p>1582.64</p> <p>1582.64</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p>12. Subsidiaries (non-consolidation method) (Section 1591)</p> <p>Has management:</p> <ul style="list-style-type: none"> Described the financial statements as being prepared on a non-consolidated basis and labelled each statement accordingly 	<p>1591.28</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p>Has management presented separately:</p> <ul style="list-style-type: none"> Non-consolidated subsidiaries controlled through voting interests, potential voting interests, or a combination thereof from other investments in balance sheet¹⁵ 	<p>1591.29</p>	<p>Yes/No/NA</p>

¹⁵ 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).

	Reference	Disclosure Made?
<ul style="list-style-type: none"> Income or loss from interests in subsidiaries controlled through voting interests, potential voting interests, or a combination thereof in income statement¹⁶ 	1591.29	Yes/No/NA
Has management disclosed:		
<ul style="list-style-type: none"> Basis used to account for its subsidiaries controlled through voting interests, potential voting interests, or a combination thereof when preparing non-consolidated financial statements 	1591.36	Yes/No/NA
<ul style="list-style-type: none"> 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 	1591.37	Yes/No/NA
<ul style="list-style-type: none"> 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 	1591.38	Yes/No/NA
Has management disclosed:		
<ul style="list-style-type: none"> The carrying amount of an impaired interest in the subsidiary and the amount of any related allowance for impairment 	1591.38C(a)	Yes/No/NA
<ul style="list-style-type: none"> The amount of any impairment loss or reversal of a previously recognized impairment loss that is included in net income 	1591.38C(b)	Yes/No/NA
When a material subsidiary is acquired <u>during</u> the current reporting period – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> Name and description of acquiree 	1591.38A 1582.62(a)	Yes/No/NA
<ul style="list-style-type: none"> Acquisition date 	1591.38A 1582.62(b)	Yes/No/NA

¹⁶ 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"> • Percentage of voting equity interests acquired 	1591.38A 1582.62(c)	Yes/No/NA
<ul style="list-style-type: none"> • Acquisition-date fair value of total consideration transferred and of each major class of consideration, including: <ul style="list-style-type: none"> • Cash • Liabilities incurred (e.g., a liability of contingent consideration) • Equity interests of the acquirer, including number of instruments, or interests issued or issuable 	1591.38A 1582.62(d)	Yes/No/NA Yes/No/NA Yes/No/NA
<ul style="list-style-type: none"> • Description of arrangement and basis for determining amount of payment for contingent consideration arrangements and indemnification assets 	1591.38A 1582.62(e)	Yes/No/NA
When individually immaterial subsidiaries are acquired <u>during</u> the current reporting period which are material collectively – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> • Number of businesses acquired and a brief description of those businesses 	1591.38A 1582.63(a)	Yes/No/NA
<ul style="list-style-type: none"> • Acquisition-date fair value of total consideration transferred 	1591.38A 1582.63(b)	Yes/No/NA
<ul style="list-style-type: none"> • Number of equity instruments or interests of the acquirer issued or issuable 	1591.38A 1582.63(c)	Yes/No/NA
<ul style="list-style-type: none"> • Description of arrangement and basis for determining amount of payment for contingent consideration arrangements and indemnification assets 	1591.38A 1582.63(d)	Yes/No/NA
When the fiscal periods of the entity and a subsidiary accounted for using the equity method are not coterminous – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> • 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 operations¹⁷ 	1591.38B	Yes/No/NA

¹⁷ Disclosure is not required if these events or transactions are recorded in the financial statements.

	Reference	Disclosure Made?
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:		Yes/No/NA
<ul style="list-style-type: none"> • Name and description of acquiree 	1591.38D 1582.62(a)	Yes/No/NA
<ul style="list-style-type: none"> • Acquisition date 	1591.38D 1582.62(b)	Yes/No/NA
<ul style="list-style-type: none"> • Percentage of voting equity interests acquired 	1591.38D 1582.62(c)	Yes/No/NA
<ul style="list-style-type: none"> • Acquisition-date fair value of total consideration transferred and of each major class of consideration, including: <ul style="list-style-type: none"> • Cash • Liabilities incurred (e.g., a liability of contingent consideration) • Equity interests of the acquirer, including number of instruments, or interests issued or issuable 	1591.38D 1582.62(d)	Yes/No/NA
<ul style="list-style-type: none"> • Description of arrangement and basis for determining amount of payment for contingent consideration arrangements and indemnification assets 	1591.38D 1582.62(e)	Yes/No/NA
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:		Yes/No/NA
<ul style="list-style-type: none"> • Number of businesses acquired and a brief description of those businesses 	1591.38D 1582.63(a)	Yes/No/NA
<ul style="list-style-type: none"> • Acquisition-date fair value of total consideration transferred 	1591.38D 1582.63(b)	Yes/No/NA
<ul style="list-style-type: none"> • Number of equity instruments or interests of the acquirer issued or issuable 	1591.38D 1582.63(c)	Yes/No/NA
<ul style="list-style-type: none"> • Description of arrangement and basis for determining amount of payment for contingent consideration arrangements and indemnification assets 	1591.38D 1582.63(d)	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> • If the initial accounting for the subsidiary is incomplete at the time the financial statements are completed: <ul style="list-style-type: none"> • Which disclosures could not be made • Reasons why the disclosures could not be made 	1591.38D	Yes/No/NA Yes/No/NA Yes/No/NA
<p>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:</p> <ul style="list-style-type: none"> • The reasons why the initial accounting for the business combination is incomplete • What is subject to change 	1591.38E 1591.38E	Yes/No/NA Yes/No/NA Yes/No/NA
<p>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:</p> <ul style="list-style-type: none"> • The nature and amount of any measurement period adjustments recognized • The reasons for those adjustments 	1591.38F 1591.38F	Yes/No/NA Yes/No/NA Yes/No/NA

	Reference	Disclosure Made?
13. Subsidiaries (consolidation method) (Sections 1591, 1601)		Yes/No/NA
Has management:	1601.06A	Yes/No/NA
<ul style="list-style-type: none"> • Described the financial statements as being prepared on a consolidated basis and labelled each statement accordingly 		
Has management disclosed:		
<ul style="list-style-type: none"> • A listing and description of significant subsidiaries including names and proportion of ownership interests held in each subsidiary 	1591.34	Yes/No/NA
<ul style="list-style-type: none"> • Significant restrictions on access to the subsidiaries' assets, including: <ul style="list-style-type: none"> • 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 • Limits on recourse by creditors or owners of a subsidiary against the entity itself 	1591.35 1591.35(a) 1591.35(b)	Yes/No/NA Yes/No/NA Yes/No/NA
If the entity does not own, directly or indirectly through subsidiaries, an equity interest that gives it control of the subsidiary – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> • Basis for determining that a parent-subsidiary relationship exists • Name of the subsidiary • Percentage ownership (if any) 	1591.32(a) 1591.32(b) 1591.32(c)	Yes/No/NA Yes/No/NA Yes/No/NA

	Reference	Disclosure Made?
<p>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:</p> <ul style="list-style-type: none"> • Basis for determining that a parent-subsidiary relationship does not exist • Name of the investee • Percentage ownership 	<p>1591.33(a)</p> <p>1591.33(b)</p> <p>1591.33(c)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p>14. Consolidated financial statements (Section 1601)</p> <p>Has management presented:</p> <ul style="list-style-type: none"> • 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 	<p>1601.37</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p>Has management disclosed:</p> <ul style="list-style-type: none"> • 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 • 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 	<p>1601.39</p> <p>1601.40</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p>15. Non-controlling interests (Section 1602)</p> <ul style="list-style-type: none"> • Has management presented non-controlling interests in consolidated balance sheet within equity, separately from the equity of the owners of the parent 	<p>1602.13</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p>

	Reference	Disclosure Made?
16. Comprehensive revaluation of assets and liabilities (Section 1625)		Yes/No/NA
Acquisition of an enterprise - push-down accounting – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> • In the first period push-down accounting applied: <ul style="list-style-type: none"> • Date push-down accounting applied • The date(s) of the purchase transaction(s) that led to the application of push-down accounting • A description of the situation resulting in the application of push-down accounting • The amount of the change in each major class of assets, liabilities and shareholders' equity arising from the application of push-down accounting • In period push-down accounting applied and the following period: <ul style="list-style-type: none"> • Date push-down accounting applied • The amount of the revaluation adjustment and the shareholders' equity account in which the revaluation adjustment was recorded • The amount of retained earnings reclassified and the shareholders' equity account to which it was reclassified 	1625.45(a) 1625.45(a) 1625.45(b) 1625.45(c) 1625.46(a) 1625.46(b) 1625.46(c)	Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA
As a result of financial reorganization – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> • In the period financial reorganization undertaken: <ul style="list-style-type: none"> • The date of the financial reorganization • A description of the financial reorganization • The amount of change in each major class of assets, liabilities, and shareholders' equity resulting from the financial reorganization 	1625.47(a) 1625.47(b) 1625.47(c)	Yes/No/NA Yes/No/NA Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> • In period of financial reorganization and following fiscal period: <ul style="list-style-type: none"> • Date of the financial reorganization • Amount of the revaluation adjustment and the shareholders' equity account in which the revaluation adjustment was recorded • Amount of retained earnings reclassified and the shareholders' equity account to which it was reclassified 	<p>1625.48(a)</p> <p>1625.48(b)</p> <p>1625.48(c)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
17. Inventory (Section 3031) Has management disclosed: <ul style="list-style-type: none"> • Accounting policies adopted in measuring inventories, including the cost formula used • 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 • Amount of inventories recognized as an expense during the period 	<p>3031.35(a)</p> <p>3031.35(b) 3031.36</p> <p>3031.35(c)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
18. Agriculture (Section 3041) [EARLY ADOPTION]¹⁸ Has management presented: <ul style="list-style-type: none"> • The amounts of agricultural inventories and productive biological assets as separate line items in the balance sheet 	<p>3041.83</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p>
Agricultural inventories - has management disclosed: <ul style="list-style-type: none"> • A qualitative description of each major category of agricultural inventories • When readily determinable, the quantities held of each major category of agricultural inventories¹⁹ 	<p>3041.84(a)</p> <p>3041.84(b)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>

¹⁸ Section 3041 *Agriculture* is effective for annual financial statements relating to fiscal years beginning on or after January 1, 2021. Early adoption is permitted. If early adopted, please complete this section; otherwise mark as NA.

¹⁹ 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?
<ul style="list-style-type: none"> Accounting policies adopted in measuring agricultural inventories of similar nature and use 	3041.84(c)	Yes/No/NA
Agricultural inventories measured using the cost model – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> Accounting policy adopted in determining the cost of inventories, including the techniques used for measuring cost 	3041.86(a)	Yes/No/NA
<ul style="list-style-type: none"> Cost formulas used 	3041.86(b)	Yes/No/NA
<ul style="list-style-type: none"> Total carrying amount for each major category of agricultural inventories 	3041.86(c)	Yes/No/NA
<ul style="list-style-type: none"> Amount of inventories recognized as an expense during the period 	3041.86(d)	Yes/No/NA
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
Agricultural inventories measured using the net realizable value model – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> A description of the methodology used to determine net realizable value 	3041.88(a)	Yes/No/NA
<ul style="list-style-type: none"> Total carrying amount for each major category of agricultural inventories 	3041.88(b)	Yes/No/NA
<ul style="list-style-type: none"> 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
<ul style="list-style-type: none"> Amount of inventories recognized as an expense during the period 	3041.88(d)	Yes/No/NA
Productive biological assets – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> A qualitative description of each major category of productive biological assets 	3041.89(a)	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> When readily determinable, the quantities held of each major category of productive biological assets²⁰ 	3041.89(b)	Yes/No/NA
<ul style="list-style-type: none"> 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
Productive biological assets subject to amortization – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> Cost and accumulated amortization, including the amount of any impairment loss 	3041.89(c)(i)-(ii)	Yes/No/NA
<ul style="list-style-type: none"> Amortization method used, including the amortization period or rate 	3041.89(c)(iii)	Yes/No/NA
<ul style="list-style-type: none"> Amount of amortization charged to income for the period 	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
Impaired productive biological assets – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> A description of the facts and circumstances leading to the impairment 	3041.89(e)	Yes/No/NA
<ul style="list-style-type: none"> 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 	3041.89(f)	Yes/No/NA
Agricultural inventories or productive biological assets measured at net realizable value as deemed cost²¹ in the first year Section 3041 is applied – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> A description of the assets for which the deemed cost option has been applied 	3041.94(a)	Yes/No/NA
<ul style="list-style-type: none"> The net realizable value of the assets at the date the option is applied 	3041.94(b)	Yes/No/NA

²⁰ 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).

²¹ 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?
<ul style="list-style-type: none"> • The caption(s) in the balance sheet that includes the assets 	3041.94(c)	Yes/No/NA
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) Has management presented:		Yes/No/NA
<ul style="list-style-type: none"> • As current assets only investments capable of reasonably prompt liquidation 	1510.05	Yes/No/NA
<ul style="list-style-type: none"> • 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 	3051.09	Yes/No/NA
<ul style="list-style-type: none"> • The following separately in the balance sheet: <ul style="list-style-type: none"> • Subsidiaries and interests in joint arrangements accounted for using the equity method • Subsidiaries and interests in joint arrangements accounted for at cost • Investments in companies subject to significant influence accounted for using the equity method • Other investments accounted for at cost 	3051.31(a) 3056.34(a) 3051.31(b) 3056.34(b) 3051.31(c) 3056.34(c) 3051.31(d) 3056.34(d)	Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA
<ul style="list-style-type: none"> • Income from the following separately in the income statement: <ul style="list-style-type: none"> • Subsidiaries and interests in joint arrangements accounted for using the equity method • Subsidiaries and interests in joint arrangements accounted for at cost • Investments in companies subject to significant influence accounted for using the equity method 	1520.03(b)(i) 3051.32(a) 3056.35(a) 1520.03(b)(i) 3051.32(b) 3056.35(b) 1520.03(b)(ii) 3051.32(c) 3056.35(c)	Yes/No/NA Yes/No/NA Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> • Investments measured at fair value 	1520.03(b)(ii) 3856.19A/ 3856.19C ²²	Yes/No/NA
<ul style="list-style-type: none"> • Other investments accounted for at cost 	1520.03(b)(ii) 3051.32(d) 3056.35(d) 3856.19A/ 3856.19C ²²	Yes/No/NA
Has management disclosed:		
<ul style="list-style-type: none"> • Basis used to account for investments, including interests in jointly controlled enterprises 	3051.34 3056.37 3056.41	Yes/No/NA
<ul style="list-style-type: none"> • 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"> • The fiscal periods of the investor and investee are different, • The equity method is used to account for the investee, and • The events or transactions are not recorded in the financial statements 	3051.35 3056.41	Yes/No/NA
<ul style="list-style-type: none"> • Fair value of an investment accounted for using the equity method when it is quoted in an active market 	3051.36 3056.41	Yes/No/NA
<ul style="list-style-type: none"> • 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 	3051.37 3056.38 3056.41	Yes/No/NA
<ul style="list-style-type: none"> • 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 	3056.39	Yes/No/NA
<ul style="list-style-type: none"> • Carrying amount of impaired assets, by type of asset, and amount of related allowance for impairment 	3051.38(a) 3056.41 3856.42	Yes/No/NA
<ul style="list-style-type: none"> • The amount of any impairment loss or reversal, by type of asset, of a previously recognized impairment loss that is included in net income 	3051.38(b)	Yes/No/NA

²² Amendments to Section 3856 *Financial Instruments* reordered former paragraph 3856.19A as paragraph 3856.19C, effective for annual financial statements relating to fiscal years beginning on or after January 1, 2020. Early adoption is permitted.

	Reference	Disclosure Made?
<p>20. Interests in joint arrangements (other than interests in jointly controlled enterprises accounted for using the cost or equity method) (Section 3056)</p> <p>Has management presented:</p> <ul style="list-style-type: none"> • In the balance sheet: <ul style="list-style-type: none"> • Assets the entity controls and liabilities the entity incurred for investments in jointly controlled operations • The entity's share of jointly controlled assets and jointly incurred liabilities for investments in jointly controlled assets • In the income statement: <ul style="list-style-type: none"> • The entity's share of the revenue of the jointly controlled operation and expenses incurred by the jointly controlled • 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 	<p>3056.17(a)</p> <p>3056.18(a)</p> <p>3056.17(b)</p> <p>3056.18(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>Has management disclosed:</p> <ul style="list-style-type: none"> • A listing and description of interests in significant joint arrangements, including names, carrying values, and proportion of ownership interests held in each joint arrangement • 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 	<p>3056.38</p> <p>3056.39</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p>21. Property, plant, and equipment (Section 3061)</p> <p>Has management disclosed:</p> <ul style="list-style-type: none"> • Cost and accumulated amortization, including amount of any write-downs, by major category • Amortization method used, including the amortization period or rate • 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 	<p>3061.24(a)(b)</p> <p>3061.24(c)</p> <p>3061.25</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"> • Amount of amortization charged to income for the period 	3061.26	Yes/No/NA
22. Impairment of long-lived assets (Section 3063) Has management disclosed: <ul style="list-style-type: none"> • A description of the impaired long-lived asset • A description of the facts and circumstances leading to the impairment • 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 	<div style="margin-bottom: 10px;">3063.24(a)</div> <div style="margin-bottom: 10px;">3063.24(b)</div> <div>3063.24(c)</div>	<div style="margin-bottom: 10px;">Yes/No/NA</div> <div style="margin-bottom: 10px;">Yes/No/NA</div> <div>Yes/No/NA</div>
23. Goodwill and intangibles (Section 3064) Has management presented: <ul style="list-style-type: none"> • Aggregate amount of goodwill and intangible assets as separate line items on entity's balance sheet • 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 • Goodwill impairment loss associated with a discontinued operation on a net-of tax basis within the results of discontinued operations 	<div style="margin-bottom: 10px;">3064.88 3064.90</div> <div style="margin-bottom: 10px;">3064.89</div> <div>3064.89</div>	<div style="margin-bottom: 10px;">Yes/No/NA</div> <div style="margin-bottom: 10px;">Yes/No/NA</div> <div>Yes/No/NA</div>
Intangible assets subject to amortization – has management disclosed: <ul style="list-style-type: none"> • Net carrying amount in total and by major intangible asset class • Total amortization expense for the period • Amortization method used, including rate or period 	<div style="margin-bottom: 10px;">3064.91(a)</div> <div style="margin-bottom: 10px;">3064.91(a)</div> <div>3064.91(a)</div>	<div style="margin-bottom: 10px;">Yes/No/NA</div> <div style="margin-bottom: 10px;">Yes/No/NA</div> <div>Yes/No/NA</div>
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

	Reference	Disclosure Made?
Internally generated intangible assets – has management disclosed the basis of accounting	3064.91(c)	Yes/No/NA
Goodwill impairment loss recognized – has management disclosed:		Yes/No/NA
• Description of facts and circumstances leading to impairment	3064.93(a)	Yes/No/NA
• Amount of the impairment loss	3064.93(b)	Yes/No/NA
Intangible asset impairment loss recognized – has management disclosed:		Yes/No/NA
• Description of impaired intangible asset and facts and circumstances leading to impairment	3064.94(a)	Yes/No/NA
• Amount of the impairment loss	3064.94(b)	Yes/No/NA
• Caption in income statement in which impairment loss is included	3064.94(c)	Yes/No/NA
24. Leases (Section 3065)		Yes/No/NA
Has management:		
• As a lessee, appropriately classified as capital and operating leases	3065.04(a)	Yes/No/NA
• As a lessor, appropriately classified sales-type, direct financing and operating leases	3065.04(b)	Yes/No/NA
Has management presented:		
• If lessee of a capital lease:		Yes/No/NA
• Obligations related to leased assets separately from other long-term obligations	3065.22	Yes/No/NA
• Any portion of lease obligations payable within a year out of current funds in current liabilities	3065.23	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> • If lessor of a direct financing or sales-type lease: <ul style="list-style-type: none"> • Net investment segregated between current and long-term portions in a classified balance sheet 	3065.54	Yes/No/NA Yes/No/NA
Has management disclosed:		
<ul style="list-style-type: none"> • If lessee of a capital lease: <ul style="list-style-type: none"> • Cost and accumulated amortization, including amount of any write-downs for each major category of leased property, plant, and equipment • Amortization method used, including amortization period or rate for each major category of leased property, plant, and equipment • The interest rate, maturity date, amount outstanding, and if lease secured, that fact • Interest expense separately, or as part of interest on long-term debt • Aggregate amount of payments estimated to be required in next five years • If lessee of an operating lease²³: <ul style="list-style-type: none"> • Future minimum lease payments, in aggregate and for each of the five succeeding years • Description of nature of other commitments under such leases • If lessor of a direct financing or sales-type lease: <ul style="list-style-type: none"> • Net investment in lease, including implicit interest rate • Carrying amount of impaired leases and amount of related allowance • The amount of any impairment loss or reversal of a previously recognized impairment loss that is included in net income • If lessor of operating lease: <ul style="list-style-type: none"> • Cost of property, plant, and equipment held for leasing purposes and amount of accumulated amortization • The amount of any related allowance for impairment 	3065.73(a)(b) 3065.73(c) 3065.74(a)-(d) 3065.75 3065.76 3065.77 3065.77 3065.78 3065.79(a) 3065.79(b) 3065.80 3065.81(a)	Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA

²³ 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"> The amount of any impairment loss or reversal of a previously recognized impairment loss that is included in net income 	3065.81(b)	Yes/No/NA
25. Asset retirement obligations (Section 3110) Has management disclosed: <ul style="list-style-type: none"> When reasonable estimate of the amount of an asset retirement obligation cannot be made, that fact and reasons why General description of asset retirement obligations and related long-lived assets Amount of asset retirement obligation at end of year Amount paid towards asset retirement obligation during the year Fair value of assets legally restricted for settlement of obligation, or if not readily determinable, their carrying amount 	 3110.23 3110.23(a) 3110.23(b) 3110.23(c) 3110.23(d)	 Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA
26. Share capital (Section 3240) Has management disclosed: <ul style="list-style-type: none"> The number of shares for each class, giving a brief description and the par value, if any Preferred share dividend rate and whether or not they are cumulative Redemption price of redeemable shares Existence and details of conversion provisions The amount received or receivable attributable to capital for each class²⁴ Arrears of dividends for cumulative preference shares Commitments to issue or resell shares Details of transactions during the period, including number of shares of each class: 	 3240.20(a) 3240.20(b) 3240.20(c) 3240.20(d) 3240.20(e) 3240.20(f) 3240.21	 Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA

²⁴ 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"> Issued, indicating their value and distinguishing shares issued for cash, issued directly or indirectly for services, and issued directly or indirectly for other considerations 	3240.22(a)	Yes/No/NA
<ul style="list-style-type: none"> Redeemed or acquired, including consideration given and, when consideration was other than cash, the nature of consideration and the value 	3240.22(b)	Yes/No/NA
<ul style="list-style-type: none"> Resold, indicating their value and distinguishing shares resold for cash, resold directly or indirectly for services, and resold directly or indirectly for other consideration 	3240.22(c)	Yes/No/NA
27. Employee future benefits (Section 3462) Has management provided disclosures separately for plans that provide: <ul style="list-style-type: none"> Pension benefits Primarily other employee future benefits 	3462.113(a) 3462.113(b)	Yes/No/NA Yes/No/NA
Multiemployer plans – has management disclosed: <ul style="list-style-type: none"> General description of the plan, including whether the plan is: <ul style="list-style-type: none"> A pension plan or a plan other than a pension plan A defined benefit plan or a defined contribution plan 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"> The fact that the plan is a defined benefit plan The reason why it is being accounted for as a defined contribution plan Any available information about the plan’s surplus or deficit The nature and effect of significant changes in the contractual elements of the plan 	3462.114(a) 3462.114(b)	Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA
Defined benefits plans – has management disclosed: <ul style="list-style-type: none"> General description of each type of plan, including whether the plan is a pension plan or a plan other than a pension plan 	3462.115(a)	Yes/No/NA Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> • Fair value of plan assets at the end of the period 	3462.115(b)	Yes/No/NA
<ul style="list-style-type: none"> • Defined benefit obligation at the end of the period 	3462.115(c)	Yes/No/NA
<ul style="list-style-type: none"> • Plan surplus or deficit at the end of the period 	3462.115(d)	Yes/No/NA
<ul style="list-style-type: none"> • 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 	3462.115(e)	Yes/No/NA
<ul style="list-style-type: none"> • Amount of remeasurements and other items for the period, if not separately presented on the face of the income statement 	3462.115(f)	Yes/No/NA
<ul style="list-style-type: none"> • Effective date of the most recently completed actuarial valuation used in determining the defined benefit obligation 	3462.115(g)	Yes/No/NA
<ul style="list-style-type: none"> • Nature and effect of significant changes in the contractual elements of the plans during period 	3462.115(h)	Yes/No/NA
Termination benefits – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> • Nature and, if not separately presented on the face of the income statement, the effect of termination benefits provided in the period 	3462.118	Yes/No/NA
28. Income taxes (Section 3465)		Yes/No/NA
Has management presented²⁵:		
<ul style="list-style-type: none"> • Income tax expense included in the determination of net income or loss before discontinued operations on the face of the income statement 	3465.80	Yes/No/NA
<ul style="list-style-type: none"> • Income tax liabilities and income tax assets separately from other liabilities and assets 	3465.81	Yes/No/NA
<ul style="list-style-type: none"> • Current income tax liabilities and income tax assets separately from future income tax liabilities and income tax assets 	3465.81	Yes/No/NA
<ul style="list-style-type: none"> • Current and non-current classification based on classification of related item 	3465.82	Yes/No/NA
<ul style="list-style-type: none"> • Current and non-current portions of future income tax liabilities and future income tax assets separately when the entity segregates between current and non-current assets and liabilities 	3465.82	Yes/No/NA

²⁵ Section 3465 has been amended to remove the requirement to classify future income tax assets and liabilities as current and non-current when the future income tax method is applied. These amendments are effective for annual financial statements relating to fiscal years beginning on or after January 1, 2020. Early adoption is permitted. If early adopted, please mark these presentation requirements as NA and complete the revised presentation requirements indicated for “[EARLY ADOPTION]” below.

	Reference	Disclosure Made?
<ul style="list-style-type: none"> Current income tax liabilities and income tax assets as an offset if they relate to the same taxable entity and the same taxation authority 	3465.83	Yes/No/NA
<ul style="list-style-type: none"> Future income tax liabilities and income tax assets as an offset if they relate to the same taxable entity and the same taxation authority²⁶ 	3465.83	Yes/No/NA
Has management presented [EARLY ADOPTION]²⁷:		
<ul style="list-style-type: none"> Income tax expense included in the determination of net income or loss before discontinued operations on the face of the income statement 	3465.80	Yes/No/NA
<ul style="list-style-type: none"> Income tax liabilities and income tax assets separately from other liabilities and assets 	3465.81	Yes/No/NA
<ul style="list-style-type: none"> Current income tax liabilities and income tax assets separately from future income tax liabilities and income tax assets 	3465.81	Yes/No/NA
<ul style="list-style-type: none"> Future income tax assets and income tax liabilities as non-current when the entity segregates between current and non-current assets and liabilities 	3465.82	Yes/No/NA
<ul style="list-style-type: none"> Current income tax liabilities and income tax assets as an offset if they relate to the same taxable entity and the same taxation authority 	3465.83	Yes/No/NA
<ul style="list-style-type: none"> Future income tax liabilities and income tax assets as an offset if they relate to the same taxable entity and the same taxation authority²⁸ 	3465.83	Yes/No/NA
Has management disclosed:		
<ul style="list-style-type: none"> When the taxes payable method is applied: <ul style="list-style-type: none"> 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 Amount and timing of capital gain reserves and similar reserves to be included in taxable income within five years 	3465.88(b)	Yes/No/NA
	3465.88(c)	Yes/No/NA

²⁶ If the entity classifies assets and liabilities as current and non-current, the current portion of future income tax balances shall not offset any future income tax balances classified as non-current.

²⁷ Section 3465 has been amended to remove the requirement to classify future income tax assets and liabilities as current and non-current when the future income tax method is applied. These amendments are effective for annual financial statements relating to fiscal years beginning on or after January 1, 2020. Early adoption is permitted. If early adopted, please complete the following presentation requirements and mark the previous reference to the presentation requirements above as NA; otherwise, mark these requirements as NA.

²⁸ 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"> Amount of unused tax losses carried forward and unused income tax credits 	3465.88(d)	Yes/No/NA
<ul style="list-style-type: none"> Portion of tax expense or benefit related to transactions charged or credited to equity 	3465.88(e)	Yes/No/NA
<ul style="list-style-type: none"> When the future income taxes method is applied: 		Yes/No/NA
<ul style="list-style-type: none"> Separately, current and future income tax expense(benefit) included in determination of income(loss) before discontinued operations 	3465.89(a)(b)	Yes/No/NA
<ul style="list-style-type: none"> Portion of cost or benefit of current and future income taxes related to capital transactions or other items charged or credited to equity 	3465.89(c)	Yes/No/NA
<ul style="list-style-type: none"> Amount of unused tax losses and tax reductions 	3465.89(d)	Yes/No/NA
<ul style="list-style-type: none"> Amount of deductible temporary differences for which no future income tax asset has been recognized 	3465.89(d)	Yes/No/NA
<ul style="list-style-type: none"> For each period presented, amount of future income tax assets and income tax liabilities in respect of each type of temporary difference [EARLY ADOPTION]²⁹ 	3465.89(e)	Yes/No/NA
<ul style="list-style-type: none"> The net charge or recovery of refundable dividend taxes separately 	3465.90	Yes/No/NA
<ul style="list-style-type: none"> The fact the entity is not subject to income tax when its income is taxed directly to its owners 	3465.91	Yes/No/NA
29. Disposals of long-lived assets and discontinued operations (Section 3475) Has management presented:		Yes/No/NA
<ul style="list-style-type: none"> Long-lived assets as held and used, if intended disposal is other than by sale 	3475.04	Yes/No/NA
<ul style="list-style-type: none"> Long-lived assets to be sold as held for sale in the period if criteria met 	3475.08	Yes/No/NA
<ul style="list-style-type: none"> Asset as held and used if changes made to disposal plan or criteria to be classified as held for sale no longer met 	3475.23	Yes/No/NA
<ul style="list-style-type: none"> Long-lived assets classified as held for sale separately in long-term assets in the entity's balance sheet 	3475.33	Yes/No/NA
<ul style="list-style-type: none"> Assets and liabilities of a disposal group classified as held for sale separately in the asset and liability sections of the balance sheet 	3475.33	Yes/No/NA

²⁹ Section 3465 has been amended to remove the requirement to classify future income tax assets and liabilities as current and non-current when the future income tax method is applied. These amendments are effective for annual financial statements relating to fiscal years beginning on or after January 1, 2020. Early adoption is permitted. If early adopted, please complete this disclosure requirement; otherwise, mark as NA.

	Reference	Disclosure Made?
<ul style="list-style-type: none"> 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 	3475.35	Yes/No/NA
Long-lived assets disposed of other than by sale – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> Description of the assets and the facts and circumstances leading to the disposal 	3475.36(a)	Yes/No/NA
<ul style="list-style-type: none"> 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 	3475.36(b)	Yes/No/NA
<ul style="list-style-type: none"> Amount of revenue and pretax profit or loss reported in discontinued operation, if applicable 	3475.36(c)	Yes/No/NA
Long-lived assets sold or classified as held for sale – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> Description of the facts and circumstances leading to the disposal or expected disposal 	3475.37(a)	Yes/No/NA
<ul style="list-style-type: none"> 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 	3475.37(b)	Yes/No/NA
<ul style="list-style-type: none"> Amount of revenue and pretax profit or loss reported in discontinued operations, if applicable 	3475.37(c)	Yes/No/NA
<ul style="list-style-type: none"> Change in accounting treatment when decision made not to sell an asset previously classified as held for sale 	3475.38	Yes/No/NA
Discontinued operations – has management presented:		Yes/No/NA
<ul style="list-style-type: none"> Results of discontinued operations less applicable income taxes as a separate element of income for both current and prior periods 	3475.30	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> Subsequent adjustments to initial recognition separately in current period in discontinued operations 	3475.32	Yes/No/NA
30. Capital transactions (Section 3610)		Yes/No/NA
<ul style="list-style-type: none"> Has management excluded capital transactions from the determination of net income and presented them separately in the statement to which they relate 	3610.03	Yes/No/NA
31. Related party transactions (Section 3840)		Yes/No/NA
Has management disclosed:		
<ul style="list-style-type: none"> Description of the relationship and transactions between the transacting parties, including transactions for which no amount has been recorded 	3840.51(a)(b)	Yes/No/NA
<ul style="list-style-type: none"> Transaction amounts by financial statement category 	3840.51(c)	Yes/No/NA
<ul style="list-style-type: none"> Measurement basis used (exchange or carrying amount) 	3840.51(d)	Yes/No/NA
<ul style="list-style-type: none"> Amount due to or from related parties, including terms and conditions of those amounts 	3840.51(e)	Yes/No/NA
<ul style="list-style-type: none"> Contractual obligations with and contingencies involving related parties separate from other contractual obligations and contingencies 	3840.51(f)(g)	Yes/No/NA
32. Interest capitalized (Section 3850)		Yes/No/NA
<ul style="list-style-type: none"> Has management disclosed the amount of interest capitalized in the period 	3850.03	Yes/No/NA
33. Marketable securities or portfolio investments (Section 3856)		Yes/No/NA
Has management presented:		
<ul style="list-style-type: none"> Income from investments measured at fair value and investments measured at cost, separately on the face of the income statement³⁰ 	3856.19A	Yes/No/NA

³⁰ Amendments to Section 3856 reordered former paragraph 3856.19A as paragraph 3856.19C, effective for annual financial statements relating to fiscal years beginning on or after January 1, 2020. Early adoption is permitted. If early adopted, please mark the presentation requirement for 3856.19A as NA and complete the presentation requirement for 3856.19C below.

	Reference	Disclosure Made?
<ul style="list-style-type: none"> 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 [EARLY ADOPTION]³¹ 	3856.19C	Yes/No/NA
Has management disclosed:		
<ul style="list-style-type: none"> Carrying amount of impaired marketable securities or portfolio investments and amount of related allowance for impairment, if applicable 	3856.42	Yes/No/NA
34. Current liabilities (Sections 1510, 3856)		Yes/No/NA
Has management disclosed:		
<ul style="list-style-type: none"> Amount payable at end of period for government remittances (other than income taxes)³² 	1510.15	Yes/No/NA
<ul style="list-style-type: none"> For secured current financial liabilities: <ul style="list-style-type: none"> The carrying amount of such liabilities The carrying amount of assets pledged against such liabilities The terms and conditions relating to the pledge 	 3856.44 3856.44(a) 3856.44(b)	 Yes/No/NA Yes/No/NA Yes/No/NA
35. Long-term debt (Sections 1510, 3856)		Yes/No/NA
Has management presented:		
<ul style="list-style-type: none"> As a current liability, long-term debt with measurable covenant violations unless: <ul style="list-style-type: none"> 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 	 1510.14(a)	 Yes/No/NA Yes/No/NA

³¹ Amendments to Section 3856 reordered former paragraph 3856.19A as paragraph 3856.19C, effective for annual financial statements relating to fiscal years beginning on or after January 1, 2020. Early adoption is permitted. If early adopted, please complete the presentation requirement for 3856.19C and mark the presentation requirement for 3856.19A as NA; otherwise, mark this requirement for 3856.19C as NA.

³² 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"> Lender has subsequently lost the right to demand repayment for a period of more than one year from the balance sheet date OR 	1510.14(b)	Yes/No/NA
<ul style="list-style-type: none"> 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 	1510.14(b)	Yes/No/NA
<ul style="list-style-type: none"> 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"> 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 Lender has subsequently lost the right to demand repayment for a period of more than one year from the balance sheet date Debt has been refinanced on a long-term basis before the balance sheet is completed OR 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 	1510.13(a)	Yes/No/NA
	1510.13(a)	Yes/No/NA
	1510.13(b)	Yes/No/NA
	1510.13(c)	Yes/No/NA
For bonds, debentures and similar securities, mortgages and other long-term debt – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> Title or description of the liability 	3856.43(a)	Yes/No/NA
<ul style="list-style-type: none"> Interest rate, maturity date, and repayment terms, including existence of sinking fund, redemption, and conversion provisions 	3856.43(b)(c) (f)	Yes/No/NA
<ul style="list-style-type: none"> Amount outstanding, separated between principal and accrued interest 	3856.43(d)	Yes/No/NA
<ul style="list-style-type: none"> Currency of payment when obligation is payable in foreign currency 	3856.43(e)	Yes/No/NA
<ul style="list-style-type: none"> For secured financial liabilities: <ul style="list-style-type: none"> The carrying amount of such liabilities The carrying amount of assets pledged against such liabilities The terms and conditions relating to the pledge 	3856.44	Yes/No/NA
	3856.44(a)	Yes/No/NA
	3856.44(b)	Yes/No/NA
<ul style="list-style-type: none"> Long-term debt, sinking fund or retirement payments over each of the next five years 	3856.45	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> • For financial liabilities that are in default or breach of any term or covenant during the period that permits lender to demand accelerated repayment: <ul style="list-style-type: none"> • That fact • Whether default was remedied, or terms of long-term debt renegotiated, before financial statement completion 	3856.46(a) 3856.46(a) 3856.46(b)	Yes/No/NA Yes/No/NA Yes/No/NA
36. Redeemable or retractable common or preferred shares (Section 3856)³³ Has management presented: <ul style="list-style-type: none"> • Preferred shares issued in tax planning arrangements: <ul style="list-style-type: none"> • At par with stated or assigned value as a separate line item in the equity section of the balance sheet • With a suitable description indicating that they are redeemable at the option of the holder • When redemption is demanded, reclassified shares as liabilities and measured at the redemption amount with any adjustment recognized in retained earnings 	 3856.23 3856.23 3856.23	Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA
Has management disclosed: <ul style="list-style-type: none"> • On face of balance sheet, total redemption amount for all classes of such shares outstanding • Aggregate redemption amount for each class of such shares • Aggregate amount of any scheduled redemptions required in each of the next five years 	 3856.47(c) 3856.47(c) 3856.47(c)	 Yes/No/NA Yes/No/NA Yes/No/NA

³³ Section 3856 has been amended to revise the guidance on the classification of retractable or mandatorily redeemable shares issued in a tax planning arrangement. These amendments are effective for annual financial statements relating to fiscal years beginning on or after January 1, 2020. Early adoption is permitted. If early adopted, please mark this section NA and complete the subsequent section of this checklist indicated for “[EARLY ADOPTION]” below.

	Reference	Disclosure Made?
37. Retractable or mandatorily redeemable shares issued in a tax planning arrangement (Section 3856) [EARLY ADOPTION]³⁴ Has management presented: <ul style="list-style-type: none"> • Retractable or mandatorily redeemable shares issued in tax planning arrangement: <ul style="list-style-type: none"> • 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 3856.23 Yes/No/NA • 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 management³⁵ 3856.23 Yes/No/NA 3856.23A • 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 3856.23G Yes/No/NA 		
Has management disclosed: <ul style="list-style-type: none"> • For retractable or mandatorily redeemable shares issued in a tax planning arrangement that are classified as equity: <ul style="list-style-type: none"> • On the face of balance sheet, the total redemption amount for all classes of such shares outstanding 3856.47(c) Yes/No/NA • The aggregate redemption amount for each class of such shares 3856.47(c) Yes/No/NA • A description of the arrangement that gave rise to the shares 3856.47(c) Yes/No/NA • 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"> • The required disclosures for financial liabilities³⁶ 3856.47(d) Yes/No/NA • A description of the arrangement that gave rise to the shares 3856.47(d) Yes/No/NA 		

³⁴ Section 3856 has been amended to revise the guidance on the classification of retractable or mandatorily redeemable shares issued in a tax planning arrangement. These amendments are effective for annual financial statements relating to fiscal years beginning on or after January 1, 2020. Early adoption is permitted. If early adopted, please complete this section and mark the previous section as NA.

³⁵ 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).

³⁶ 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"> 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 	1521.06A 3856.47(e)	Yes/No/NA
38. Financial instruments (Section 3856)		Yes/No/NA
Has management presented³⁷:		Yes/No/NA
<ul style="list-style-type: none"> Income from investments measured at fair value and investments measured at cost, separately on the income statement 	3856.19A	Yes/No/NA
<ul style="list-style-type: none"> The liability and equity components of a compound financial instrument separately at initial measurement, unless equity component measured as zero³⁸ 	3856.21 3856.22	Yes/No/NA
<ul style="list-style-type: none"> 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 	3856.24	Yes/No/NA
Has management presented [EARLY ADOPTION]³⁹:		Yes/No/NA
<ul style="list-style-type: none"> Separately on the face of the income statement, income from investments subsequently measured at: <ul style="list-style-type: none"> Fair value Cost Using the cost method 	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"> 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 zero³⁸ 	3856.21 3856.22	Yes/No/NA
<ul style="list-style-type: none"> 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 zero⁴⁰ 	3856.21 3856.22A	Yes/No/NA

³⁷ Section 3856 has been amended to provide new guidance on the accounting for financial instruments in a related party transaction and to update the disclosure requirements about risks. These amendments are effective for annual financial statements relating to fiscal years beginning on or after January 1, 2020. Early adoption is permitted. If early adopted, please mark these presentation requirements as NA and complete the corresponding presentation requirements indicated for "[EARLY ADOPTION]" below.

³⁸ Refer to 3856.20 - .22 and .A30 - .A38 for further guidance on compound financial instruments.

³⁹ Section 3856 has been amended to provide new guidance on the accounting for financial instruments in a related party transaction and to update the disclosure requirements about risks. These amendments are effective for annual financial statements relating to fiscal years beginning on or after January 1, 2020. Early adoption is permitted. If early adopted, please complete the following presentation requirements and mark the previous reference to the presentation requirements above as NA; otherwise, mark these requirements as NA.

⁴⁰ Refer to 3856.20 - .21, .22A, and .A30 - .A38 for further guidance on compound financial instruments.

	Reference	Disclosure Made?
<ul style="list-style-type: none"> 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 	3856.24	Yes/No/NA
Has management disclosed [EARLY ADOPTION]⁴¹:		
<ul style="list-style-type: none"> 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 	3856.37	Yes/No/NA
Financial assets - has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> The carrying amounts of the following, on face of balance sheet or in notes: <ul style="list-style-type: none"> Financial assets measured at amortized cost Financial assets measured at fair value Investments in equity instruments measured at cost less impairment Accounts and notes receivable segregated and to show separately: trade accounts, amounts owing by related parties, and other unusual items of significant amount Amounts and, when practicable, maturity dates of accounts maturing beyond one year, separately 	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
Transferred financial assets – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> For transfer of receivables accounted for as a sale: <ul style="list-style-type: none"> Gain or loss from all sales during period Accounting policies for initially and subsequently measuring any retained interests, including methodology used to determine fair value Description of any continuing involvement with transferred receivables⁴² 	3856.40(a) 3856.40(b) 3856.40(c)	Yes/No/NA Yes/No/NA Yes/No/NA

⁴¹ Section 3856 has been amended to clarify that financial instrument disclosures should be prepared using enterprise-specific information. Information is relevant and enterprise-specific when it is considered significant based on the enterprise's current exposure. This amendment is effective for annual financial statements relating to fiscal years beginning on or after January 1, 2020. Early adoption is permitted.

⁴² This may include, but is not limited to, servicing, recourse and restrictions on retained interests.

	Reference	Disclosure Made?
<ul style="list-style-type: none"> • For transfer of assets not qualifying for derecognition⁴³: <ul style="list-style-type: none"> • Nature and carrying amount of the assets • Nature of risks and rewards of ownership to which the entity remains exposed • Carrying amount of liabilities assumed in transfer 	<p style="margin: 0;">3856.41(a)</p> <p style="margin: 0;">3856.41(b)</p> <p style="margin: 0;">3856.41(c)</p>	<p style="margin: 0;">Yes/No/NA</p> <p style="margin: 0;">Yes/No/NA</p> <p style="margin: 0;">Yes/No/NA</p> <p style="margin: 0;">Yes/No/NA</p>
Impaired financial assets – has management disclosed		
<ul style="list-style-type: none"> • The carrying amount of impaired financial assets except for current trade receivables, by type of asset, and amount of any related allowance for impairment 	<p style="margin: 0;">3856.42</p>	<p style="margin: 0;">Yes/No/NA</p> <p style="margin: 0;">Yes/No/NA</p>
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 [EARLY ADOPTION]⁴⁴:		
<ul style="list-style-type: none"> • That fact • The nature of the transaction that gave rise to the financial asset 	<p style="margin: 0;">3856.42A</p> <p style="margin: 0;">3856.42A</p>	<p style="margin: 0;">Yes/No/NA</p> <p style="margin: 0;">Yes/No/NA</p> <p style="margin: 0;">Yes/No/NA</p>
Financial liabilities containing both a liability and an equity element – has management disclosed:		
<ul style="list-style-type: none"> • The following information about the equity element: <ul style="list-style-type: none"> • Exercise date(s) of conversion option(s) • Maturity or expiry date of option(s) • Conversion ratio or strike price • Conditions precedent to exercising options 	<p style="margin: 0;">3856.47(a)</p> <p style="margin: 0;">3856.47(a)</p> <p style="margin: 0;">3856.47(a)</p> <p style="margin: 0;">3856.47(a)</p>	<p style="margin: 0;">Yes/No/NA</p> <p style="margin: 0;">Yes/No/NA</p> <p style="margin: 0;">Yes/No/NA</p> <p style="margin: 0;">Yes/No/NA</p> <p style="margin: 0;">Yes/No/NA</p>

⁴³ Refer to Section 3856 Appendix B for further guidance on transfer of receivables qualifying for derecognition.

⁴⁴ This new disclosure requirement in 3856.42A is effective for annual financial statements relating to fiscal years beginning on or after January 1, 2020. Early adoption is permitted.

	Reference	Disclosure Made?
<ul style="list-style-type: none"> 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) 	3856.47(a)	Yes/No/NA
Financial liabilities indexed to entity’s equity or measure of entity’s financial performance – has management disclosed⁴⁵:		Yes/No/NA
<ul style="list-style-type: none"> Nature, terms, and effects of indexing feature 	3856.47(b)	Yes/No/NA
<ul style="list-style-type: none"> Conditions of repayment 	3856.47(b)	Yes/No/NA
<ul style="list-style-type: none"> Expected timing of any payment 	3856.47(b)	Yes/No/NA
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 [EARLY ADOPTION]⁴⁶:		Yes/No/NA
<ul style="list-style-type: none"> Nature, terms, and effects of indexing feature 	3856.47(b)	Yes/No/NA
<ul style="list-style-type: none"> Conditions of repayment 	3856.47(b)	Yes/No/NA
<ul style="list-style-type: none"> Expected timing of any payment 	3856.47(b)	Yes/No/NA
Related party financial instruments with variable or contingent payments – has management disclosed [EARLY ADOPTION]⁴⁷:		Yes/No/NA
<ul style="list-style-type: none"> Nature, terms, and effects of the variable or contingent payments 	3856.47(ba)	Yes/No/NA
<ul style="list-style-type: none"> Conditions of repayment 	3856.47(ba)	Yes/No/NA
<ul style="list-style-type: none"> Expected timing of any payment 	3856.47(ba)	Yes/No/NA

⁴⁵ The disclosure requirement in 3856.47(b) is amended as a result of new guidance on the accounting for financial instruments in a related party transaction. This amendment is effective for annual financial statements relating to fiscal years beginning on or after January 1, 2020. Early adoption is permitted. If early adopted, please mark these disclosures as NA and complete revised disclosures for 3856.47(b) below.

⁴⁶ The disclosure requirement in 3856.47(b) is amended as a result of new guidance on the accounting for financial instruments in a related party transaction. This amendment is effective for annual financial statements relating to fiscal years beginning on or after January 1, 2020. Early adoption is permitted. If early adopted, please complete these revised disclosures for 3856.47(b) mark the previous disclosures above as NA.

⁴⁷ This new disclosure requirement in 3856.47(ba) is effective for annual financial statements relating to fiscal years beginning on or after January 1, 2020. Early adoption is permitted.

	Reference	Disclosure Made?
If the extinguishment of a financial liability in a related party transaction is recognized in net income - has management disclosed [EARLY ADOPTION]⁴⁸:		Yes/No/NA
<ul style="list-style-type: none"> • That fact 	3856.47A	Yes/No/NA
<ul style="list-style-type: none"> • The nature of the transaction that gave rise to the financial liability 	3856.47A	Yes/No/NA
Items of income – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> • On face of income statement or in notes: <ul style="list-style-type: none"> • Net gains or losses recognized on financial instruments • Total interest income • Total interest expense on current financial liabilities • Interest expense on long-term financial liabilities, separately identifying amortization of premiums, discounts, and financing fees • Amount of any impairment loss or reversal of a previously recognized impairment loss 	3856.52(a) 3856.52(b) 3856.52(c) 3856.52(d) 3856.52(e)	Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA
Derivatives – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> • Notional and carrying amounts of all derivative assets or liabilities measured at fair value • Method used to determine fair value • Notional and accrued amounts of all interest rate and cross-currency interest rate swaps in designated hedging relationships • If fair value determined using a quote from a derivatives dealer, that fact and the nature and terms of the instrument 	3856.48(a)(b) 3856.48(c) 3856.48(d) 3856.49	Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA
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:	3856.50(a)	Yes/No/NA
<ul style="list-style-type: none"> • Name of issuer of equity instrument 		Yes/No/NA

⁴⁸ This new disclosure requirement in 3856.47A is effective for annual financial statements relating to fiscal years beginning on or after January 1, 2020. Early adoption is permitted.

	Reference	Disclosure Made?
<ul style="list-style-type: none"> • Description of equity instrument • Terms under which settlement will take place 		Yes/No/NA Yes/No/NA
Hedge of an anticipated transaction, during term of hedging relationship – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> • Terms of anticipated transaction, including nature and timing of hedged item • Terms of forward contract • The fact hedge accounting applies • Net effect of the relationship 	3856.51(a) 3856.51(a) 3856.51(a) 3856.51(a)	Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA
Hedge of an interest-bearing asset or liability – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> • Nature and terms of hedged item • Nature and terms of hedging interest rate or cross-currency interest rate swap • The fact hedge accounting applies • Net effect of the relationship 	3856.51(b) 3856.51(b) 3856.51(b) 3856.51(b)	Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA
For each significant risk arising from financial instruments, and separately for derivatives – has management disclosed⁴⁹:		Yes/No/NA
<ul style="list-style-type: none"> • Exposures to risk and how they arise • Any change in risk exposures from previous period • Concentrations of risk⁵⁰ 	3856.53(a) 3856.53(b) 3856.54	Yes/No/NA Yes/No/NA Yes/No/NA

⁴⁹ Section 3856 has been amended to update the disclosure requirements about risks. These amendments are effective for annual financial statements relating to fiscal years beginning on or after January 1, 2020. Early adoption is permitted. If early adopted, please mark the following disclosures as NA and complete the corresponding disclosure requirements indicated for “[EARLY ADOPTION]” below.

⁵⁰ 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?
<p>For each significant risk arising from financial instruments, including derivatives – has management disclosed [EARLY ADOPTION]⁵¹:</p> <ul style="list-style-type: none"> Exposures to risk and how they arise⁵² Any change in risk exposures from previous period Concentrations of risk⁵³ 	<p>3856.53(a)</p> <p>3856.53(b)</p> <p>3856.54</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p>39. Investment companies (AcG-18)</p> <p>Has management disclosed:</p> <ul style="list-style-type: none"> 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 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 If investment entity's accounting is retained in financial statements of parent entity or equity method investor: <ul style="list-style-type: none"> Fact that investments held by an investment entity subsidiary or significantly influenced investee are measured at fair value Percentage ownership in investee 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 If investment entity's accounting is retained in financial statements of parent entity – has management disclosed: <ul style="list-style-type: none"> Net realized gains and losses and the net unrealized gains and losses for each year 	<p>AcG-18.11</p> <p>AcG-18.12</p> <p>AcG-18.13(a)</p> <p>AcG-18.13(b)</p> <p>AcG-18.13(c)</p> <p>AcG-18.14(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> <p>Yes/No/NA</p> <p>Yes/No/NA</p>

⁵¹ Section 3856 has been amended to update the disclosure requirements about risks. These amendments are effective for annual financial statements relating to fiscal years beginning on or after January 1, 2020. Early adoption is permitted. If early adopted, please complete the following disclosures and mark the previous reference to the disclosure requirements for significant risks arising from financial instruments as NA.

⁵² 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.

⁵³ 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"> Policy for distinguishing the nature and type of investments made by the investment entity from investments made by other members of the consolidated group 	AcG-18.14(b)	Yes/No/NA
STATEMENT OF RETAINED EARNINGS/STATEMENT OF CHANGES IN EQUITY		
40. Equity (Section 3251)		Yes/No/NA
Has management presented:		
<ul style="list-style-type: none"> 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 	3251.04(a)-(f)	Yes/No/NA
<ul style="list-style-type: none"> Separately, each component of equity – retained earnings, contributed surplus, reserves, non-controlling interests, share capital, and other components of equity 	3251.05(a)-(f)	Yes/No/NA
<ul style="list-style-type: none"> 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 [EARLY ADOPTION]⁵⁴ 	3251.06A	Yes/No/NA
<ul style="list-style-type: none"> Appropriate description or explanation, when statutory designations deviate from accepted usage in financial statements or are otherwise inadequate 	3251.08	Yes/No/NA
<ul style="list-style-type: none"> Charges against contributed surplus only when that disposition is clearly warranted by the circumstance⁵⁵ 	3251.09	Yes/No/NA
<ul style="list-style-type: none"> 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 	3251.10	Yes/No/NA

⁵⁴ Section 3251 has been amended as a result of amendments to revise Section 3856 *Financial Instruments*. These amendments are effective for annual financial statements relating to fiscal years beginning on or after January 1, 2020. Early adoption is permitted. If early adopted, please complete the disclosures for 3251.06A; otherwise mark as NA.

⁵⁵ 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?
Has management disclosed:		
<ul style="list-style-type: none"> 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 	3251.11	Yes/No/NA
<ul style="list-style-type: none"> The date of the above rearrangement if it occurred in the prior fiscal period 	3251.11	Yes/No/NA
<ul style="list-style-type: none"> Nature and extent of conditions restricting or affecting distribution of retained earnings 	3251.12	Yes/No/NA
<ul style="list-style-type: none"> 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 [EARLY ADOPTION]⁵⁶ 	3251.12A	Yes/No/NA
<ul style="list-style-type: none"> 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 [EARLY ADOPTION]⁵⁶ 	3251.12B	Yes/No/NA
41. Reserves (Section 3260)		Yes/No/NA
Has management presented:		
<ul style="list-style-type: none"> 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
<ul style="list-style-type: none"> Changes in reserves during the period, separately in the financial statements 	3260.06	Yes/No/NA
INCOME STATEMENT		
42. Income statement (Sections 1520, 3056, 3400)		
Are the following items presented separately on the face of the income statement:		Yes/No/NA
<ul style="list-style-type: none"> Revenue recognized 	1520.03(a)	Yes/No/NA

⁵⁶ Section 3251 has been amended as a result of amendments to revise Section 3856 *Financial Instruments*. These amendments are effective for annual financial statements relating to fiscal years beginning on or after January 1, 2020. Early adoption is permitted. If early adopted, please complete the disclosures for 3251.12A - .12B; otherwise mark as NA.

	Reference	Disclosure Made?
<ul style="list-style-type: none"> • Income from the following types of investments: <ul style="list-style-type: none"> • Non-consolidated subsidiaries and joint arrangements, showing separately: <ul style="list-style-type: none"> • Income from investments measured using the equity method • Income from all other investments in non-consolidated subsidiaries and joint arrangements accounted for using the cost method • Other investments, showing separately⁵⁷: <ul style="list-style-type: none"> • Income from investments measured using the cost method • Income from investments measured using the equity method • Income from investments measured at fair value • Other investments, showing separately [EARLY ADOPTION]⁵⁸: <ul style="list-style-type: none"> • Income from investments measured using the cost method or financial instruments measured at cost • Income from investments measured using the equity method • Income from investments measured at fair value • Income tax expense included in the determination of income or loss before discontinued operations • Income or loss before discontinued operations • Results of discontinued operations • Net income or loss for the period • Attribution of net income to the parent entity and to non-controlling interests 	<p>1520.03(b)(i)</p> <p>1520.03(b)(ii)</p> <p>1520.03(b)(ii)</p> <p>1520.03(c)</p> <p>1520.03(d)</p> <p>1520.03(e)</p> <p>1520.03(f)</p> <p>1520.03(g)</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> <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>
<p>Are the following items presented separately on the face of the income statement or disclosed in the notes:</p> <ul style="list-style-type: none"> • Major categories of revenue recognized 		<p>Yes/No/NA</p> <p>Yes/No/NA</p>

⁵⁷ Section 1520 has been amended as a result of amendments to revise Section 3856 *Financial Instruments*. These amendments are effective for annual financial statements relating to fiscal years beginning on or after January 1, 2020. Early adoption is permitted. If early adopted, please mark the following disclosure as NA and complete the disclosures for 1520.03(b)(ii) below.

⁵⁸ Section 1520 has been amended as a result of amendments to revise Section 3856 *Financial Instruments*. These amendments are effective for annual financial statements relating to fiscal years beginning on or after January 1, 2020. Early adoption is permitted. If early adopted, please complete this disclosure and mark the previous disclosure for 1520.03(b)(ii) above as NA; otherwise mark this disclosure as NA.

	Reference	Disclosure Made?
• Government assistance credited directly to income	1520.04(c)	Yes/No/NA
• The amount charged for amortization of property, plant, and equipment	1520.04(d)	Yes/No/NA
• The amount charged for amortization of intangible assets subject to amortization	1520.04(e)	Yes/No/NA
• The amount of long-lived asset impairment losses, except for losses associated with discontinued operations that are included in the results of discontinued operations	1520.04(f)	Yes/No/NA
• The amount of goodwill impairment losses, except for losses associated with discontinued operations that are included in the results of discontinued operations	1520.04(g)	Yes/No/NA
• The amount of intangible asset impairment losses, except for losses associated with discontinued operations that are included in the results of discontinued operations	1520.04(h)	Yes/No/NA
• Total compensation cost recognized in income for stock-based employee compensation awards	1520.04(i)	Yes/No/NA
• Exchange gain or loss included in net income (may exclude those arising on financial instruments measured at fair value)	1520.04(j)	Yes/No/NA
• In respect of financial instruments:	1520.04(k)	Yes/No/NA
• Net gains or losses recognized		Yes/No/NA
• Total interest income		Yes/No/NA
• Total interest expense on current financial liabilities		Yes/No/NA
• Interest expense on long-term financial liabilities, separately identifying amortization of premiums, discounts and financing fees		Yes/No/NA
• Impairment loss or reversal of a previously recognized impairment loss		Yes/No/NA
• 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

	Reference	Disclosure Made?
<ul style="list-style-type: none"> Amount of remeasurements and other items arising from defined benefit plans 	1520.04(s)	Yes/No/NA
<ul style="list-style-type: none"> Amount of termination benefits 	1520.04(t)	Yes/No/NA
<ul style="list-style-type: none"> 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
<ul style="list-style-type: none"> 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
<ul style="list-style-type: none"> In respect of agricultural inventories [EARLY ADOPTION]⁵⁹ <ul style="list-style-type: none"> 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 Amount of agricultural inventories recognized as an expense during the period using either the cost model or the net realizable value model 	1520.04(w)	Yes/No/NA Yes/No/NA
<ul style="list-style-type: none"> In respect of productive biological assets [EARLY ADOPTION]⁵⁹ <ul style="list-style-type: none"> Amount charged for amortization of productive biological assets subject to amortization Amount of any impairment loss recognized in the period Amount of aggregate gains and losses recognized on productive biological assets that have been sold or disposed of other than by sale 	1520.04(x)	Yes/No/NA Yes/No/NA Yes/No/NA
<ul style="list-style-type: none"> Separately, the amount of revenue recognized during the period in the income statement 	3400.29	Yes/No/NA
43. Revenue (Section 3400) [EARLY ADOPTION]⁶⁰ For contracts in progress at the end of the reporting period accounted for using the percentage of completion method – has management disclosed: <ul style="list-style-type: none"> Method(s) of measuring the degree of completion 	3400.32A(a)	Yes/No/NA Yes/No/NA

⁵⁹ 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, 2021. Early adoption is permitted. An entity applies these paragraphs when it applies Section 3041.

⁶⁰ 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, 2021. Early adoption is permitted. If early adopted, please complete this section; otherwise mark as NA.

	Reference	Disclosure Made?
<ul style="list-style-type: none"> Aggregate amount of costs incurred and recognized profits (less recognized losses) to date 	3400.32A(b)	Yes/No/NA
<ul style="list-style-type: none"> Aggregate amount of advances received⁶¹ 	3400.32A(c)	Yes/No/NA
<ul style="list-style-type: none"> Aggregate amount of holdbacks withheld⁶² 	3400.32A(d)	Yes/No/NA
<ul style="list-style-type: none"> Uncertainties affecting the measurement of the degree of completion 	3400.32A(e)	Yes/No/NA
44. Stock-based compensation (Section 3870) 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"> Description of plan(s), accounting policy and terms of awards (i.e., vesting requirements; maximum terms of options granted) 	3870.65 3870.66	Yes/No/NA
<ul style="list-style-type: none"> 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 year⁶³ 	3870.67(a)	Yes/No/NA
<ul style="list-style-type: none"> Number and description of terms of equity instruments other than options granted during year 	3870.67(b)	Yes/No/NA
<ul style="list-style-type: none"> 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 	3870.67(c)-(e)	Yes/No/NA
<ul style="list-style-type: none"> Terms of significant modifications of outstanding awards 	3870.67(f)	Yes/No/NA

⁶¹ Advances are amounts received by the contractor before the related work is performed.

⁶² 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.

⁶³ 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?
STATEMENT OF CASH FLOWS		
45. Statement of cash flows (Sections 1520, 1540)		Yes/No/NA
Has management presented:		
<ul style="list-style-type: none"> • Interest and dividends paid and charged to retained earnings as financing activities 	1520.31	Yes/No/NA
<ul style="list-style-type: none"> • Dividends paid by subsidiaries to non-controlling interests separately as financing activities 	1520.31	Yes/No/NA
<ul style="list-style-type: none"> • Cash flows classified by operating, financing, investing activities 	1540.12	Yes/No/NA
<ul style="list-style-type: none"> • 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 	1540.23	Yes/No/NA
Has management disclosed:		
<ul style="list-style-type: none"> • 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 	1540.48	Yes/No/NA
46. Cash and cash equivalents (Section 1540)		Yes/No/NA
Has management presented:		
<ul style="list-style-type: none"> • Reconciliation of the amounts presented in its cash flow statement with the equivalent items presented in the balance sheet 	1540.43	Yes/No/NA
Has management disclosed:		
<ul style="list-style-type: none"> • Policy for determining the composition of cash and cash equivalents 	1540.43	Yes/No/NA
<ul style="list-style-type: none"> • Amount of restricted cash and cash equivalents 	1540.44	Yes/No/NA

	Reference	Disclosure Made?
OTHER CONSIDERATIONS		
47. Contractual obligations (Section 3280)		Yes/No/NA
<p>Has management disclosed:</p> <ul style="list-style-type: none"> • 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"> • Commitments that involve high degree of speculative risk, when taking such risks is not inherent in the nature of the business • 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) 	<p style="text-align: center;">3280.02</p> <p style="text-align: center;">3280.02(a)</p> <p style="text-align: center;">3280.02(b)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
48. Contingencies (Section 3290)		Yes/No/NA
<p>Has management disclosed:</p> <ul style="list-style-type: none"> • Contingent losses <u>when</u> occurrence of future event is: <ul style="list-style-type: none"> • Likely and amount cannot be reasonably estimated OR • Likely and accrual has been made, but there exists an exposure to loss in excess of the amount accrued OR • Not determinable • The nature of the contingent loss • An estimate of the amount of the contingent loss or a statement that such an estimate cannot be made • Any exposure to loss in excess of amount accrued • 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 • The nature of the contingent gain • An estimate of the amount of the contingent gain or a statement that such an estimate cannot be made 	<p style="text-align: center;">3290.18(a)</p> <p style="text-align: center;">3290.18(b)</p> <p style="text-align: center;">3290.18(c)</p> <p style="text-align: center;">3290.19(a)</p> <p style="text-align: center;">3290.19(b)</p> <p style="text-align: center;">3290.19(c)</p> <p style="text-align: center;">3290.22</p> <p style="text-align: center;">3290.23(a)</p> <p style="text-align: center;">3290.23(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> <p>Yes/No/NA</p> <p>Yes/No/NA</p>

	Reference	Disclosure Made?
49. Government assistance (Section 3800)		Yes/No/NA
Has management disclosed:		
<ul style="list-style-type: none"> • With respect to assistance received and receivable in the current period: <ul style="list-style-type: none"> • The amount thereof • The amounts credited directly to income, deferred credit or fixed assets • The relevant terms and conditions applicable to the assistance • The amount of any contingent liability for repayment • For assistance received in prior periods for which a contingent liability for repayment exists: <ul style="list-style-type: none"> • The amount of the contingent liability • The relevant terms and conditions applicable to the assistance • Amortization method used, including period or rate for assistance that was deferred • For forgivable loans, the unforgiven balance and an explanation of the terms and conditions relating to its forgiveness 	<p>3800.31(a)</p> <p>3800.31(b)</p> <p>3800.31(c)</p> <p>3800.31(d)</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> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
50. Subsequent events (Section 3820)		Yes/No/NA
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:	3820.10(a)(b)	Yes/No/NA
<ul style="list-style-type: none"> • Description of the nature of the event • Estimate of the financial effect, when practical, or statement that an estimate cannot be made 	<p>3820.11(a)</p> <p>3820.11(b)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p>

	Reference	Disclosure Made?
51. Non-monetary transactions (Section 3831)		Yes/No/NA
In the period in which a non-monetary transaction occurs – has management disclosed:		Yes/No/NA
• Nature of the transaction	3831.17(a)	Yes/No/NA
• Amount and basis of measurement	3831.17(b)(c)	Yes/No/NA
• Related gains and losses	3831.17(d)	Yes/No/NA
52. Economic dependence (Section 3841)		Yes/No/NA
• Has management disclosed and explained dependence on another party for a significant volume of business	3841.02	Yes/No/NA
53. Disclosure of guarantees (AcG-14)		Yes/No/NA
For each guarantee or each group of similar guarantees – has management disclosed:		Yes/No/NA
• Nature of guarantee, including approximate term, how it arose and events or circumstances that require guarantor to perform under guarantee	AcG-14.9(a)	Yes/No/NA
• 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:	AcG-14.9(b)	Yes/No/NA
• The fact that the terms specify no limitation to the maximum potential future payments under the guarantee		Yes/No/NA
• The reasons why the guarantor cannot estimate the maximum potential amount of future payments		Yes/No/NA
• Current carrying amount of the liability, if any, for guarantor’s obligations under guarantee	AcG-14.9(c)	Yes/No/NA
• Nature of any recourse provisions that enable guarantor to recover any of the amounts paid under guarantee	AcG-14.9(d)	Yes/No/NA
• 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	AcG-14.9(e)	Yes/No/NA

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