

Indian Accounting Standards (Ind AS): Disclosures Checklist

(Revised February 2020)



The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)
New Delhi

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FOREWORD

Financial reporting framework in India has undergone a momentous transformation owing to the adoption of Indian Accounting Standards (Ind AS). This paradigm shift has made the Indian financial reporting framework at par with the global standards of reporting. The Institute of Chartered Accountants of India (ICAI) is making continuous endeavoured to remain converged with global standards at all the time. IFRS Standards, on which Ind AS Framework is based, also undergo regular periodic improvements and amendments to keep pace with the contemporary business and economic environment. These amendments primarily capture the evolving accounting concepts and thinking. During last two years, Ind AS framework has witnessed some path breaking reforms whereby completely overhauled new standards have been introduced in two areas i.e. accounting for revenue from contracts with customers and the leases.

To enable the members and other stakeholders with appropriate tools/techniques to discharge their functions effectively and efficiently, the Accounting Standards Board (ASB) of ICAI had come out with this Publication on 'Ind AS Disclosures Checklist' in 2018.

I am pleased to note that the publication 'Ind AS Disclosures Checklist' has been updated in order to keep our members abreast of changes that have taken place over the period of time. The Publication aims to provide all the Ind AS disclosures at one place for the assistance of members and other stakeholders. The key change relates to issuance of completely overhauled new standard on lease viz. Ind AS 116, *Leases*. The ICAI believes in continuously raising its bar of service to its stakeholders and therefore, while updating the Publication, it has also been decided to incorporate the 'Presentation' requirements of the Ind AS in addition to disclosure requirements. Accordingly, this revised Publication presents a checklist both for presentation as well as disclosures requirements applicable to entities in preparing the financial statements in accordance with Ind AS applicable as on April 1, 2019.

I compliment CA. M.P. Vijay Kumar, Chairman, CA. Sanjeev Kumar Singhal, Vice-Chairman, and other members of the Accounting Standards Board for

initiating and completing the task of revising this publication in a timely manner for the benefit of all.

I am confident that this revised Publication would be immensely useful for the members and other stakeholders.

New Delhi
Date: February 5, 2020

CA. Prafulla P. Chhajer
President, ICAI

PREFACE

To provide the nation with robust high quality globally acceptable accounting standards, the Institute of Chartered Accountants of India (ICAI) spearheaded the implementation of IFRS-converged Indian Accounting Standards (Ind AS). The ICAI continues to make efforts to ensure that these Standards remain converged with IFRS Standards at all time and are implemented in the same spirit in which IFRS Standards have been formulated.

With the implementation of Ind AS, the requirements to provide comprehensive and suitable disclosures, including disclosures of assumptions, estimations, business models, alternative measurement bases and sources of estimation uncertainty, amongst others have also increased. The role and importance of disclosures in financial reporting have also enhanced the role and responsibility of the auditors regarding financial statement disclosures to support their opinion on the financial statements as a whole.

The Accounting Standards Board of the ICAI had brought out a Publication in June 2018 to enable a single source, i.e., a ready reckoner of all the disclosures required by Ind AS. Subsequently, in May 2019, this publication was updated to incorporate the changes necessitated by notification of new standard on Revenue, viz., Ind AS 115, *Revenue from Contracts with Customers*, and withdrawal of Ind AS 11 and Ind AS 18, with effect from April 1, 2018. Further, with effect from April 1, 2019 the Ind AS Framework underwent another major change, i.e., issuance of new standard on leases, viz., Ind AS 116, *Leases*. Of course, there are amendments to few other Ind AS as well. In this dynamic world of financial reporting standards, it is a necessity to update the Publication periodically.

While bringing out this Publication, it was decided to enhance the coverage of the Publication by including the presentation requirements, in addition to disclosure requirements, of the Ind AS. Accordingly, this Publication presents a checklist of presentation and disclosures requirements applicable to entities in preparing the financial statements in accordance with Ind AS applicable as on April 1, 2019.

This publication is for guidance purposes and should be read in conjunction with the relevant Ind AS and should not be considered as an alternative to studying the Ind AS. *This disclosure checklist does not include disclosure requirements under other regulatory requirements, e.g., Schedule III of Companies Act 2013.* The disclosure checklist table have reference of the paragraph number of the standard which requires disclosures under the standards, for e.g., 101.22 which indicates paragraph 22 of Ind AS 101. The detailed presentation and disclosure points require a "Yes", "No" or "N/A" response to assist in completing the checklist. Response to "Yes", "No" or "N/A" may be indicated for each disclosure item.

I would like to convey my sincere gratitude to our Honourable President, CA. Prafulla P. Chhajed and Vice-President, CA. Atul Gupta, for providing us an opportunity to bring out this updated publication. I am thankful to CA. Sanjeev Singhal, Vice-Chairman, for taking the initiative of leading the Study Group and updating the Disclosure Check list. I am also thankful to other members of the Accounting Standards Board for supporting the endeavours of the Board and all the members of the Study Group, namely, CA. Anuradha Jain, CA. Dilip Jain, CA. Kapil Gupta, CA. Sarika Gosain and CA. Krishan Kant Tulshan for their contribution in preparing the updated Publication.

I wish to place on record the technical contribution made by CA. Vidhyadhar Kulkarni, Secretary, Accounting Standards Board, CA. Parminder Kaur, Deputy Secretary and CA. Sonia Minocha, Assistant Secretary in preparing the draft of this Publication.

I am confident that members of the profession and all stakeholders, particularly auditors and prepares of financial statements will find this revised Publication on Disclosure Checklist immensely useful.

New Delhi
February 4, 2020

CA. M. P. Vijay Kumar
Chairman
Accounting Standards Board

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Disclosures Checklist of Indian Accounting Standards (Ind AS)¹

Ind AS 1, *Presentation of Financial Statements*

S No	Paragr aph Refere nce	Disclosure	Ye s	N o	N A
1.	1.10	Whether the entity has presented a complete set of Financial Statements comprises:			
		a) a Balance Sheet as at the end of the period;			
		b) a statement of profit and loss for the period;			
		c) Statement of Changes in Equity Statement of Changes in Equity for the period;			
		d) a statement of cash flows for the period;			
		e) notes, comprising significant accounting policies and other explanatory information;			
		ea) comparative information in respect of the preceding period as specified in paragraphs 38 and 38A; and			
		f) a Balance Sheet as at the beginning of the preceding period when the entity applies an accounting policy retrospectively or makes a retrospective restatement of items in its Financial Statements or when it reclassifies items in its Financial Statements in accordance with paragraphs 40A–40D			
2.	1.10A	(a) Whether the entity has presented a single statement of profit and loss, with profit or loss and other comprehensive income presented in two sections.			

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

S No	Paragraph Reference	Disclosure	Yes	No	N A
		(b) Whether the sections have been presented together, with the profit or loss section presented first followed directly by the other comprehensive income section.			
3.	1.11	Whether the entity has presented with equal prominence all of the financial statements in a complete set of financial statements.			
4.	1.13	Whether the entity has included the review of the following, when it presents, outside the financial statements, a financial review by management that describes and explains the main features of the entity's financial performance and financial position, and the principal uncertainties it faces:			
		(a) the main factors and influences determining financial performance, including changes in the environment in which the entity operates, the entity's response to those changes and their effect, and the entity's policy for investment to maintain and enhance financial performance, including its dividend policy;			
		(b) the entity's sources of funding and its targeted ratio of liabilities to equity; and			
		(c) the entity's resources not recognised in the balance sheet in accordance with Ind ASs.			
5.	1.16	(a) Whether the entity whose financial statements comply with Ind AS, has given a disclosure by way of an explicit and unreserved statement of such compliance in the notes.			
		(b) Whether an entity has described financial statements as complying with Ind ASs in case they do not comply with all the requirements of Ind ASs.			
6.	1.17(c)	Whether the entity has provided additional			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		disclosures when compliance with the specific requirements in Ind ASs is insufficient to enable users to understand the impact of particular transactions, other events and conditions on the entity's financial position and financial performance.			
7.	1.19-1.20	In the extremely rare circumstances in which management concludes that compliance with a requirement in an Ind AS would be so misleading that it would conflict with the objective of financial statements set out in the <i>Framework</i> , the entity shall depart from that requirement if the relevant regulatory framework requires, or otherwise does not prohibit, such a departure, in such cases, whether the entity has disclosed that:			
		(a) management has concluded that the financial statements present a true and fair view of the entity's financial position, financial performance and cash flows;			
		(b) it has complied with applicable Ind ASs, except that it has departed from a particular requirement to present a true and fair view;			
		(c) the title of the Ind AS from which the entity has departed, the nature of the departure, including the treatment that the Ind AS would require, the reason why that treatment would be so misleading in the circumstances that it would conflict with the objective of financial statements set out in the <i>Framework</i> , and the treatment adopted; and			
		(d) for each period presented, the financial effect of the departure on each item in the financial statements that would have been reported in complying with the			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		requirement.			
8.	1.21	In case entity departed from a requirement of an Ind AS in a prior period, and that departure affects the amounts recognised in the financial statements for the current period, then whether the disclosures set out in paragraph 1.20 (c) and 1.20 (d) are given by the entity.			
9.	1.23	In the extremely rare circumstances in which management concludes that compliance with a requirement in an Ind AS would be so misleading that it would conflict with the objective of Financial Statements set out in the Framework, but the relevant regulatory framework prohibits departure from the requirement, then whether the entity has, to the maximum extent possible, reduced the perceived misleading aspects of compliance by disclosing:			
		a) i. the title of the Ind AS in question;			
		ii. the nature of the requirement;			
		iii. the reason why management has concluded that complying with that requirement is so misleading in the circumstances that it conflicts with the objective of Financial Statements set out in the Framework; and			
		b) for each period presented, the adjustments to each item in the Financial Statements that management has concluded would be necessary to present a true and fair view.			
10.	1.25	(a) When management is aware of material uncertainties related to events or conditions that may cast significant doubt upon the entity's ability to continue as a going concern but going concern concluded to be valid and financial statements are prepared			

S No	Paragraph Reference	Disclosure	Yes	No	NA
		on a going concern basis, whether the disclosure of those uncertainties is made by the entity.			
		(b) When financial statement are not prepared on going concern basis, whether the entity has made disclosure of that fact, together with basis on which entity it prepared financial statements and the reason why the entity is not regarded as a going concern.			
11.	1.29	a) Whether the entity has separately presented each material class of similar items.			
		b) Whether the entity has separately presented items of a dissimilar nature or function unless they are immaterial except when required by law.			
12.	1.32	Whether the entity has not offset assets and liabilities or income and expenses, unless required or permitted by an Ind AS.			
13.	1.36	When the entity changes the end of its reporting period and presents Financial Statement for a period longer or shorter than one year, then whether it has disclosed the following, in addition to the period covered by the Financial Statements:			
		a) the reason for using a longer or shorter period; and			
		b) the fact that amounts presented in the Financial Statements are not entirely comparable.			
14.	1.38	a) Whether the entity has presented comparative information in respect of the preceding period for all amounts reported in the current period's Financial Statements.			
		b) Whether the entity has included comparative information for narrative and			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		descriptive information if it is relevant to understanding the current period's Financial Statements.			
15.	1.38A	Whether the entity has presented minimum			
		a) two Balance Sheets,			
		b) two statements of profit and loss,			
		c) two statements of cash flows,			
		d) two Statement of Changes in Equity, and			
		e) related notes.			
16.	1.38B	Whether narrative information provided in the financial statements for the preceding period(s) continues to be relevant in the current period.			
17.	1.38C	a) Whether the entity has presented comparative information in addition to the minimum comparative Financial Statements required by Ind ASs, prepared in accordance with Ind ASs, consisting of one or more statements referred to in paragraph 10, not necessarily comprising a complete set of Financial Statements.			
		b) In the above-mentioned case, whether the entity has presented related note information for those additional statements.			
18.	1.40A	Whether the entity has presented a third balance sheet as at the beginning of the preceding period in addition to the minimum comparative financial statements required in paragraph 38A in the following cases:			
		(a) it applies an accounting policy retrospectively, makes a retrospective restatement of items in its financial statements or reclassifies items in its financial statements; and			
		(b) the retrospective application, retrospective restatement or the reclassification has a material effect on the information in the			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		balance sheet at the beginning of the preceding period.			
19.	1.40B	In the circumstances described in paragraph 40A, whether the entity has presented three balance sheets as at:			
		(a) the end of the current period;			
		(b) the end of the preceding period; and			
		(c) the beginning of the preceding period.			
20.	1.40D	Whether the date of opening balance sheet is as at the beginning of the preceding period regardless of whether the entity's financial statements present comparative information for earlier periods or not.			
21.	1.41	When the entity reclassifies comparative amounts, whether it has disclosed (including as at the beginning of the preceding period):			
		a) the nature of the reclassification;			
		b) the amount of each item or class of items that is reclassified; and			
		c) the reason for the reclassification.			
22.	1.42	When it is impracticable to reclassify comparative amounts, whether the entity has disclosed:			
		a) the reason for not reclassifying the amounts, and			
		b) the nature of the adjustments that would have been made if the amounts had been reclassified.			
23.	1.45	Whether the entity has retained the presentation and classification of items in the financial statements from one period to the next unless:			
		(a) it is apparent, following a significant change in the nature of the entity's operations or a review of its financial statements, that another presentation or classification would be more appropriate having regard to the			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		criteria for the selection and application of accounting policies in Ind AS 8 Accounting Policies, Changes in Accounting Estimates and Errors; or			
		(b) an Ind AS requires a change in presentation.			
24.	1.49	Whether the entity has clearly identified the financial statements and distinguished them from other information in the same published document.			
25.	1.51	(a) Whether the entity has clearly identified each financial statement and the notes.			
		(b) Whether the entity has displayed the following information prominently, and repeated it when necessary for the information presented to be understandable:			
		the name of the reporting entity or other means of identification, and any change in that information from the end of the preceding reporting period;			
		whether the Financial Statements are of an individual entity or a group of entities;			
		the date of the end of the reporting period or the period covered by the set of Financial Statements or notes;			
		the presentation currency, as defined in Ind AS 21 The effects of changes in Foreign Exchange Rates; and			
		the level of rounding used in presenting amounts in the Financial Statements.			
26.	1.54	Whether the entity has presented the following amounts for the period in the Balance Sheet:			
		a) Property, Plant and Equipment (PPE);			
		b) investment property;			
		c) intangible assets;			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		d) financial assets (excluding amounts shown under (e), (h) and (i));			
		e) investments accounted for using the equity method;			
		f) biological assets within the scope of Ind AS 41 Agriculture;			
		g) inventories;			
		h) trade and other receivables;			
		i) cash and cash equivalents;			
		j) the total of assets classified as held for sale and assets included in disposal groups classified as held for sale in accordance with Ind AS 105 Non-current Assets Held for Sale and Discontinued Operations;			
		k) trade and other payables;			
		l) provisions;			
		m) financial liabilities (excluding amounts shown under (k) and (l));			
		n) liabilities and assets for current tax, as defined in Ind AS 12 Income Taxes;			
		o) deferred tax liabilities and deferred tax assets, as defined in Ind AS 12 Income Taxes;			
		p) liabilities included in disposal groups classified as held for sale in accordance with Ind AS 105 Non-current Assets Held for Sale and Discontinued Operations;			
		q) non-controlling interests, presented within equity; and			
		r) issued capital and reserves attributable to owners of the parent.			
27.	1.55	Whether the entity has presented additional line items (including by disaggregating the line items listed in paragraph 1.54), headings and subtotals in the Balance Sheet when such presentation is relevant to an understanding of			

S No	Paragr aph Reference	Disclosure	Ye s	N o	N A
		the entity's financial position.			
28.	1.55A	When an entity presents subtotals in accordance with paragraph 1.55, whether those subtotals shall:			
		(a) be comprised of line items made up of amounts recognised and measured in accordance with Ind AS;			
		(b) be presented and labelled in a manner that makes the line items that constitute the subtotal clear and understandable;			
		(c) be consistent from period to period, in accordance with paragraph 45; and			
		(d) not be displayed with more prominence than the subtotals and totals required in Ind AS for the balance sheet.			
29.	1.56	When the entity presents current and non-current assets, and current and non-current liabilities, as separate classifications in its Balance Sheet, an entity shall not classify deferred tax assets (liabilities) as current assets (liabilities). Whether the entity has complied with this requirements.			
30.	1.60	a) Whether the entity has presented current and non-current assets, and current and non-current liabilities, as separate classifications in its Balance Sheet.			
		b) As an exception to the above presentation, whether the entity has presented all assets and liabilities in order of liquidity, if that presentation provides information that is more reliable and relevant.			
31.	1.61	Whichever method of presentation is adopted, whether the entity has disclosed the amount expected to be recovered or settled after more than twelve months for each asset and liability line item that combines amounts expected to be recovered or settled:			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		a) no more than twelve months after the reporting period; and			
		b) more than twelve months after the reporting period.			
32.	1.77	Whether the entity has disclosed, either in the Balance Sheet or in the notes, further sub classifications of the line items presented, classified in a manner appropriate to the entity's operations.			
33.	1.79	Whether the entity has disclosed the following, either in the Balance Sheet or the Statement of Changes in Equity, or in the notes: a) for each class of share capital:			
		i. the number of shares authorised;			
		ii. the number of shares issued and fully paid, and issued but not fully paid;			
		iii. par value per share, or that the shares have no par value;			
		iv. a reconciliation of the number of shares outstanding at the beginning and at the end of the period;			
		v. the rights, preferences and restrictions attaching to that class including restrictions on the distribution of dividends and the repayment of capital;			
		vi. shares in the entity held by the entity or by its subsidiaries or associates;			
		vii. shares reserved for issue under options and contracts for the sale of shares, including terms and amounts; and			
		b) a description of the nature and purpose of each reserve within equity.			
34.	1.80	Whether the entity whose capital is not limited by shares e.g. a company limited by guarantee, has disclosed information equivalent to that required by paragraph 1.79(a), showing changes during the period in each category of equity interest,			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		and the rights, preferences and restrictions attaching to each category of equity interest.			
35.	1.80A	When the entity has reclassified: a) a puttable financial instrument classified as an equity instrument, or b) an instrument that imposes on the entity an obligation to deliver to another party a pro rata share of the net assets of the entity only on liquidation and is classified as an equity instrument between financial liabilities and equity Whether it has disclosed: a) the amount reclassified into and out of each category (financial liabilities or equity); b) the timing; and c) reason for that reclassification.			
36.	1.81A	Whether the statement of profit and loss presents, in addition to the profit or loss and Other Comprehensive Income sections:			
		a) profit or loss;			
		b) total Other Comprehensive Income; and			
		c) comprehensive income for the period, being the total of profit or loss and Other Comprehensive Income.			
37.	1.81B	Whether the entity has presented the following items, in addition to the profit or loss and Other Comprehensive Income sections, as allocation of profit or loss and Other Comprehensive Income for the period:			
		a) profit or loss for the period attributable to:			
		i. non-controlling interests; and			
		ii. owners of the parent.			
		b) comprehensive income for the period attributable to:			
		i. non-controlling interests; and			
		ii. owners of the parent.			
38.	1.82	In addition to items required by other Ind ASs,			

S No	Paragr aph Refere nce	Disclosure	Ye s	N o	N A
		whether the profit or loss section of the statement of profit and loss has included line items that present the following amounts for the period:			
		a) revenue, presenting separately interest revenue calculated using the effective interest method;			
		b) gains and losses arising from the derecognition of financial assets measured at amortised cost;			
		c) finance costs;			
		d) impairment losses (including reversals of impairment losses or impairment gains);			
		e) share of the profit or loss of associates and joint ventures accounted for using the equity method;			
		f) if a financial asset is reclassified out of the amortised cost measurement category so that it is measured at Fair Value through profit or loss, any gain or loss arising from a difference between the previous amortised cost of the financial asset and its Fair Value at the reclassification date;			
		g) if a financial asset is reclassified out of the Fair Value through Other Comprehensive Income Other Comprehensive Income measurement category so that it is measured at Fair Value through profit or loss, any cumulative gain or loss previously recognized in Other Comprehensive Income that is reclassified to profit or loss;			
		h) tax expense; and			
		i) a single amount for the total of discontinued operations.			
39.	1.82A	Whether the Other Comprehensive Income section presents line items for the amounts of for the period of:			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		(a) items of Other Comprehensive Income (excluding amounts in paragraph (b)), classified by nature and grouped into those that, in accordance with other Ind ASs:			
		(i) will not be reclassified subsequently to profit or loss; and			
		(ii) will be reclassified subsequently to profit or loss when specific conditions are met.			
		(b) the share of the Other Comprehensive Income of associates and joint ventures accounted for using the equity method, separated into the share of items that, in accordance with other Ind ASs:			
		(i) will not be reclassified subsequently to profit or loss; and			
		(ii) will be reclassified subsequently to profit or loss when specific conditions are met.			
40.	1.85	Whether the entity has presented additional line items (including by disaggregating the line items listed in paragraph 1.82), headings and subtotals in the statement of profit and loss, when such presentation is relevant to an understanding of the entity's financial performance.			
41.	1.85A	When an entity presents subtotals in accordance with paragraph 1.85, whether those subtotals shall:			
		(a) be comprised of line items made up of amounts recognised and measured in accordance with Ind AS;			
		(b) be presented and labelled in a manner that makes the line items that constitute the subtotal clear and understandable;			
		(c) be consistent from period to period, in accordance with paragraph 1.45; and			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		(d) not be displayed with more prominence than the subtotals and totals required in Ind AS for the statement of profit and loss			
42.	1.85B	Whether the entity has presented the line items in the statement of profit and loss that reconcile any subtotals presented in accordance with paragraph 1.85			
		with the subtotals or			
		totals required in Ind AS for such statement.			
43.	1.87	Whether the entity has presented any items of income or expense as extraordinary items,			
		(i) in the statement of profit and loss or			
		(ii) in the notes.			
44.	1.90	Whether the entity has disclosed the amount of income tax relating to each item of Other Comprehensive Income, including reclassification adjustments, either in the statement of profit and loss or in the notes.			
45.	1.91	(a) Whether the entity has presented items of other comprehensive income either:			
		(i) net of related tax effects, or			
		(ii) before related tax effects with one amount shown for the aggregate amount of income tax relating to those items.			
		(b) If the entity elects alternative (ii), whether it has allocated the tax between the items that might be reclassified subsequently to the profit or loss section and those that will not be reclassified subsequently to the profit or loss section.			
46.	1.92	Whether the entity has disclosed the reclassification adjustments relating to components of Other Comprehensive Income.			
47.	1.94	(a) Whether the entity has presented reclassification adjustments in the statement of profit and loss or in the notes.			
		(b) Whether the entity presenting			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		reclassification adjustments in the notes has presented the items of other comprehensive income after any related reclassification adjustments.			
48.	1.97	When items of income or expense are material, whether the entity has disclosed their nature and amount separately.			
49.	1.99 - 1.100 (voluntary disclosure)	Whether the entities presented the analysis of expenses recognized in profit or loss using a classification based on the nature of expense method in the statement of profit and loss.			
50.	1.106	Whether the Statement of Changes in Equity includes the following information:			
		a) total comprehensive income for the period, showing separately the total amounts attributable to owners of the parent and to non-controlling interests;			
		b) for each component of equity, the effects of retrospective application or retrospective restatement recognized in accordance with Ind AS 8 Accounting Policies, Changes in Accounting Estimates and Errors;			
		c) for each component of equity, a reconciliation between the carrying amount at the beginning and the end of the period, separately (as a minimum) disclosing changes resulting from:			
		i. profit or loss;			
		ii. Other Comprehensive Income;			
		iii. transactions with owners in their capacity as owners, showing separately contributions by and distributions to owners and changes in ownership interests in subsidiaries			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		that do not result in a loss of control; and			
		iv. any item recognized directly in equity such as amount recognized directly in equity as capital reserve.			
51.	1.106A - 107	Whether the following information has been presented in the Statement of Changes in Equity or in the notes:			
		a) for each component of equity an analysis of Other Comprehensive Income by item (see paragraph 1.106(d)(ii));			
		b) the amount of dividends recognized as distributions to owners during the period; and			
		c) the related amount of dividends per share.			
52.	1.112	Whether the notes have:			
		a) presented information about the basis of preparation of the Financial Statements and the specific accounting policies used;			
		b) disclosed the information required by Ind ASs that is not presented elsewhere in the Financial Statements; and			
		c) provided information that is not presented elsewhere in the Financial Statements, but is relevant to an understanding of any of them.			
53.	1.113-1.114	a) Whether the entity has presented notes in a systematic manner.			
		b) Whether the entity has cross-referenced each item in the Balance Sheet and in the statement of profit and loss, and in the statements of changes in equity and of cash flows to any related information in the notes.			
54.	1.116	Whether the entity has presented notes providing information about the basis of			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		preparation of the financial statements and specific accounting policies as a separate section of the financial statements.			
55.	1.117	Whether the entity has provided disclosure of significant accounting policies comprising:			
		(a) the measurement basis (or bases) used in preparing the financial statements; and			
		(b) the other accounting policies used that are relevant to an understanding of the financial statements.			
56.	1.121	Whether the entity has given disclosure of each significant accounting policy that is not specifically required by Ind ASs but the entity selects and applies in accordance with Ind AS 8.			
57.	1.122	Whether the entity has disclosed, along with its significant accounting policies or other notes, the judgements, apart from those involving estimations, (see paragraph 1.125) made by management in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.			
58.	1.125 and 1.129	(a) Whether the entity has disclosed the information about the assumptions made about the future, and other major sources of estimation uncertainty at the end of the reporting period, that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next financial year			
		(b) In this case, whether the notes include details of:			
		(i) their nature, and			
		(ii) their carrying amount as at the end of the reporting period.			

S No	Paragr aph Refere nce	Disclosure	Ye s	N o	N A
59.	1.131	(a) Sometimes, it is impracticable to disclose the extent of the possible effects of an assumption or another source of estimation uncertainty at the end of the reporting period. In such case, whether the entity has disclosed that it is reasonably possible, on the basis of existing knowledge, that outcomes within the next financial year that are different from the assumption could require a material adjustment to the carrying amount of the asset or liability affected.			
		(b) In all cases, whether the entity has disclosed the nature and carrying amount of the specific asset or liability (or class of assets or liabilities) affected by the assumption.			
60.	1.134- 1.135	Whether the entity has made disclosure of the following information to enable users of its financial statements to evaluate the entity's objectives, policies and processes for managing capital:			
		(a) qualitative information about its objectives, policies and processes for managing capital, including:			
		(i) a description of what it manages as capital;			
		(ii) when an entity is subject to externally imposed capital requirements, the nature of those requirements and how those requirements are incorporated into the management of capital; and			
		(iii) how it is meeting its objectives for managing capital.			
		(b) summary quantitative data about what it manages as capital. Some entities regard some financial liabilities as part of capital.			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		Other entities regard capital as excluding some components of equity.			
		(c) any changes in (a) and (b) from the previous period.			
		(d) whether during the period it complied with any externally imposed capital requirements to which it is subject.			
		(e) when the entity has not complied with such externally imposed capital requirements, the consequences of such non-compliance.			
61.	1.136	Whether an entity has made disclosure of information separately for each capital requirement to which the entity is subject, when an aggregate disclosure of capital requirements and how capital is managed would not provide useful information or distorts a financial statement user's understanding of an entity's capital resources.			
62.	1.136A	Whether the entity has made the following disclosures for puttable financial instruments classified as equity instruments (to the extent not disclosed elsewhere):			
		(a) summary quantitative data about the amount classified as equity;			
		(b) its objectives, policies and processes for managing its obligation to repurchase or redeem the instruments when required to do so by the instrument holders, including any changes from the previous period;			
		(c) the expected cash outflow on redemption or repurchase of that class of financial instruments; and			
		(d) information about how the expected cash outflow on redemption or repurchase was determined.			
63.	1.137	Whether an entity has made the following disclosure in the notes:			

S No	Paragr aph Refere nce	Disclosure	Ye s	N o	N A
		(a) the amount of dividends proposed or declared before the financial statements were approved for issue but not recognised as a distribution to owners during the period, and the related amount per share; and			
		(b) the amount of any cumulative preference dividends not recognised.			
64.	1.138	Whether an entity has provided disclosure of the following, if not disclosed elsewhere in information published with the financial statements:			
		(a) the domicile and legal form of the entity, its country of incorporation and the address of its registered office (or principal place of business, if different from the registered office);			
		(b) a description of the nature of the entity's operations and its principal activities;			
		(c) the name of the parent and the ultimate parent of the group; and			
		(d) if it is a limited life entity, information regarding the length of its life.			

Ind AS 2, Inventories

S. No	Paragraph Reference	Disclosure	Yes	No	N A
1.	2.36	Whether an entity has made disclosure of:			
		(a) the accounting policies adopted in measuring inventories, including the cost formula used			
		(b) the total carrying amount of inventories and the carrying amount in classifications appropriate to the entity.			
		(c) the carrying amount of inventories carried at fair value less costs to sell			
		(d) the amount of inventories recognised as an expense during the period			
		(e) the amount of any write-down of inventories recognised as an expense in the period in accordance with paragraph 2.34			
		(f) the amount of any reversal of any write-down that is recognised as a reduction in the amount of inventories recognised as expense in the period in accordance with paragraph 2.34			
		(g) the circumstances or events that led to the reversal of a write down of inventories in accordance with paragraph 2.34			
		(h) the carrying amount of inventories pledged as security for liabilities.			
2.	2.39	In case entity adopts a format for profit and loss that results in amounts being disclosed other than the cost of inventories recognised as an expense during the period and the entity presents an analysis of expenses using a classification based on the nature of expenses, then whether the entity has given disclosures of the costs recognised as an expense for raw materials and consumables, labour costs and other costs together with the amount of the net change in inventories for the period.			

Ind AS 7, Cash Flow Statements

S. No	Paragraph Reference	Disclosure	Yes	No	N A
1.	7.10	Whether the statement of cash flows has reported cash flows during the period classified by operating, investing and financing activities.			
2.	7.18	Whether the entity has reported cash flows from operating activities using either:			
		a) the direct method, whereby major classes of gross cash receipts and gross cash payments are disclosed; or			
		b) the indirect method, whereby profit or loss is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments, and items of income or expense associated with investing or financing cash flows.			
3.	7.21	Whether the entity has reported separately 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 paragraphs 7.22 and 7.24 are reported on a net basis			
4.	7.22	Whether cash flows arising from the following operating, investing or financing activities are reported on a net basis:			
		a) cash receipts and payments on behalf of customers when the cash flows reflect the activities of the customer rather than those of the entity; and			
		b) cash receipts and payments for items in which the turnover is quick, the amounts are large, and the maturities are short.			
5.	7.31	a) Whether cash flows from interest and dividends received and paid have each been disclosed separately.			
		b) Whether cash flows arising from interest paid			

S. No	Paragraph Reference	Disclosure	Yes	No	N A
		and interest and dividends received in the case of a financial institution have been classified as cash flows arising from operating activities.			
		c) In the case of other entities, whether cash flows arising from interest paid have been classified as cash flows from financing activities while interest and dividends received have been classified as cash flows from investing activities.			
		d) Whether dividends paid have been classified as cash flows from financing activities.			
6.	7.35	Whether the entity has disclosed the cash flows arising from taxes on income separately and classified as cash flows from operating activities unless they can be specifically identified with financing and investing activities.			
7.	7.36	(a) Whether taxes on income arise on transactions that give rise to cash flows that are classified as operating, investing or financing activities in a statement of cash flows.			
		(b) While tax expense may be readily identifiable with investing or financing activities, the related tax cash flows are often impracticable to identify and may arise in a different period from the cash flows of the underlying transaction. Therefore, taxes paid are usually classified as cash flows from operating activities. However, when it is practicable to identify the tax cash flow with an individual transaction that gives rise to cash flows that are classified as investing or financing activities the tax cash flow is classified as an investing or financing activity as appropriate. When tax cash flows are allocated over more than one class of activity, whether the total amount of taxes paid is disclosed.			

S. No	Paragraph Reference	Disclosure	Yes	No	N/A
9.	7.39 and 7.40	Whether an entity has made disclosure of, in aggregate, in respect of both obtaining and losing control of subsidiaries or other businesses during the period each of the following:			
		(a) the total consideration paid or received;			
		(b) the portion of the consideration consisting of cash and cash equivalents;			
		(c) the amount of cash and cash equivalents in the subsidiaries or other businesses over which control is obtained or lost; and			
		(d) the amount of the assets and liabilities other than cash or cash equivalents in the subsidiaries or other businesses over which control is obtained or lost, summarised by each major category.			
10.	7.42A	Unless the subsidiary is held by an investment entity, as defined in Ind AS 110, <i>Consolidated Financial Statements</i> , and is required to be measured at fair value through profit or loss, Whether the cash flows arising from changes in ownership interests in a subsidiary that do not result in a loss of control has been classified as cash flows from financing activities.			
11.	7.42B	Unless the subsidiary is held by an investment entity and is required to be measured at fair value through profit or loss, whether the changes in ownership interests in a subsidiary that do not result in a loss of control, such as the subsequent purchase or sale by a parent of a subsidiary's equity instruments, are accounted for as equity transactions,.			
12.	7.43	Check whether: a) investing and financing transactions that do not require the use of cash or cash equivalents are excluded from a statement of cash flows; and			

S. No	Paragraph Reference	Disclosure	Yes	No	N A
		b) such transactions have been disclosed elsewhere in the Financial Statements in a way that provides all the relevant information about these investing and financing activities.			
13.	7.44A	Whether an entity has given such disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes.			
14.	7.44B	To the extent necessary to satisfy the requirement in paragraph 7.44A, whether the entity has given disclosure of the following changes in liabilities arising from financing activities:			
		(a) changes from financing cash flows;			
		(b) changes arising from obtaining or losing control of subsidiaries or other businesses;			
		(c) the effect of changes in foreign exchange rates;			
		(d) changes in fair values; and			
		(e) other changes.			
15.	7.44C	Whether the disclosure requirement in paragraph 7.44A also applied to changes in financial assets if cash flows from those financial assets were, or future cash flows will be, included in cash flows from financing activities.			
16.	7.44D	One way to fulfil the disclosure requirement in paragraph 7.44A is by providing a reconciliation between the opening and closing balances in the balance sheet for liabilities arising from financing activities, including the changes identified in paragraph 44B. Where an entity has disclosed such a reconciliation, whether it has provided sufficient information to enable users of the financial statements to link items included in the			

S. No	Paragraph Reference	Disclosure	Yes	No	N A
		reconciliation to the balance sheet and the statement of cash flows.			
17.	7.44E	If an entity provides the disclosure required by paragraph 7.44A in combination with disclosures of changes in other assets and liabilities, whether the entity has disclosed the changes in liabilities arising from financing activities separately from changes in those other assets and liabilities			
18.	7.45	Whether the entity has disclosed the components of cash and cash equivalents.			
19.	7.46	Whether the entity has disclosed the policy adopted to determine the composition of cash and cash equivalents in order to comply with Ind AS 1 Presentation of Financial Statements.			
20.	7.48	Whether an entity has made disclosure, together with a commentary by management, of the amount of significant cash and cash equivalent balances held by the entity that are not available for use by the group.			
21.	7.50 (voluntary disclosure)	Additional information may be relevant to users in understanding the financial position and liquidity of an entity. Whether optional disclosure of this information, together with a commentary by management on the following has been provided:			
		(a) the amount of undrawn borrowing facilities that may be available for future operating activities and to settle capital commitments, indicating any restrictions on the use of these facilities;			
		(b) the aggregate amount of cash flows that represent increases in operating capacity separately from those cash flows that are required to maintain operating capacity; and			
		(c) the amount of the cash flows arising from the operating, investing and financing activities of			

S. No	Paragraph Reference	Disclosure	Yes	No	N/A
		each reportable segment (Ind AS 108, <i>Operating Segments</i>).			
22.	7.52	Whether the entity has given disclosure of segmental cash flows to enables users to obtain a better understanding of the relationship between the cash flows of the business as a whole and those of its component parts and the availability and variability of segmental cash flows.			

Ind AS 8, Accounting Policies, Changes in Accounting Estimates and Errors

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

S. No	Paragraph Reference	Disclosure	Y e s	N o	N A
1.	8.28	When initial application of an Ind AS has an effect on the current period or any prior period, would have such an effect except that it is impracticable to determine the amount of the adjustment, or might have an effect on future periods, whether the entity has disclosed the following:			
		(a) the title of the Ind AS;			
		(b) when applicable, that the change in accounting policy is made in accordance with its transitional provisions;			
		(c) the nature of the change in accounting policy;			
		(d) when applicable, a description of the transitional provisions;			
		(e) when applicable, the transitional provisions that might have an effect on future periods;			
		(f) for the current period and each prior period presented, to the extent practicable, the amount of the adjustment:			
		(i) for each financial statement line item affected; and			
		(ii) if Ind AS 33, Earnings per Share, applies to the entity, for basic and diluted earnings per share;			
		(g) the amount of the adjustment relating to periods before those presented, to the extent practicable; and			
		(h) if retrospective application required by paragraph 19(a) or (b) is impracticable for a particular prior period, or for periods before those presented, the circumstances that led to the existence of that			

S. No	Paragraph Reference	Disclosure	Y e s	N o	N A
		condition and a description of how and from when the change in accounting policy has been applied.			
2.	8.29	When a voluntary change in accounting policy has an effect on the current period or any prior period, would have an effect on that period except that it is impracticable to determine the amount of the adjustment, or might have an effect on future periods, then whether the entity has disclosed:			
		(a) the nature of the change in accounting policy;			
		(b) the reasons why applying the new accounting policy provides reliable and more relevant information;			
		(c) for the current period and each prior period presented, to the extent practicable, the amount of the adjustment:			
		(i) for each financial statement line item affected; and			
		(ii) if Ind AS 33 applies to the entity, for basic and diluted earnings per share;			
		(d) the amount of the adjustment relating to periods before those presented, to the extent practicable; and			
		(e) if retrospective application is impracticable for a particular prior period, or for periods before those presented, the circumstances that led to the existence of that condition and a description of how and from when the change in accounting policy has been applied.			
3.	8.30	When an entity has not applied a new Ind AS that has been issued but is not yet effective, whether the entity has disclosed the following:			
		(a) this fact; and			
		(b) known or reasonably estimable information relevant to assessing the possible impact that application of the new Ind AS will have on the entity's financial statements in the period of initial			

S. No	Paragraph Reference	Disclosure	Y e s	N o	N A
		application			
4.	8.31	In complying with paragraph 8.30, whether the entity has disclosed:			
		(a) the title of the new Ind AS;			
		(b) the nature of the impending change or changes in accounting policy;			
		(c) the date by which application of the Ind AS is required;			
		(d) the date as at which it plans to apply the Ind AS initially; and			
		(e) either:			
		(i) a discussion of the impact that initial application of the Ind AS is expected to have on the entity's financial statements; or			
		(ii) if that impact is not known or reasonably estimable, a statement to that effect.			
5.	8.39	Whether an entity has disclosed the nature and amount of a change in an accounting estimate that has an effect in the current period or is expected to have an effect in future periods, except for the disclosure of the effect on future periods when it is impracticable to estimate that effect.			
6.	8.40	If the amount of the effect in future periods is not disclosed because estimating it is impracticable, whether the entity has disclosed such fact.			
7.	8.49	Whether the entity has disclosed the following to comply paragraph 8.42:			
		(a) the nature of the prior period error;			
		(b) for each prior period presented, to the extent practicable, the amount of the correction:			
		(i) for each financial statement line item affected; and			
		(ii) if Ind AS 33 applies to the entity, for basic and diluted earnings per share;			
		(c) the amount of the correction at the beginning of the earliest prior period presented; and			
		(d) if retrospective restatement is impracticable for a			

S. No	Paragraph Reference	Disclosure	Y e s	N o	N A
		particular prior period, the circumstances that led to the existence of that condition and a description of how and from when the error has been corrected. Financial statements of subsequent periods need not repeat these disclosures.			

Ind AS 10, *Events after the Reporting Period*

S. No	Paragraph Reference	Disclosure	Y e s	N o	N A
1.	10.13	If dividends are declared after the reporting period but before the financial statements are approved for issue, the dividends are not recognized as a liability at the end of the reporting period because no obligation exists at that time. Whether, such dividends are disclosed in the notes in accordance with Ind AS 1, <i>Presentation of Financial Statements</i> .			
2.	10.17	(a) Whether the entity has disclosed the date when the financial statements were approved for issue and who gave that approval.			
		(b) If the entity's owners or others have the power to amend the financial statements after issue, whether such fact has been disclosed.			
3.	10.19	In case entity receives information after the reporting period about conditions that existed at the end of the reporting period whether the disclosures that relate to those conditions are updated, in the light of new information.			
4.	10.21	Whether, for each material category of non-adjusting events after the reporting period, following has been disclosed:			
		(a) the nature of the event; and			
		(b) an estimate of its financial effect, or a statement that such an estimate cannot be made.			
5.	10.A15	Whether the entity has presented the difference described in paragraph 10.A14 as a separate line item in profit or loss.			
6.	10.A16	Whether the entity has made disclosure of the following information, if applicable:			
		(a) the carrying amount of the dividend payable at the beginning and end of the period; and			
		(b) the increase or decrease in the carrying amount recognised in the period in accordance with paragraph 10.A13 of Appendix A as result of a change in the fair value of the assets to be			

S. No	Paragraph Reference	Disclosure	Y e s	N o	N A
		distributed.			
7.	10.A17	If, after the end of a reporting period but before the financial statements are approved for issue, a dividend is declared to distribute a non-cash asset, whether the following has been disclosed:			
		(a) the nature of the asset to be distributed;			
		(b) the carrying amount of the asset to be distributed as of the end of the reporting period; and			
		(c) the fair value of the asset to be distributed as of the end of the reporting period, if it is different from its carrying amount, and the information about the method(s) used to measure that fair value required by paragraphs 113.93(b), 113.93.(d), 113.93.(g) and 113.93.(i) and 113.99.			

Ind AS 12, *Income Taxes*

S. No	Paragraph Reference	Disclosure	Y e s	N o	N A
1.	12.71	Whether the entity has offset the current tax assets and current tax liabilities only in case where the following conditions have met:			
		(a) the entity has a legally enforceable right to set off the recognised amounts; and			
		(b) the entity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously			
2.	12.74	Whether the entity has offset deferred tax assets and deferred tax liabilities only in case where following conditions have met:			
		(a) the entity has a legally enforceable right to set off current tax assets against current tax liabilities; and			
		(b) the deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on either:			
		(i) the same taxable entity; or			
		(ii) different taxable entities which intend either to settle current tax liabilities and assets on a net basis, or to realize the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered			
3.	12.78	Whether the exchange differences on deferred foreign tax liabilities or assets are recognized in the statement of profit and loss, are classified as deferred tax expense (income), if that presentation is considered to be the most useful to financial statement users.			
4.	12.79-12.80	Whether the disclosures of following major components of tax expense (income) have been made separately:			

S. No	Paragraph Reference	Disclosure	Y e s	N o	N A
		(a) current tax expense (income);			
		(b) any adjustments recognised in the period for current tax of prior periods;			
		(c) the amount of deferred tax expense (income) relating to the origination and reversal of temporary differences;			
		(d) the amount of deferred tax expense (income) relating to changes in tax rates or the imposition of new taxes;			
		(e) the amount of the benefit arising from a previously unrecognised tax loss, tax credit or temporary difference of a prior period that is used to reduce current tax expense;			
		(f) the amount of the benefit from a previously unrecognised tax loss, tax credit or temporary difference of a prior period that is used to reduce deferred tax expense;			
		(g) deferred tax expense arising from the write-down, or reversal of a previous write-down, of a deferred tax asset in accordance with paragraph 56 of this Standard; and			
		(h) the amount of tax expense (income) relating to those changes in accounting policies and errors that are included in profit or loss in accordance with Ind AS 8, <i>Accounting Policies, Changes in Accounting Estimates and Errors</i> , because they cannot be accounted for retrospectively.			
5.	12.81	Whether the entity has made separate disclosure of the following:			
		(a) the aggregate current and deferred tax relating to items that are charged or credited directly to equity (see paragraph 12.62A);			
		(b) the amount of income tax relating to each component of other comprehensive income (paragraph 12.62 and Ind AS 1, <i>Presentation of Financial Statements</i>);			

S. No	Paragraph Reference	Disclosure	Y e s	N o	N A
		(c) an explanation of the relationship between tax expense (income) and accounting profit in either or both of the following forms:			
		(i) a numerical reconciliation between tax expense (income) and the product of accounting profit multiplied by the applicable tax rate(s), disclosing also the basis on which the applicable tax rate(s) is (are) computed; or			
		(ii) a numerical reconciliation between the average effective tax rate and the applicable tax rate, disclosing also the basis on which the applicable tax rate is computed;			
		(d) an explanation of changes in the applicable tax rate(s) compared to the previous accounting period;			
		(e) the amount (and expiry date, if any) of deductible temporary differences, unused tax losses, and unused tax credits for which no deferred tax asset is recognised in the balance sheet;			
		(f) the aggregate amount of temporary differences associated with investments in subsidiaries, branches and associates and interests in joint arrangements, for which deferred tax liabilities have not been recognised (see paragraph 12.39);			
		(g) in respect of each type of temporary difference, and in respect of each type of unused tax losses and unused tax credits:			
		(i) the amount of the deferred tax assets and liabilities recognised in the balance sheet for each period presented;			
		(ii) the amount of the deferred tax income or expense recognised in profit or loss, if this is not apparent from the changes in the amounts recognised in the balance sheet;			

S. No	Paragraph Reference	Disclosure	Y e s	N o	N A
		(h) in respect of discontinued operations, the tax expense relating to:			
		(i) the gain or loss on discontinuance; and			
		(ii) the profit or loss from the ordinary activities of the discontinued operation for the period, together with the corresponding amounts for each prior period presented;			
		(i) the amount of income tax consequences of dividends to shareholders of the entity that were proposed or declared before the financial statements were approved for issue, but are not recognised as a liability in the financial statements;			
		(j) if a business combination in which the entity is the acquirer causes a change in the amount recognised for its pre-acquisition deferred tax asset (paragraph 12.67), the amount of that change; and			
		(k) if the deferred tax benefits acquired in a business combination are not recognised at the acquisition date but are recognised after the acquisition date (paragraph 12.68), a description of the event or change in circumstances that caused the deferred tax benefits to be recognised.			
6.	12.82	Whether the entity has made disclosure of the amount of a deferred tax asset and the nature of the evidence supporting its recognition, when:			
		(a) the utilisation of the deferred tax asset is dependent on future taxable profits in excess of the profits arising from the reversal of existing taxable temporary differences; and			
		(b) the entity has suffered a loss in either the current or preceding period in the tax jurisdiction to which the deferred tax asset relates.			
7.	12.82A	(a) When income taxes are payable at a higher or			

S. No	Paragraph Reference	Disclosure	Y e s	N o	N A
		lower rate if part or all of the net profit or retained earnings is paid out as a dividend to shareholders or when income taxes may be refundable or payable if part or all of the net profit or retained earnings is paid out as a dividend to shareholders, as per paragraph 12.52A, whether the entity has given disclosure of the nature of the potential income tax consequences that would result from the payment of dividends to its shareholders.			
		(b) In addition, whether the entity has provided disclosures of the amounts of the potential income tax consequences practicably determinable and whether there are any potential income tax consequences not practicably determinable.			
8.	12.87C	Whether entity provided disclosures related to temporary differences associated with investments in subsidiaries, branches and associates or interests in joint arrangements.			
9.	12.87	(a) It would often be impracticable to compute the amount of unrecognised deferred tax liabilities arising from investments in subsidiaries, branches and associates and interests in joint arrangements (refer paragraph 12.39). Therefore, whether, the entity has disclosed the aggregate amount of the underlying temporary differences.			
10.	Voluntary disclosure	(b) Further, whether the entity has disclosed the amounts of the unrecognised deferred tax liabilities, the where practicable.			
11.	12.87A	Paragraph 12.82A requires an entity to disclose the nature of the potential income tax consequences that would result from the payment of dividends to its shareholders. Whether the entity discloses the important features of the income tax systems and the factors that will affect			

S. No	Paragraph Reference	Disclosure	Y e s	N o	N A
		the amount of the potential income tax consequences of dividends.			
12.	12.87B	(a) It would sometimes not be practicable to compute the total amount of the potential income tax consequences that would result from the payment of dividends to shareholders. However, even in such circumstances, some portions of the total amount may be easily determinable. In this case, whether the entity has disclosed that refundable.			
		(b) If applicable, whether the entity also disclosed that there are additional potential income tax consequences not practicably determinable.			
		(c) In the parent's separate financial statements, if any, whether the entity has disclosed the potential income tax consequences relates to the parent's retained earnings.			
13.	12.88	(a) Whether the entity has disclosed any tax-related contingent liabilities and contingent assets in accordance with Ind AS 37, Provisions, Contingent Liabilities and Contingent Assets.			
		(b) Where changes in tax rates or tax laws are enacted or announced after the reporting period, whether the entity has disclosed any significant effect of those changes on its current and deferred tax assets and liabilities (see Ind AS 10, <i>Events after the Reporting Period</i>).			
14.	12.98H	Recognition of Deferred Tax Assets for Unrealised Losses (Amendments to Ind AS 12) amended paragraph 12.29 and added paragraphs 12.27A, 12.29A and 12.89-12.98F and the example following paragraph 12.26. An entity shall apply those amendments for annual periods beginning on or after April 01, 2018. An entity shall apply those amendments retrospectively in accordance with Ind AS 8, <i>Accounting Policies</i> ,			

S. No	Paragraph Reference	Disclosure	Y e s	N o	N A
		<i>Changes in Accounting Estimates and Errors.</i> However, on initial application of the amendment, the change in the opening equity of the earliest comparative period may be recognised in opening retained earnings (or in another component of equity, as appropriate), without allocating the change between opening retained earnings and other components of equity. If an entity applies this relief, whether the entity has disclosed that fact.			
15.	12.C.A 4 (voluntary disclosure)	When there is uncertainty over income tax treatments and an entity has determined that the disclosure of the following information should be given then whether such information has been disclosed-			
		(a) judgements made in determining taxable profit (tax loss), tax bases, unused tax losses, unused tax credits and tax rates applying paragraph 1.122; and			
		(b) information about the assumptions and estimates made in determining taxable profit (tax loss), tax bases, unused tax losses, unused tax credits and tax rates applying paragraphs 1.125–1.129.			
16.	12.C.A 5 (voluntary disclosure)	If an entity concludes it is probable that a taxation authority will accept an uncertain tax treatment and the entity has determined to disclose the potential effect of the uncertainty as a tax-related contingency applying paragraph 12.88 then whether such disclosure has been provided.			
17.	12.C13 .A4	When there is uncertainty over income tax treatments, whether an entity has disclosed:			
		(a) judgements made in determining taxable profit (tax loss), tax bases, unused tax losses, unused tax credits and tax rates applying paragraph 1.122, and			

S. No	Paragraph Reference	Disclosure	Y e s	N o	N A
		(b) information about the assumptions and estimates made in determining taxable profit (tax loss), tax bases, unused tax losses, unused tax credits and tax rates applying paragraphs 1.125–1.129.			
18.	12.C13 .A5	If an entity concludes that it is probable that a taxation authority will accept an uncertain tax treatment, has the entity determined whether to disclose the potential effect of the uncertainty as a tax-related contingency applying paragraph 12.88 or not. If in case it has decided to disclose so, then check such disclosure.			

Ind AS 16, *Property, Plant and Equipment*

S. No	Paragraph Reference	Disclosure	Yes	No	N/A
1.	16.42	Whether the effects of taxes on income, if any, resulting from the revaluation of PPE are recognized and disclosed in accordance with Ind AS 12, <i>Income Taxes</i> .			
2.	16.73	For each class of Property Plant and Equipment, whether the entity has disclosed following:			
		(a) the measurement bases used for determining the gross carrying amount;			
		(b) the depreciation methods used;			
		(c) the useful lives or the depreciation rates used;			
		(d) the gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period; and			
		(e) a reconciliation of the carrying amount at the beginning and end of the period showing:			
		(i) additions;			
		(ii) assets classified as held for sale or included in a disposal group classified as held for sale in accordance with Ind AS 105 and other disposals;			
		(iii) acquisitions through business combinations;			
		(iv) increases or decreases resulting from revaluations under paragraphs 16.31, 16.39 and 16.40 and from impairment losses recognised or reversed in other comprehensive income in accordance with Ind AS 36, <i>Impairment of Assets</i> ;			
		(v) impairment losses recognised in profit or loss in accordance with Ind AS 36, <i>Impairment of Assets</i> ;			
		(vi) impairment losses reversed in profit or			

S. No	Paragraph Reference	Disclosure	Yes	No	N A
		loss in accordance with Ind AS 36, <i>Impairment of Assets</i> ;			
		(vii) depreciation;			
		(viii) the net exchange differences arising on the translation of the financial statements from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity; and			
		(ix) other changes.			
3.	16.74	Whether the entity has made the following disclosures:			
		(a) the existence and amounts of restrictions on title, and property, plant and equipment pledged as security for liabilities;			
		(b) the amount of expenditures recognised in the carrying amount of an item of property, plant and equipment in the course of its construction;			
		(c) the amount of contractual commitments for the acquisition of property, plant and equipment; and			
		(d) if it is not disclosed separately in the statement of profit and loss, the amount of compensation from third parties for items of property, plant and equipment that were impaired, lost or given up that is included in profit or loss.			
4.	16.75	Selection of the depreciation method and estimation of the useful life of assets are matters of judgement. Therefore, disclosure of the methods adopted and the estimated useful lives or depreciation rates provides users of financial statements with information that allows them to review the policies selected by management and enables comparisons to be			

S. No	Paragraph Reference	Disclosure	Yes	No	N A
		made with other entities. For similar reasons, whether disclosure provided for:			
		(a) depreciation, whether recognised in profit or loss or as a part of the cost of other assets, during a period; and			
		(b) accumulated depreciation at the end of the period.			
5.	16.76	In case there is a change in an accounting estimate in accordance with Ind AS 8, <i>Accounting Policies, Changes in Accounting Estimates and Errors</i> , that has an effect in the current period or is expected to have an effect in subsequent periods, whether the entity has given disclosure with respect to:			
		(a) residual values;			
		(b) the estimated costs of dismantling, removing or restoring items of property, plant and equipment;			
		(c) useful lives; and			
		(d) depreciation methods.			
6.	16.77	If items of property, plant and equipment are stated at revalued amounts, whether the following has been disclosed in addition to the disclosures required by Ind AS 113, <i>Fair Value Measurements</i> :			
		(a) the effective date of the revaluation;			
		(b) whether an independent valuer was involved;			
		(c) for each revalued class of property, plant and equipment, the carrying amount that would have been recognised had the assets been carried under the cost model; and			
		(d) the revaluation surplus, indicating the change for the period and any restrictions on the distribution of the balance to shareholders.			
7.	16.79	Whether the entity has disclosed the following:			

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

Ind AS 19, *Employee Benefits*

S. No	Paragraph Reference	Disclosure	Yes	No	N A
1.	19.25	Whether the entity has given disclosure about short-term employee benefits for key management personnel in accordance with Ind AS 24, <i>Related Party Disclosures</i> , and disclosure of short-term employee benefits expense in accordance with Ind AS 1, <i>Presentation of Financial Statements</i> .			
2.	19.53	Whether the entity has disclosed the amount recognised as an expense for defined contribution plans.			
3.	19.54	Where required by Ind AS 24, whether the entity has disclosure the information about contributions to defined contribution plans for key management personnel.			
4.	19.13 1	Whether the entity shall offset an asset relating to one plan against a liability relating to another plan only in case where following conditions are met: (a) the entity has a legally enforceable right to use a surplus in one plan to settle obligations under the other plan; and (b) the entity intends either to settle the obligations on a net basis, or to realize the surplus in one plan and settle its obligation under the other plan simultaneously.			
5.	19.13 4	Paragraph 19.120 requires an entity to recognise service cost and net interest on the net defined benefit liability (asset) in profit or loss. This Standard does not specify how an entity should present service cost and net interest on the net defined benefit liability (asset). Whether the entity presented those components in accordance with Ind AS 1.			
6.	19.13 5- 19.13	Whether the entity has given disclosure of information that:			

S. No	Paragraph Reference	Disclosure	Yes	No	N/A
	6				
		(a) explains the characteristics of its defined benefit plans and risks associated with them (paragraph 19.139);			
		(b) identifies and explains the amounts in its financial statements arising from its defined benefit plans (paragraphs 19.140–19.144); and			
		(c) describes how its defined benefit plans may affect the amount, timing and uncertainty of the entity's future cash flows (paragraphs 19.145–19.147).			
7.	19.137	If the disclosures provided in accordance with the requirements in this Standard and other Ind ASs are insufficient to meet the objectives under 19.135, whether the entity has disclosure of additional information necessary to meet those objectives be given.			
8.	19.138	Whether the entity has assessed as to whether all or some disclosures should be disaggregated to distinguish plans or groups of plans with materially different risks.			
9.	19.139	Whether the entity has given disclosure of:			
		(a) information about the characteristics of its defined benefit plans, including:			
		(i) the nature of the benefits provided by the plan.			
		(ii) a description of the regulatory framework in which the plan operates (see paragraph 19.64).			
		(iii) a description of any other entity's responsibilities for the governance of the plan.			
		(b) a description of the risks to which the plan exposes the entity, focused on any unusual, entity specific or plan-specific risks, and of			

S. No	Paragraph Reference	Disclosure	Yes	No	N A
		any significant concentrations of risk.			
		(c) a description of any plan amendments, curtailments and settlements.			
10.	19.140	Whether a reconciliation from the opening balance to the closing balance for each of the following, if applicable have been provided:			
		(a) the net defined benefit liability (asset), showing separate reconciliations for:			
		(i) plan assets.			
		(ii) the present value of the defined benefit obligation.			
		(iii) the effect of the asset ceiling.			
		(b) any reimbursement rights. An entity shall also describe the relationship between any reimbursement right and the related obligation.			
11.	19.141	Whether each reconciliation listed in paragraph 140 disclose each of the following, if applicable:			
		(a) current service cost.			
		(b) interest income or expense.			
		(c) remeasurements of the net defined benefit liability (asset), showing separately:			
		(i) the return on plan assets, excluding amounts included in interest in (b).			
		(ii) actuarial gains and losses arising from changes in demographic assumptions (see paragraph 19.76(a)).			
		(iii) actuarial gains and losses arising from changes in financial assumptions (see paragraph 19.76(b)).			
		(iv) changes in the effect of limiting a net defined benefit asset to the asset ceiling, excluding amounts included in interest in (b). An entity shall also disclose how it determined the maximum economic benefit available, ie whether those benefits would be in the form of refunds, reductions in future contributions or a			

S. No	Paragraph Reference	Disclosure	Yes	No	N A
		combination of both.			
		(d) past service cost and gains and losses arising from settlements. As permitted by paragraph 19.100, past service cost and gains and losses arising from settlements need not be distinguished if they occur together.			
		(e) the effect of changes in foreign exchange rates.			
		(f) contributions to the plan, showing separately those by the employer and by plan participants			
		(g) payments from the plan, showing separately the amount paid in respect of any settlements.			
		(h) the effects of business combinations and disposals			
12.	19.14 3	Whether the entity has given disclosure of the fair value of the entity's own transferable financial instruments held as plan assets, and the fair value of plan assets that are property occupied by, or other assets used by, the entity.			
13.	19.14 4	Whether the entity has disclosed the significant actuarial assumptions used to determine the present value of the defined benefit obligation (paragraph 19.76).			
		Whether such disclosure has been given in absolute terms.			
		In case disclosures are provided in total for a grouping of plans, whether such disclosures are provided in the form of weighted averages or relatively narrow ranges.			
14.	19.14 5	Whether the entity has made disclosure of:			
		(a) a sensitivity analysis for each significant actuarial assumption (as disclosed under paragraph 19.144) as of the end of the reporting period, showing how the defined			

S. No	Paragraph Reference	Disclosure	Yes	No	N A
		benefit obligation would have been affected by changes in the relevant actuarial assumption that were reasonably possible at that date.			
		(b) the methods and assumptions used in preparing the sensitivity analyses required by (a) and the limitations of those methods.			
		(c) changes from the previous period in the methods and assumptions used in preparing the sensitivity analyses, and the reasons for such changes.			
15.	19.14 6	Whether the entity disclosed a description of any asset-liability matching strategies used by the plan or the entity, including the use of annuities and other techniques, such as longevity swaps, to manage risk.			
16.	19.14 7	To provide an indication of the effect of the defined benefit plan on the entity's future cash flows, whether the entity has disclosed:			
		(a) a description of any funding arrangements and funding policy that affect future contributions.			
		(b) the expected contributions to the plan for the next annual reporting period.			
		(c) information about the maturity profile of the defined benefit obligation. This will include the weighted average duration of the defined benefit obligation and may include other information about the distribution of the timing of benefit payments, such as a maturity analysis of the benefit payments.			
17.	19.14 8	If an entity participates in a multi-employer defined benefit plan, then whether it has provided disclosure of:			
		(a) a description of the funding arrangements, including the method used to determine the entity's rate of contributions and any minimum funding requirements.			
		(b) a description of the extent to which the entity			

S. No	Paragraph Reference	Disclosure	Yes	No	N A
		can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan.			
		(c) a description of any agreed allocation of a deficit or surplus on: (i) wind-up of the plan; or (ii) the entity's withdrawal from the plan.			
		(d) if the entity accounts for that plan as if it were a defined contribution plan in accordance with paragraph 19.34, whether it has disclosed the following, in addition to the information required by (a)–(c) and instead of the information required by paragraphs 19.139–19.147:			
		(i) the fact that the plan is a defined benefit plan			
		(ii) the reason why sufficient information is not available to enable the entity to account for the plan as a defined benefit plan.			
		(iii) the expected contributions to the plan for the next annual reporting period.			
		(iv) information about any deficit or surplus in the plan that may affect the amount of future contributions, including the basis used to determine that deficit or surplus and the implications, if any, for the entity.			
		(v) an indication of the level of participation of the entity in the plan compared with other participating entities.			
18.	19.149	If an entity participates in a defined benefit plan that shares risks between entities under common control, whether the entity has disclosed:			
		(a) the contractual agreement or stated policy for charging the net defined benefit cost or the fact that there is no such policy.			
		(b) the policy for determining the contribution to be paid by the entity.			

S. No	Paragraph Reference	Disclosure	Yes	No	N A
		(c) if the entity accounts for an allocation of the net defined benefit cost as noted in paragraph 19.41, all the information about the plan as a whole required by paragraphs 19.135–19.147.			
		(d) if the entity accounts for the contribution payable for the period as noted in paragraph 19.41, the information about the plan as a whole required by paragraphs 19.135–19.137, 19.139, 19.142–19.144 and 19.147(a) and (b).			
19.	19.150	Whether the information required by Paragraph 149 (c) and (d) is disclosed by cross-reference to disclosures in another group entity's Financial Statement if:			
		a) that group entity's Financial Statements separately identify and disclose the information required about the plan; and			
		b) that group entity's Financial Statements are available to users of the Financial Statements on the same terms as the Financial Statements of the entity and at the same time as, or earlier than, the Financial Statements of the entity.			
20.	19.151	Where required by Ind AS 24, whether the disclosures of information about the following has been given by the entity:			
		(a) related party transactions with post-employment benefit plans; and			
		(b) post-employment benefits for key management personnel.			
21.	19.152	Where required by Ind AS 37, whether the disclosures of information about contingent liabilities arising from post-employment benefit obligations has been given by the entity.			
22.	19.158	Whether the entity has made disclosure about other long-term employee benefits for key management personnel in accordance with Ind AS 24, <i>Related Party Disclosures</i> , and disclosure			

S. No	Paragraph Reference	Disclosure	Yes	No	N/A
		of other long-term employee benefits expense in accordance with Ind AS 1, <i>Presentation of Financial Statements</i> .			
23.	19.17 1	Whether the entity has made disclosure about termination benefits for key management personnel in accordance with Ind AS 24, <i>Related Party Disclosures</i> , and disclosure of termination benefits expense in accordance with Ind AS 1, <i>Presentation of Financial Statements</i> .			

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

S. No	Paragraph Reference	Disclosure	Yes	No	N/A
1.	20.29	Whether the grants related to income are presented as part of profit or loss, either separately or under a general heading such as 'Other income'; alternatively, deducted in reporting the related expense.			
2.	20.39	Whether the entity has made disclosure of:			
		(a) the accounting policy adopted for government grants, including the methods of presentation adopted in the financial statements;			
		(b) the nature and extent of government grants recognised in the financial statements and an indication of other forms of government assistance from which the entity has directly benefited; and			
		(c) unfulfilled conditions and other contingencies attaching to government assistance that has been recognised.			

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

S. No	Paragraph Reference	Disclosure	Y e s	N o	N A
1.	21.52	Whether entity has given disclosure of:			
		a) Exchange differences recognised in profit or loss, except for those arising on financial instruments accounted in accordance with Ind AS 109, and			
		b) Net exchange differences recognised in other comprehensive			
		c) income and accumulated in a separate component of equity, and a reconciliation of such exchange differences at the beginning and end of the period.			
2.	21.53	In case presentation currency is different from the functional currency, whether the entity has stated that fact together with disclosure of the functional currency and the reason for using a different presentation currency.			
3.	21.54	Whether the entity has disclosed change in the functional currency of either the reporting entity or a significant foreign operation, together with the reason for the change in functional currency and the date of change in functional currency.			
4.	21.55	When the entity has presented its financial statements in a currency that is different from its functional currency, then whether it has described the financial statements as complying with Ind ASs only if they comply with all the requirements of each applicable Standard including the translation method set out in paragraphs 21.39 and 21.42.			
5.	21.56	Whether the entity has presented its financial statements or other financial information in a currency that is not its functional currency without meeting the requirements of paragraph 21.55.			
6.	21.57	When an entity presented its financial statements or other financial information in a currency that is different from either its functional currency or its			

S. No	Paragraph Reference	Disclosure	Y e s	N o	N A
		presentation currency and the requirements of paragraph 21.55 is not met, whether:			
		a) the information has been clearly identified as supplementary information to distinguish it from the information that complies with Ind ASs,			
		b) disclosed the currency in which the supplementary information is displayed, and			
		c) disclosed the entity's functional currency and the method of translation used to determine the supplementary information.			

Ind AS 23, *Borrowing Costs*

S. No	Paragraph Reference	Disclosure	Yes	No	N A
1.	23.26	Whether the entity has made disclosure of:			
		(a) the amount of borrowing costs capitalised during the period; and			
		(b) the capitalisation rate used to determine the amount of borrowing costs eligible for capitalisation.			

Ind AS 24, *Related Party Disclosures*

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

S. No	Paragraph Reference	Disclosure	Yes	No	N A
		effect of the relationship on the financial statements, including the following at a minimum:			
		(a) Nature of related party relationship,			
		(b) Amount of transactions,			
		(c) Amount of outstanding balances (including commitments), and:			
		(i) their terms and conditions, including whether they are secured, and nature of the consideration to be provided in settlement,			
		(ii) Details of any guarantees given or received,			
		(d) Provisions for doubtful debts related to outstanding balances,			
		(e) Expense recognised in respect of bad or doubtful debts due from related parties, and			
		(f) Amounts incurred for provision of key management personnel services that are provided by a separate entity.			
8.	24.19	Whether the disclosure required under paragraph 24.18 have been separately made for all categories of related parties, including:			
		(a) The parent,			
		(b) Entities with joint control or significant influence over the entity,			
		(c) Subsidiaries,			
		(d) Associates,			
		(e) Joint ventures in which entity is a joint venturer,			
		(f) Key management personnel of the entity or its parent, and			
		(g) Other related parties.			
9.	24.22	If there is a participation by a parent or subsidiary in a defined benefit plan that shares risks between group entities, whether this been disclosed as a related party transaction.			
10.	24.23	Whether the entity has disclosed that related party transactions were made on terms equivalent to those that prevail in an arm's length transactions			

S. No	Paragraph Reference	Disclosure	Yes	No	N A
		provided that such terms can be substantiated.			
11.	24.24-24.24A	<p>Whether the items of similar nature have been disclosed in aggregate, except when separate disclosure is necessary for an understanding of the effects of related party transactions on the financial statements of the entity.</p> <p><i>(Note: Disclosure of details of particular transactions with individual related parties would frequently be too voluminous to be easily understood. Accordingly, items of a similar nature may be disclosed in aggregate by type of related party. However, this is not done in such a way as to obscure the importance of significant transactions. Hence, purchases or sales of goods are not aggregated with purchases or sales of fixed assets. Nor a material related party transaction with an individual party is clubbed in an aggregated disclosure.)</i></p>			
12.	24.26	In case exemption available in paragraph 24.25 is availed whether the entity has disclosed the following:			
		(i) The name of the government and the nature of its relationship with the reporting entity (i.e. control, joint control or significant influence),			
		(ii) The nature and amount of each individually significant transaction, and			
		(iii) For other transactions that are collectively, but not individually, significant, a qualitative or quantitative indication of their extent? (types of transactions include those listed in paragraph 24.21)			

Ind AS 27, *Separate Financial Statements*

S. No	Parag raph Refer ence	Disclosure	Ye s	N o	N A
1.	27.16	When a parent, in accordance with paragraph 110 .4(a), elects not to prepare consolidated financial statements and instead prepares separate financial statements, whether the following disclosures in those separate financial statements has been provided by the entity:			
		(a) the fact that the financial statements are separate financial statements; that the exemption from consolidation has been used; the name and principal place of business (and country of incorporation, if different) of the entity whose consolidated financial statements that comply with Ind ASs have been produced for public use; and the address where those consolidated financial statements are obtainable.			
		(b) a list of significant investments in subsidiaries, joint ventures and associates, including:			
		(i) the name of those investees.			
		(ii) the principal place of business (and country of incorporation, if different) of those investees.			
		(iii) its proportion of the ownership interest (and its proportion of the voting rights, if different) held in those investees.			
		(c) a description of the method used to account for the investments listed under (b).			
2.	27.16 A	(a) In case investment entity that is a parent prepares, in accordance with paragraph 27.8A, separate financial statements as its only financial statements, whether it has disclosed that fact.			

S. No	Paragraph Reference	Disclosure	Yes	No	N A
		(b) Also, whether the entity given disclosures relating to investment entities required by Ind AS 112, <i>Disclosure of Interests in Other Entities</i> .			
3.	27.17	In case a parent entity (other than a parent covered by paragraphs 27.16-27.16A) or an investor with joint control of, or significant influence over, an investee prepares separate financial statements, whether that entity has provided the disclosure that the parent or investor:			
		(i) identify the financial statements prepared in accordance with Ind AS 110, Ind AS 111 or Ind AS 28 to which they relate.			
		(ii) in its separate financial statements disclosed:			
		(a) the fact that the statements are separate financial statements			
		(b) a list of significant investments in subsidiaries, joint ventures and associates, including:			
		(i) the name of those investees.			
		(ii) the principal place of business (and country of incorporation, if different) of those investees.			
		(iii) its proportion of the ownership interest (and its proportion of the voting rights, if different) held in those investees.			
		(c) a description of the method used to account for the investments listed under (b).			

Ind AS 29, *Financial Reporting in Hyperinflationary Economies*

S. No	Paragraph Reference	Disclosure	Yes	No	N A
1.	29.9	Whether the entity has given separate disclosure of gain or loss on the net monetary position included in profit or loss.			
2.	29.39	Whether the disclosure of the following has been made:			
		(a) the fact that the financial statements and the corresponding figures for previous periods have been restated for the changes in the general purchasing power of the functional currency and, as a result, are stated in terms of the measuring unit current at the end of the reporting period;			
		(b) whether the financial statements are based on a historical cost approach or a current cost approach;			
		(c) the identity and level of the price index at the end of the reporting period and the movement in the index during the current and the previous reporting period.			
		(d) the duration of the hyperinflationary situation existing in the economy.			

Ind AS 32: *Financial Instruments: Presentation*

S. No	Paragraph Reference	Disclosure	Yes	No	N/A
1.	32.28	Whether the issuer of a non-derivative financial instrument has evaluated the terms of the financial instrument to determine that it contains both a liability and an equity component.			
		Whether such component has been classified separately as financial liabilities, financial assets or equity instruments.			
2.	32.34	Whether the amount of treasury shares held is disclosed separately either in the balance sheet or in the notes, in accordance with Ind AS 1.			
		Whether the entity provides disclosure in accordance with Ind AS 24 if the entity reacquires its own equity instruments from related parties.			
3.	32.39	Whether the amount of transaction costs accounted for as a deduction from equity in the period is disclosed separately in accordance with Ind AS 1, <i>Presentation of Financial Statements</i> .			

Ind AS 33, *Earning per Share*

S. No	Paragraph Reference	Disclosure	Yes	No	N A
1.	33.64	If the number of ordinary or potential ordinary shares outstanding increases as a result of a capitalisation, bonus issue or share split, or decreases as a result of a reverse share split, the calculation of basic and diluted earnings per share for all periods presented shall be adjusted retrospectively. If these changes occur after the reporting period but before the financial statements are approved for issue, the per share calculations for those and whether any prior period financial statements are presented based on the new number of shares.			
		Whether the fact that per share calculations reflect such changes in the number of shares has been disclosed.			
		Whether, the basic and diluted earnings per share of all periods presented has been adjusted for the effects of errors and adjustments resulting from changes in accounting policies accounted for retrospectively.			
2.	33.66	(a) Whether the entity has presented in the statement of profit and loss:			
		i) basic and diluted earnings per share for profit or loss from continuing operations attributable to the ordinary equity holders of the parent entity; and			
		ii) for profit or loss attributable to the ordinary equity holders of the parent entity for the period for each class of ordinary shares that has a different right to share in profit for the period.			
		(b) Whether the entity has presented basic and diluted earnings per share with equal prominence for all periods presented.			
3.	33.67	(a) Whether the earning per share is presented for every period for which a statement of profit and			

S. No	Paragraph Reference	Disclosure	Yes	No	N/A
		loss is presented.			
		(b) If diluted earnings per share is reported for at least one period, whether the entity has reported for all periods presented, even if it equals basic earnings per share.			
4.	33.68	Whether the entity that reports a discontinued operation has disclosed the basic and diluted amounts per share for the discontinued operation either in the statement of profit and loss or in the notes.			
5.	33.69	Whether the entity has presented basic and diluted earnings per share, even if the amounts are negative (i.e. a loss per share).			
6.	33.70	Whether the entity has given disclosure of the following:			
		(a) the amounts used as the numerators in calculating basic and diluted earnings per share, and a reconciliation of those amounts to profit or loss attributable to the parent entity for the period. The reconciliation shall include the individual effect of each class of instruments that affects earnings per share.			
		(b) the weighted average number of ordinary shares used as the denominator in calculating basic and diluted earnings per share, and a reconciliation of these denominators to each other. The reconciliation shall include the individual effect of each class of instruments that affects earnings per share.			
		(c) instruments (including contingently issuable shares) that could potentially dilute basic earnings per share in the future, but were not included in the calculation of diluted earnings per share because they are antidilutive for the period(s) presented.			
		(d) a description of ordinary share transactions or potential ordinary share transactions, other than			

S. No	Paragraph Reference	Disclosure	Yes	No	N/A
		those accounted for in accordance with paragraph 64, that occur after the reporting period and that would have changed significantly the number of ordinary shares or potential ordinary shares outstanding at the end of the period if those transactions had occurred before the end of the reporting period.			
7.	33.72 Voluntary	Financial instruments and other contracts generating potential ordinary shares may incorporate terms and conditions that affect the measurement of basic and diluted earnings per share. These terms and conditions may determine whether any potential ordinary shares are dilutive and, if so, the effect on the weighted average number of shares outstanding and any consequent adjustments to profit or loss attributable to ordinary equity holders. Whether the disclosure of the terms and conditions of such financial instruments and other contracts is provided (see Ind AS 107)			
8.	33.73	Whether the entity as given disclosure of, in addition to basic and diluted earnings per share, amounts per share using a reported component of the statement of profit and loss other than one required by this Standard. Note: Such amounts shall be calculated using the weighted average number of ordinary shares determined in accordance with this Standard. Basic and diluted amounts per share relating to such a component shall be disclosed with equal prominence and presented in the notes. An entity shall indicate the basis on which the numerator(s) is (are) determined, including whether amounts per share are before tax or after tax. If a component of the statement of profit and loss is used that is not reported as a line item in the statement of profit and loss, a reconciliation shall be provided between the component used and a line item that is reported in the statement of profit and loss			

Ind AS 34, *Interim Financial Reporting*

S. No	Paragraph Reference	Disclosure	Yes	No	N A
1.	34.8	Whether the entity has included, at minimum, the following items in an interim financial report:			
		a) a condensed Balance Sheet;			
		b) a condensed statement of profit and loss;			
		c) a condensed Statement of Changes in Equity;			
		d) a condensed statement of cash flows; and			
		e) selected explanatory notes.			
2.	34.10	a) Whether the entity publishing a set of condensed Financial Statements in its interim financial report has included at a minimum, each of the headings and subtotals that were included in its most recent annual Financial Statements and the selected explanatory notes as required by this Standard in those condensed statements.			
		b) Whether the entity has included additional line items or notes if their omission would make the condensed interim Financial Statements misleading.			
3.	34.11	Whether the entity in the statement that presents the components of profit or loss for an interim period, has presented basic and diluted earnings per share for that period when the entity is within the scope of Ind AS 33, <i>Earnings per Share</i> .			
4.	34.15	Whether the entity has provided an explanation of events and transactions that are significant to an understanding of the changes in financial position and performance of the entity since the end of the last annual reporting period. Information disclosed in relation to those events and transactions shall update the relevant information presented in the most recent annual financial report.			
5.	34.15 B	Whether the entity has provided disclosure for the following events and transactions if they are significant (the list is not exhaustive):			

S. No	Paragraph Reference	Disclosure	Yes	No	N A
		(a) the write-down of inventories to net realisable value and the reversal of such a write down;			
		(b) recognition of a loss from the impairment of financial assets, property, plant and equipment, intangible assets, assets arising from contracts with customers, or other assets, and the reversal of such an impairment loss;			
		(c) the reversal of any provisions for the costs of restructuring;			
		(d) acquisitions and disposals of items of property, plant and equipment;			
		(e) commitments for the purchase of property, plant and equipment;			
		(f) litigation settlements;			
		(g) corrections of prior period errors;			
		(h) changes in the business or economic circumstances that affect the fair value of the entity's financial assets and financial liabilities, whether those assets or liabilities are recognised at fair value or amortised cost;			
		(i) any loan default or breach of a loan agreement that has not been remedied on or before the end of the reporting period;			
		(j) related party transactions;			
		(k) transfers between levels of the fair value hierarchy used in measuring the fair value of financial instruments;			
		(l) changes in the classification of financial assets as a result of a change in the purpose or use of those assets; and			
		(m) changes in contingent liabilities or contingent assets.			
6.	34.16 A	Whether the entity has made the following disclosures either in the interim financial statements or incorporated by cross-reference			

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

S. No	Paragraph Reference	Disclosure	Yes	No	N A
		108, <i>Operating Segments</i> , requires that entity to disclose segment information in its annual financial statements):			
		(i) revenues from external customers, if included in the measure of segment profit or loss reviewed by the chief operating decision maker or otherwise regularly provided to the chief operating decision maker.			
		(ii) intersegment revenues, if included in the measure of segment profit or loss reviewed by the chief operating decision maker or otherwise regularly provided to the chief operating decision maker.			
		(iii) a measure of segment profit or loss.			
		(iv) a measure of total assets and liabilities for a particular reportable segment if such amounts are regularly provided to the chief operating decision maker and if there has been a material change from the amount disclosed in the last annual financial statements for that reportable segment.			
		(v) a description of differences from the last annual financial statements in the basis of segmentation or in the basis of measurement of segment profit or loss.			
		(vi) a reconciliation of the total of the reportable segments' measures of profit or loss to the entity's profit or loss before tax expense (tax income) and discontinued operations. However, if an entity allocates to reportable segments items such as tax expense (tax income), the entity may reconcile the total of the segments' measures of profit or loss to profit or loss after those items. Material reconciling items shall be separately			

S. No	Paragraph Reference	Disclosure	Yes	No	N A
		identified and described in that reconciliation.			
		(h) events after the interim period that have not been reflected in the financial statements for the interim period.			
		(i) the effect of changes in the composition of the entity during the interim period, including business combinations, obtaining or losing control of subsidiaries and long-term investments, restructurings, and discontinued operations. In the case of business combinations, the entity shall disclose the information required by Ind AS 103, Business Combinations.			
		(j) for financial instruments, the disclosures about fair value required by paragraphs 113.91–113.93(h), 113.94–113.96, 113.98 and 113.99 and paragraphs 107.25, 107.26 and 107.28–107.30.			
		(k) for entities becoming, or ceasing to be, investment entities, as defined in Ind AS 110, <i>Consolidated Financial Statements</i> , the disclosures in paragraph 112.9B			
		(l) the disaggregation of revenue from contracts with customers required by paragraph 115.114-115.115,			
7.	34.19	If an entity's interim financial report is in compliance with this Standard, then whether that fact has been disclosed by the entity. Note: An interim financial report shall not be described as complying with Ind ASs unless it complies with all of the requirements of Ind ASs.			
8.	34.20	Whether the interim reports of entity includes interim Financial Statements (condensed or complete) for periods as follows:			
		a) Balance Sheet as of the end of the current			

S. No	Paragraph Reference	Disclosure	Yes	No	N/A
		interim period and a comparative Balance Sheet as of the end of the immediately preceding Financial Year;			
		b) statements of profit and loss for the current interim period and cumulatively for the current FY to date, with comparative statements of profit and loss for the comparable interim periods (current and year-to-date) of the immediately preceding Financial Year;			
		c) Statement of Changes in Equity cumulatively for the current Financial Year to date, with a comparative statement for the comparable year-to-date period of the immediately preceding Financial Year; and			
		d) statement of cash flows cumulatively for the current Financial Year to date, with a comparative statement for the comparable year-to-date period of the immediately preceding Financial Year.			
9.	34.26	If an estimate of an amount reported in an interim period is changed significantly during the final interim period of the financial year but a separate financial report is not published for that final interim period, whether the entity has disclosed the nature and amount of that change in estimate in a note to the annual financial statements for that financial year.			

Ind AS 36, *Impairment of Assets*

S. No	Paragraph Reference	Disclosure	Yes	No	N A
1.	36.126 and 36.128	Whether the entity has disclosed the following for each class of assets:			
		(a) The amount of impairment losses recognised in profit or loss during the period and the line item(s) of the statement of profit and loss in which those impairment losses are included,			
		(b) The amount of reversals of impairment losses recognised in profit or loss during the period and the line item(s) of the statement of profit and loss in which those impairment losses are reversed,			
		(c) The amount of impairment losses on revalued assets recognised in other comprehensive income during the period, if any, and			
		(d) The amount of reversals of impairment losses on revalued assets recognised in other comprehensive income during the period, if any.			
		Note: The information required in paragraph 36.126 may be presented with other information disclosed for the class of assets. A class of assets is a grouping of assets of similar nature and use in an entity's operations.			
2.	36.129	In case segment information is reported in accordance with Ind AS 108, whether the disclosure of the following for each reportable segment has been made:			
		(a) The amount of impairment losses recognised in profit or loss and in other comprehensive income during the period, and			
		(b) The amount of reversals of impairment losses recognised in profit or loss and in other comprehensive income during the period.			

S. No	Paragraph Reference	Disclosure	Yes	No	N A
3.	36.130	In case an impairment loss is recognised/reversed during the period for an individual asset or CGU, whether the disclosure of the following has been made:			
		(a) the events and circumstances that led to the recognition or reversal of the impairment loss			
		(b) the amount of the impairment loss recognised or reversed.			
		(c) for an individual asset:			
		(i) the nature of the asset; and			
		(ii) if the entity reports segment information in accordance with Ind AS 108, the reportable segment to which the asset belongs.			
		(d) for a cash-generating unit:			
		(i) a description of the cash-generating unit (such as whether it is a product line, a plant, a business operation, a geographical area, or a reportable segment as defined in Ind AS 108);			
		(ii) the amount of the impairment loss recognised or reversed by class of assets and, if the entity reports segment information in accordance with Ind AS 108, by reportable segment; and			
		(iii) if the aggregation of assets for identifying the cash-generating unit has changed since the previous estimate of the cash-generating unit's recoverable amount (if any), a description of the current and former way of aggregating assets and the reasons for changing the way the cash generating unit is identified.			
		(e) the recoverable amount of the asset (cash-generating unit) and whether the recoverable amount of the asset (cash-generating unit) is its fair value less costs of disposal or its value in use.			

S. No	Paragraph Reference	Disclosure	Yes	No	N A
		(f) if the recoverable amount is fair value less costs of disposal, the entity shall disclose the following information:			
		(i) the level of the fair value hierarchy (see Ind AS 113) within which the fair value measurement of the asset (cash-generating unit) is categorised in its entirety (without taking into account whether the 'costs of disposal' are observable);			
		(ii) for fair value measurements categorised within Level 2 and Level 3 of the fair value hierarchy, a description of the valuation technique(s) used to measure fair value less costs of disposal. If there has been a change in valuation technique, the entity shall disclose that change and the reason(s) for making it; and			
		(iii) for fair value measurements categorised within Level 2 and Level 3 of the fair value hierarchy, each key assumption on which management has based its determination of fair value less costs of disposal. Key assumptions are those to which the asset's (cash-generating unit's) recoverable amount is most sensitive. The entity shall also disclose the discount rate(s) used in the current measurement and previous measurement if fair value less costs of disposal is measured using a present value technique.			
		(g) if recoverable amount is value in use, the discount rate(s) used in the current estimate and previous estimate (if any) of value in use.			
4.	36.13 1	With respect to aggregate impairment losses and the aggregate reversals of impairment losses recognised during the period for which no information has been disclosed in accordance with paragraph 36.130, whether disclosure of the			

S. No	Paragraph Reference	Disclosure	Yes	No	N A
		following has been given:			
		(a) The main classes of assets affected by impairment losses and the main classes of assets affected by reversal of impairment losses, and			
		(b) The main events and circumstances that led to the recognition of these impairment losses and reversals of impairment losses?			
5.	36.13 2 (voluntary disclosure)	Whether the entity has disclosed assumptions used to determine the recoverable amount of assets (cash-generating units) during the period.			
6.	36.13 2	As required by paragraph 36.134 whether the entity has disclosed the information about the estimates used to measure the recoverable amount of a cash-generating unit when goodwill or an intangible asset with an indefinite useful life is included in the carrying amount of that unit.			
7.	36.13 3	If any portion of the goodwill acquired in a business combination during the period has not been allocated to a CGU (group of units) at the end of the reporting period, whether the disclosure of the amount of unallocated goodwill together with the reasons why that amount remains unallocated has been given by the entity.			
		Estimates used to measure recoverable amounts of cash-generating units containing goodwill or intangible assets with indefinite useful lives			
8.	36.13 4	Whether the entity has made disclosure of the following information for each CGU (group of units) for which the carrying amount of goodwill or intangible assets with indefinite useful lives allocated to that unit (group of units) is significant in comparison with the entity's total carrying amount of goodwill or intangible assets with indefinite useful			

S. No	Paragraph Reference	Disclosure	Yes	No	N A
		lives:			
		(a) The carrying amount of goodwill allocated to the unit (group of units),			
		(b) The carrying amount of intangible assets with indefinite useful lives allocated to the unit (group of units),			
		(c) The basis on which the unit's (group of units') recoverable amount has been determined (i.e. value in use or fair value less costs of disposal),			
		(d) If the unit's (group of units') recoverable amount is based on value in use:			
		i) each key assumption on which management has based its cash flow projections for the period covered by the most recent budgets/forecasts. Key assumptions are those to which the unit's (group of units') recoverable amount is most sensitive,			
		ii) A description of management's approach to determining the value(s) assigned to each key assumption, whether those value(s) reflect past experience or, if appropriate, are consistent with external sources of information, and, if not, how and why they differ from past experience or external sources of information,			
		iii) the period over which management has projected cash flows based on financial budgets/forecasts approved by management and, when a period greater than five years is used for a unit (group of units), an explanation of why that longer period is justified,			
		iv) the growth rate used to extrapolate cash flow projections beyond the period covered by the most recent budgets/ forecasts, and the justification for using any growth rate that exceeds the long-term average growth rate			

S. No	Paragraph Reference	Disclosure	Yes	No	N A
		for the products, industries, or country or countries in which the entity operates, or for the market to which the unit (group of units) is dedicated, and			
		v) the discount rate(s) applied to the cash flow projections.			
		(e) if the unit's (group of units') recoverable amount is based on fair value less costs of disposal, the valuation technique(s) used to measure fair value less costs of disposal. An entity is not required to provide the disclosures required by Ind AS 113. If fair value less costs of disposal is not measured using a quoted price for an identical unit (group of units), an entity shall disclose the following information:			
		i) each key assumption on which management has based its determination of fair value less costs of disposal. Key assumptions are those to which the unit's (group of units') recoverable amount is most sensitive,			
		ii) a description of management's approach to determining the value (or values) assigned to each key assumption, whether those values reflect past experience or, if appropriate, are consistent with external sources of information, and, if not, how and why they differ from past experience or external sources of information:			
		iiA) the level of the fair value hierarchy (see Ind AS 113, Fair Value Measurement within which the fair value measurement is categorised in its entirety (without giving regard to the observability of 'costs of disposal'), and			
		iiB) if there has been a change in valuation technique, the change and the reason(s) for making it,			
		If fair value less costs of disposal is measured using			

S. No	Paragraph Reference	Disclosure	Yes	No	N A
		discounted cash flow projections, the entity shall disclose the following information:			
		iii) the period over which management has projected cash flows,			
		iv) the growth rate used to extrapolate cash flow projections,			
		v) the discount rate(s) applied to the cash flow projections,			
		(f) If a reasonably possible change in a key assumption on which management has based its determination of the unit's (group of units') recoverable amount would cause the unit's (group of units') carrying amount to exceed its recoverable amount:			
		i) The amount by which the unit's (group of units') recoverable amount exceeds its carrying amount,			
		ii) The value assigned to the key assumption, and			
		iii) The amount by which the value assigned to the key assumption must change, after incorporating any consequential effects of that change on the other variables used to measure recoverable amount, in order for the unit's (group of units') recoverable amount to be equal to its carrying amount.			
9.	36.13 5	If some or all of the carrying amount of goodwill or intangible assets with indefinite useful lives is allocated across multiple CGUs (groups of units), and the amount so allocated to each unit (group of units) is not significant in comparison with the entity's total carrying amount of goodwill or intangible assets with indefinite useful lives, whether the entity has disclosed this fact, together with the aggregate carrying amount of goodwill or intangible assets with indefinite useful lives allocated to those units (groups of units).			

S. No	Paragraph Reference	Disclosure	Yes	No	N/A
10.	36.13 5	If the recoverable amounts of any of those units (groups of units) are based on the same key assumption(s) and the aggregate carrying amount of goodwill or intangible assets with indefinite useful lives allocated to them is significant in comparison with the entity's total carrying amount of goodwill or intangible assets with indefinite useful lives, whether the entity has given the disclosure of that fact together with the following:			
		(a) the aggregate carrying amount of goodwill allocated to those units (groups of units),			
		(b) the aggregate carrying amount of intangible assets with indefinite useful lives allocated to those units (groups of units),			
		(c) a description of the key assumptions,			
		(d) a description of management's approach to determining the value(s) assigned to the key assumption(s), whether those value(s) reflect past experience or, if appropriate, are consistent with external sources of information, and, if not, how and why they differ from past experience or external sources of information, and			
		(e) if a reasonably possible change in the key assumption(s) would cause the aggregate of the units' (groups of units') carrying amounts to exceed the aggregate of their recoverable amounts:			
		i) The amount by which the aggregate of the units' (groups of units') recoverable amounts exceeds the aggregate of their carrying amounts,			
		ii) The value(s) assigned to the key assumptions, and			
		iii) The amount by which the value(s) assigned to the key assumption(s) must change, after incorporating any consequential effects of the change on the other variables used to			

S. No	Paragraph Reference	Disclosure	Yes	No	N/A
		measure recoverable amount, in order for the aggregate of the units' (groups of units') recoverable amounts to be equal to the aggregate of their carrying amounts.			

Ind AS 37, Provisions, Contingent Liabilities and Contingent Assets

S No .	Parag raph Refer ence	Disclosure	Ye s	N O	N A
1.	37.9	This Standard applies to provisions for restructurings (including discontinued operations). When a restructuring meets the definition of a discontinued operation, whether the entity has provided additional disclosures required by Ind AS 105, <i>Non-current Assets Held for Sale and Discontinued Operations</i> .			
2.	37.75	If an entity starts to implement a restructuring plan, or announces its main features to those affected, only after the reporting period, whether the entity has made disclosure required under, Ind AS 10, <i>Events after the Reporting Period</i> , if the restructuring is material and non-disclosure could influence the economic decisions that users make on the basis of the financial statement.			
3.	37.84	Whether the entity has disclosed the following for each class of provision (Comparative information is not required):.			
		(a) the carrying amount at the beginning and end of the period;			
		(b) additional provisions made in the period, including increases to existing provisions;			
		(c) amounts used (i.e., incurred and charged against the provision) during the period;			
		(d) unused amounts reversed during the period; and			
		(e) the increase during the period in the discounted amount arising from the passage of time and the effect of any change in the discount rate.			
4.	37.85	Whether the entity has disclosed the following for each class of provision:			
		(a) a brief description of the nature of the obligation and the expected timing of any			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		resulting outflows of economic benefits;			
		(b) an indication of the uncertainties about the amount or timing of those outflows. Where necessary to provide adequate information, an entity shall disclose the major assumptions made concerning future events, as addressed in paragraph 48; and			
		(c) the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.			
5.	37.86	Unless the possibility of any outflow in settlement is remote, whether the entity has disclosed for each class of contingent liability at the end of the reporting period a disclosure of a brief description of the nature of the contingent liability and, where practicable:			
		(a) an estimate of its financial effect, measured under paragraphs 37.36–37.52;			
		(b) an indication of the uncertainties relating to the amount or timing of any outflow; and			
		(c) the possibility of any reimbursement.			
6.	37.88	Where a provision and a contingent liability arise from the same set of circumstances, whether the disclosures as required by paragraphs 37.84–37.86 are given by the entity in a way that shows the link between the provision and the contingent liability.			
7.	37.89	Where an inflow of economic benefits is probable, whether the entity has disclosed a brief description of the nature of the contingent assets at the end of the reporting period, and, where practicable, an estimate of their financial effect, measured using the principles set out for provisions in paragraphs 37.36–37.52.			
8.	37.91	Where any of the information required by paragraphs 37.86 and 37.89 is not disclosed by an entity because it is not practicable to do so,			

S No	Parag raph Refer ence	Disclosure	Ye s	N O	N A
		whether it has disclosed that fact.			
9.	37.92	<p>In extremely rare cases, disclosure of some or all of the information required by paragraphs 37.84–37.89 can be expected to prejudice seriously the position of the entity in a dispute with other parties on the subject matter of the provision, contingent liability or contingent asset.</p> <p>In such cases, the information need not be disclosed, but whether the disclosure has been given with respect to the general nature of the dispute, together with the fact that, and reason why, the information has not been disclosed.</p>			
10.	37.A1 1	Whether the nature of its interest in a fund and any restrictions on access to the assets in the fund has been disclosed by the contributor.			
11.	37.A1 2	When a contributor has an obligation to make potential additional contributions that is not recognized as a liability, whether the disclosures given under paragraph 37.86 have been given.			
12.	37.A1 3	When a contributor accounts for its interest in the fund, whether the disclosures required by paragraph 37.85(c) have been made.			

Ind AS 38, *Intangible Assets*

SN o.	Paragraph Reference	Disclosure	Yes	No	N A
1.	38.118	Whether the entity has disclosed the following for each class of intangible assets, distinguishing between internally generated intangible assets and other intangible assets:			
		(a) whether the useful lives are indefinite or finite and, if finite, the useful lives or the amortisation rates used;			
		(b) the amortisation methods used for intangible assets with finite useful lives;			
		(c) the gross carrying amount and any accumulated amortisation (aggregated with accumulated impairment losses) at the beginning and end of the period;			
		(d) the line item(s) of the statement of profit and loss in which any amortisation of intangible assets is included;			
		(e) a reconciliation of the carrying amount at the beginning and end of the period showing:			
		(i) additions, indicating separately those from internal development, those acquired separately, and those acquired through business combinations;			
		(ii) assets classified as held for sale or included in a disposal group classified as held for sale in accordance with Ind AS 105 and other disposals;			
		(iii) increases or decreases during the period resulting from revaluations under paragraphs 38.75, 38.85 and 38.86 and from impairment losses recognised or reversed in other comprehensive income in accordance with Ind AS 36 (if any);			
		(iv) impairment losses recognised in profit or loss during the period in accordance with Ind AS 36 (if any);			

SN o.	Paragraph Reference	Disclosure	Yes	No	N A
		(v) impairment losses reversed in profit or loss during the period in accordance with Ind AS 36 (if any);			
		(vi) any amortisation recognised during the period;			
		(vii) net exchange differences arising on the translation of the financial statements into the presentation currency, and on the translation of a foreign operation into the presentation currency of the entity; and			
		(viii) other changes in the carrying amount during the period.			
2.	38.120	Whether the entity has made disclosures of information on impaired intangible assets in accordance with Ind AS 36 in addition to the information required by paragraph 38.118(e)(iii)–(v).			
3.	38.121	Whether the entity has provided the disclosure required under Ind AS 8 regarding nature and amount of a change in an accounting estimate that has a material effect in the current period or is expected to have a material effect in subsequent periods resulting from factors such as:			
		(a) the assessment of an intangible asset's useful life;			
		(b) the amortisation method; or			
		(c) residual values.			
4.	38.122	Whether the entity has provided disclosure of the following:			
		(a) for an intangible asset assessed as having an indefinite useful life, the carrying amount of that asset and the reasons supporting the assessment of an indefinite useful life. In giving these reasons, the entity shall describe the factor(s) that played a significant role in determining that the asset has an indefinite			

SN o.	Paragr aph Refere nce	Disclosure	Ye s	N o	N A
		useful life.			
		(b) a description, the carrying amount and remaining amortisation period of any individual intangible asset that is material to the entity's financial statements.			
		(c) for intangible assets acquired by way of a government grant and initially recognised at fair value (paragraph 38.44):			
		(i) the fair value initially recognised for these assets;			
		(ii) their carrying amount; and			
		(iii) whether they are measured after recognition under the cost model or the revaluation model.			
		(d) the existence and carrying amounts of intangible assets whose title is restricted and the carrying amounts of intangible assets pledged as security for liabilities.			
		(e) the amount of contractual commitments for the acquisition of intangible assets.			
5.	38.124	In case intangible assets are accounted for at revalued amounts, whether the following has been disclosed:			
		(a) by class of intangible assets:			
		(i) the effective date of the revaluation;			
		(ii) the carrying amount of revalued intangible assets; and			
		(iii) the carrying amount that would have been recognised had the revalued class of intangible assets been measured after recognition using the cost model in paragraph 38.74; and			
		(b) the amount of the revaluation surplus that relates to intangible assets at the beginning and end of the period, indicating the changes during the period and any restrictions on the distribution of the balance to shareholders.			

SN o.	Paragr aph Refere nce	Disclosure	Ye s	N o	N A
6.	38.126	Whether the entity has disclosed the aggregate amount of research and development expenditure recognised as an expense during the period.			
7.	38.128 (volunt ary disclos ure)	Whether the entity has provided the disclosure of the following information:			
		(a) a description of any fully amortised intangible asset that is still in use; and			
		(b) a brief description of significant intangible assets controlled by the entity but not recognised as assets because they did not meet the recognition criteria in this Standard or because they were acquired or generated before this standard was effective.			

Ind AS 40, *Investment Property*

S N o.	Parag raph Refer ence	Disclosure	Ye s	N o	N A
1.	40.74	Whether the entity has disclosed the following in addition to the disclosures as required by Ind AS 116:			
		a) as an owner of an investment property - lessors' disclosures about leases into which it has entered, and			
		b) a lessee that holds investment property as a right-of-use asset provides - lessees' disclosures as required by Ind AS 116 and lessors' disclosures as required by Ind AS 116 for any operating leases into which it has entered.			
2.	40.75	Whether the entity has provided disclosure of the following:			
		a) accounting policy for measurement of investment property,			
		b) when classification is difficult, the criteria used to distinguish the investment property from owner-occupied property and from property held for sale in the ordinary course of business should be disclosed,			
		c) the extent to which the fair value of investment property (as measured or disclosed in the financial statements) is based on a valuation by an independent valuer who holds a recognised and relevant professional qualification and has recent experience in the location and category of the investment property being valued. If there has been no such valuation, that fact shall be disclosed,			
		d) the amounts recognised in profit or loss for:			
		i) rental income from investment property,			
		ii) direct operating expenses (including repairs and maintenance) arising from investment property that generated rental income during the period, and			
		iii) direct operating expenses (including repairs			

S N o.	Parag raph Refer ence	Disclosure	Ye s	N o	N A
		and maintenance) arising from investment property that did not generate rental income during the period,			
		e) the existence and amounts of restrictions on the realisability of investment property or the remittance of income and proceeds of disposal, and			
		f) contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements.			
3.	40.79	Whether the entity has provided disclosures of the following:			
		a) the depreciation methods used,			
		b) the useful lives or the depreciation rates used,			
		c) the gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period,			
		d) a reconciliation of the carrying amount of investment property at the beginning and end of the period, showing the following:			
		i) additions, disclosing separately those additions resulting from acquisitions and those resulting from subsequent expenditure recognised as an asset,			
		ii) additions resulting from acquisitions through business combinations,			
		iii) assets classified as held for sale or included in a disposal group classified as held for sale in accordance with Ind AS 105 and other disposals,			
		iv) depreciation,			
		v) the amount of impairment losses recognised, and the amount of impairment losses reversed, during the period in accordance with Ind AS 36,			
		vi) the net exchange differences arising on the			

S N o.	Parag raph Refer ence	Disclosure	Ye s	N o	N A
		translation of the financial statements into a different presentation currency, and on translation of a foreign operation into the presentation currency of the reporting entity,			
		vii) transfers to and from inventories and owner-occupied property, and			
		viii) other changes.			
		e) the fair value of investment property. In the exceptional cases described in paragraph 40.53, when an entity cannot measure the fair value of the investment property reliably, disclosure of:			
		(i) a description of the investment property;			
		(ii) an explanation of why fair value cannot be measured reliably; and			
		(iii) if possible, the range of estimates within which fair value is highly likely to lie.			
4.	40.84 E(b)	If, in accordance with paragraph 40.84C, an entity reclassifies property at the date of initial application, then whether the entity has provided disclosure of the amounts reclassified to, or from, investment property in accordance with this paragraph. Note: Disclosure of those amounts reclassified can be as part of the reconciliation of the carrying amount of investment property at the beginning and end of the period as required by paragraph 40.79.			

Ind AS 41, *Agriculture*

S No	Paragraph Reference	Disclosure	Yes	No	N A
1.	41.40	Whether the entity has disclosed the aggregate gain or loss arising during the current period on initial recognition of biological assets and agriculture produce.			
2.	41.40	Whether the entity has disclosed the aggregate gain or loss arising during the current period from the change in fair value less costs to sell of biological assets.			
3.	41.41	Whether the entity has given description of each group of biological assets (in the form of narrative or quantified description)			
4.	41.43	Whether the entity has provided quantified description of each group of biological assets, distinguishing between; (a) consumable and bearer biological assets, or (b) between mature and immature biological assets.			
5.	41.46	If not disclosed elsewhere in information published with the financial statements, whether the following has been disclosed:			
		(a) nature of its activities involving each group of biological assets,			
		(b) non-financial measures or estimates of the physical quantities of			
		(i) each group of entity's biological assets at the end of period, and			
		(ii) output of agricultural produce during the period.			
6.	41.49	Whether the entity has made disclosure of the following:			
		(a) the existence and carrying amounts of biological assets whose title is restricted, and carrying amounts of biological assets pledged as security for liabilities,			
		(b) the amount of commitments for the			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		development or acquisition of biological assets, and			
		(c) financial risk management strategies related to agricultural activity.			
7.	41.50	Whether the reconciliation has been provided of changes in carrying amount of biological assets between the beginning and the end of the current period including:			
		(a) the gain or loss arising from changes in fair value less costs to sell,			
		(b) increases/decreases due to purchases/harvest,			
		(c) decreases attributable to sales and biological assets classified as held for sale (or included in a disposal group that is classified as held for sale) in accordance with Ind AS 105, <i>Non-current Assets Held for Sale and Discontinued Operations</i> ,			
		(d) increases resulting from business combinations,			
		(e) net exchange differences arising on the translation of financial statements into a different presentation currency, and on the translation of a foreign operation into the presentation currency of the reporting entity and;			
		(f) Other changes.			
8.	41.51 (voluntary disclosure)	The fair value less costs to sell of a biological asset can change due to both physical changes and price changes in the market. Separate disclosure of physical and price changes is useful in appraising current period performance and future prospects, particularly when there is a production cycle of more than one year. In such cases, whether an entity has disclosed, by group or otherwise, the amount of change in fair value less costs to sell included in profit or loss			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		due to physical changes and due to price changes.			
9.	41.53	Agricultural activity is often exposed to climatic, disease and other natural risks. If an event occurs that gives rise to a material item of income or expense, whether the entity has disclosed the following with accordance with Ind AS 1, <i>Presentation of Financial Statements</i> :			
		a) the nature; and			
		b) amount of that item.			
10.	41.54	In case biological assets are measured at their cost less any accumulated depreciation and any accumulated impairment losses (paragraph 41.30) at the end of the period, whether the entity has disclosed the following:			
		(a) description of the biological assets			
		(b) an explanation of why fair value cannot be measured reliably,			
		(c) the range of estimates within which fair value is highly likely to lie (if possible),			
		(d) the depreciation method used,			
		(e) useful lives or depreciation rates used, and			
		(f) the gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period.			
11.	41.55	If, during the current period, an entity measures biological assets at their cost less any accumulated depreciation and any accumulated impairment losses (see paragraph 41.30), whether it has disclosed any gain or loss recognised on disposal of such biological assets and the reconciliation required by paragraph 41.50 discloses amounts related to such biological assets separately.			
		In addition, the reconciliation shall include the following amounts included in profit or loss related			

S No .	Paragraph Reference	Disclosure	Yes	No	N A
		to those biological assets:			
		(a) Impairment losses,			
		(b) Reversals of impairment losses, and			
		(c) Depreciation.			
12.	41.56	In case the fair value of biological asset previously measured at their cost less any accumulated depreciation and any accumulated impairment losses becomes reliably measured during the current period, has the entity disclosed following:			
		(a) description of biological assets,			
		(b) an explanation of why fair value has become reliably measurable, and			
		(c) the effect of the change.			
13.	41.57	Whether the entity has disclosed the following related to agricultural activity covered by the Standard:			
		(a) nature and extent of government grants recognised in the financial statements;			
		(b) unfulfilled conditions and other contingencies attaching to government grants;			
		(c) significant decreases expected in the level of government grants.			

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

S. No	Paragraph Reference	Disclosure	Y e s	N o	N A
1.	101.6	Whether the entity has prepared and presented an opening Ind AS Balance Sheet at the date of transition to Ind ASs.			
2.	101.2 1	Whether the entity's first Ind AS financial statements includes at least three Balance Sheet, two Statements of profit and loss, two Statements of cash flows and two Statements of changes in equity and related notes, including comparative information for all statements presented.			
3.	101.2 2	In any financial statements containing historical summaries or comparative information in accordance with previous GAAP, whether the entity has::			
		(a) labelled the previous GAAP information prominently as not being prepared in accordance with Ind ASs; and			
		(b) disclosed the nature of the main adjustments that would make it comply with Ind ASs. An entity need not quantify those adjustments.			
4.	101.2 3	Whether the entity has explained how the transition from previous GAAP to Ind ASs has affected its reported Balance Sheet, financial performance and cash flows.			
5.	101.2 4	To comply with paragraph 101.23, whether the entity's first Ind AS Financial Statements includes:			
		a) reconciliations of its equity reported in accordance with previous GAAP to its equity in accordance with Ind ASs for both of the following dates:			
		i. the date of transition to Ind ASs;			
		ii. the end of the latest period presented in the entity's most recent annual Financial Statements in accordance with previous GAAP;			
		b) a reconciliation to its total comprehensive income in accordance with Ind ASs for the latest period in the entity's most recent annual Financial Statements.			

S. No	Paragraph Reference	Disclosure	Y e s	N o	N A
		The starting point for that reconciliation is total comprehensive income in accordance with previous GAAP for the same period or, if the entity did not report such a total, profit or loss under previous GAAP; and			
		c) If the entity recognised or reversed any impairment losses for the first time in preparing its opening Ind AS Balance Sheet, whether entity's first Ind AS financial statements include disclosures that Ind AS 36, <i>Impairment of Assets</i> , would have required if the entity had recognised those impairment losses or reversals in the period beginning with the date of transition to Ind ASs.			
6.	101.25	When the entity presents a Statement of cash flows under its previous GAAP, whether it has also explained the material adjustments to the Statement of cash flows.			
7.	101.26	When the entity becomes aware of errors made under previous GAAP, whether the reconciliations required by paragraph 101.24(a) and (b) distinguishes the correction of those errors from changes in accounting policies.			
8.	101.27A	If during the period covered by its first Ind AS financial statements an entity changes its accounting policies or its use of the exemptions contained in this Ind AS, whether:			
		(a) it explained the changes between its first Ind AS interim financial report and its first Ind AS financial statements, in accordance with paragraph 101.23, and			
		(b) it updated the reconciliations required by paragraph 101.24(a) and (b).			
9.	101.27AA	Whether the entity has disclosed the fact and the accounting policy, in case first time exemption option provided in accordance with paragraph 101.D7AA is adopted until such time that those items of Property, plant and equipment, investment properties or intangible assets, as the case may be, are significantly			

S. No	Paragraph Reference	Disclosure	Y e s	N o	N A
		depreciated, impaired or derecognised from the entity's Balance Sheet.			
10.	101.2 8	In case financial statements for previous periods are not presented, whether the entity has disclosed that fact in first Ind AS financial statements.			
11.	101.2 9	In case, previously recognised financial asset is designated as a financial asset measured at fair value through profit or loss in accordance with paragraph 101.D19A, whether the entity has disclosed the fair value of financial assets so designated at the date of designation and their classification and carrying amount in the previous financial statements.			
12.	101.2 9A	In case, previously recognised financial liability is designated as a financial liability at fair value through profit or loss in accordance with paragraph 101.D19, whether the entity has disclosed the fair value of financial liabilities so designated at the date of designation and their classification and carrying amount in the previous financial statements.			
13.	101.3 0	In case fair value is used in opening Ind AS Balance Sheet as deemed cost for an item of property, plant and equipment, an intangible asset or a right-of-use asset in accordance with paragraphs 101.D5 and 101.D7, whether the first Ind AS financial statements has disclosed, for each line item in the opening Ind AS Balance Sheet:			
		(a) the aggregate of those fair values; and			
		(b) the aggregate adjustment to the carrying amounts reported under previous GAAP.			
14.	101.3 1	In case, deemed cost is used in opening Ind AS Balance Sheet for an investment in a subsidiary, joint venture or associate in its separate financial statements in accordance with paragraph 101.D15, first Ind AS separate financial statements, whether the entity has disclosed:			
		(a) the aggregate deemed cost of those investments for which deemed cost is their previous GAAP			

S. No	Paragraph Reference	Disclosure	Y e s	N o	N A
		carrying amount;			
		(b) the aggregate deemed cost of those investments for which deemed cost is fair value; and			
		(c) the aggregate adjustment to the carrying amounts reported under previous GAAP.			
15.	101.3 1A	In case an entity uses exemption in paragraph 101.D8A(b) for oil and gas assets, whether it has disclosed:			
		(a) that fact; and			
		(b) the basis on which carrying amounts determined under previous GAAP were allocated			
16.	101.3 1B	In case exemption in paragraph 101.D8B for operations subject to rate regulation is used, whether it has disclosed that fact and the basis on which carrying amounts were determined under previous GAAP.			
17.	101.3 1C	In case an entity elects to measure assets and liabilities at fair value and to use that fair value as the deemed cost in opening Ind AS Balance Sheet because of severe hyperinflation in accordance with paragraphs 101.D26–101.D30, whether the entity has disclosed in its first Ind AS financial statements an explanation of how, and why, the entity had, and then ceased to have, a functional currency that has both of the following characteristics:			
		(a) a reliable general price index is not available to all entities with transactions and balances in the currency.			
		(b) exchangeability between the currency and a relatively stable foreign currency does not exist.			
18.	101.3 2	To comply with paragraph 23, if the entity presents an interim financial report in accordance with Ind AS 34, <i>Interim Financial Reporting</i> for part of the period covered by its first Ind AS Financial Statements, then whether the entity has satisfied the following requirements in addition to requirements of Ind AS 34:			
		a) Each such interim financial report shall, if the entity presented an interim financial report for the			

S. No	Paragraph Reference	Disclosure	Y e s	N o	N A
		comparable interim period of the immediately preceding FY, include:			
		i. a reconciliation of its equity in accordance with previous GAAP at the end of that comparable interim period to its equity under Ind ASs at that date; and			
		ii. a reconciliation to its total comprehensive income in accordance with Ind ASs for that comparable interim period (current and year to date). The starting point for that reconciliation shall be total comprehensive income in accordance with previous GAAP for that period or, if the entity did not report such a total, profit or loss in accordance with previous GAAP.			
		b) in addition to the reconciliations required by (a), the entity's first interim financial report in accordance with Ind AS 34, <i>Interim Financial Reporting</i> , for part of the period covered by its first Ind AS Financial Statements, whether it has included the reconciliations or a cross-reference to another published document that includes these reconciliations; and			
		c) if the entity changes its accounting policies or its use of the exemptions contained in this Ind AS, whether it has explained the changes in each such interim financial report in accordance with paragraph 101.23 and update the reconciliations required by (a) and (b).			
19.	101.33	Ind AS 34 requires minimum disclosures, which are based on the assumption that users of the interim financial report also have access to the most recent annual financial statements. However, Ind AS 34 also requires an entity to disclose 'any events or transactions that are material to an understanding of the current interim period'. Therefore, if a first-time adopter did not, in its most recent annual financial statements in accordance with previous GAAP, disclosed the information material to			

S. No	Paragraph Reference	Disclosure	Y e s	N o	N A
		an understanding of the current interim period, then whether it has disclosed in interim financial report that information or inclusion of a cross-reference to another published document that includes it.			
20.	101.B 8A	If it is impracticable to assess a modified time value of money element in accordance with paragraphs B4.1.9B–B4.1.9D of Ind AS 109 on the basis of the facts and circumstances that exist at the date of transition to Ind ASs, an entity shall assess the contractual cash flow characteristics of that financial asset on the basis of the facts and circumstances that existed at the date of transition to Ind ASs without taking into account the requirements related to the modification of the time value of money element in paragraphs B4.1.9B– B4.1.9D of Ind AS 109. In this case, whether an entity has disclosed the carrying amount at the reporting date of the financial assets whose contractual cash flow characteristics have been assessed based on the facts and circumstances that existed at the date of transition to Ind ASs without taking into account the requirements related to the modification of the time value of money element in paragraphs 109.B4.1.9B–109.B4.1.9D until those financial assets are derecognized.			
21.	101.B 8B	Whether the entity has disclosed the carrying amount at the reporting date of the financial assets whose contractual cash flow characteristics have been assessed based on the facts and circumstances that existed at the date of transition to Ind ASs without taking into account the exception for prepayment features in paragraph 109.B4.1.12 until those financial assets are derecognised.			
22.	101.D 2 (volun tary disclo sure)	(a) A first-time adopter is encouraged, but not required, to apply Ind AS 102, <i>Share based payment</i> , to equity instruments that vested before date of transition to Ind ASs. In case a first-time adopter elects to apply Ind AS 102 to such equity instruments, then whether the			

S. No	Paragraph Reference	Disclosure	Y e s	N o	N A
		disclosure is made publicly of the fair value of those equity instruments, determined at the measurement date, as defined in Ind AS 102.			
		(b) Also, for all grants of equity instruments to which Ind AS 102 has not been applied, whether the first-time adopter has provided disclosure by way of the information required by paragraphs 102.44 and 102.45.			
23.	101.D 4	An entity shall apply Ind AS 104, <i>Insurance Contracts</i> , for annual periods beginning on or after date of transition to Ind ASs. Earlier application is encouraged. If an entity applies Ind AS 104 for an earlier period, whether the entity has disclosed the fact.			
24.	101.D 4	If it is impracticable, when an entity first applies Ind AS 104, to prepare information about claims development that occurred before the beginning of the earliest period for which an entity presents full comparative information that complies with this Ind AS, whether the entity disclosed that fact.			
25.	101.D 22(iii)	In case retrospective remeasurement of service arrangement assets is not practicable, whether the entity has disclosed such fact			
26.	101.D 31AD	If aggregating all previously proportionately consolidated assets and liabilities results in negative net assets, an entity shall assess whether it has legal or constructive obligations in relation to the negative net assets and, if so, the entity shall recognise the corresponding liability. If the entity concludes that it does not have legal or constructive obligations in relation to the negative net assets, it shall not recognise the corresponding liability but it shall adjust retained earnings at the date of transition to Ind ASs. Whether the entity has disclosure this fact, along with its cumulative unrecognised share of losses of its joint ventures at the date of transition to Ind ASs.			
27.	101.D	Whether an entity has made disclosure of a			

S. No	Paragraph Reference	Disclosure	Y e s	N o	N A
	31AE	breakdown of the assets and liabilities that have been aggregated into the single line investment balance at the date of transition to Ind ASs.			
		Also, whether that disclosure has been prepared in an aggregated manner for all joint ventures at the date of transition to Ind ASs.			
28.	101.D 9D (b) and (c) (voluntary disclosure)	A first-time adopter that is a lessee may do one or more of the following at the date of transition to Ind AS, applied on a lease-by-lease basis: (b) elect not to apply the requirements in paragraph 101.D9B to leases for which the lease term (see paragraph 101.D9E) ends within 12 months of the date of transition to Ind AS. Instead, the entity shall account for these leases as if they were short-term leases accounted for in accordance with paragraph 116.6.			
		(c) elect not to apply the requirements in paragraph 101.D9B to leases for which the underlying asset is of low value (as described in paragraphs 116.B3-116.B8). Instead, the entity shall account for these leases in accordance with paragraph 116.6.			
29.		In case, the entity has applied any one of the above-mentioned option then whether it has disclosed the information about such lease in accordance with paragraph 116.6?			

Ind AS 102, *Share-based Payments*

S No.	Paragraph Reference	Disclosure	Yes	No	N A
1.	102.44	Whether the entity has disclosed information that enables users of the Financial Statements to understand the nature and extent of share-based payment arrangements that existed during the period.			
2.	102.45 (a)	With regard to the nature and extent of share-based transactions, whether the entity has disclosed:			
		i) a description of each type of share-based payment arrangement that existed at any time during the period, including the general terms and conditions of each arrangement, such as vesting requirements, the maximum term of options granted, and the method of settlement and			
		ii) aggregated information for substantially similar types of share-based payment arrangements (unless separate disclosure of each arrangement is necessary).			
3.	102.45 (b)	Whether the entity has disclosed the number and weighted average exercise prices of share options for each of the following groups of options:			
		(i) Outstanding at the beginning of the period,			
		(ii) Granted during the period,			
		(iii) Forfeited during the period,			
		(iv) Exercised during the period,			
		(v) Expired during the period,			
		(vi) Outstanding at the end of the period, and			
		(vii) Exercisable at the end of the period.			
4.	102.45 (c)	(a) Whether the disclosure of weighted average share price at the date of exercise with regards to share options exercised during the period, has been made.			
		(b) Whether the disclosure of the weighted average share price during the period, if options			

S No.	Paragraph Reference	Disclosure	Yes	No	N/A
		were exercised on a regular basis throughout the period has been given.			
5.	102.45 (d)	<p>For share options outstanding at the end of the period, whether the disclosure of the range of exercise prices and weighted average remaining contractual life has been given.</p> <p>Note: If the range of exercise prices is wide, the outstanding options is divided into ranges that are meaningful for assessing number and timing of additional shares that may be issued and the cash that may be received upon exercise of those options.</p>			
6.	102.46	Whether the entity has given the disclosure of such information that enables users of the financial statements to understand how the fair value of the goods or services received, or the fair value of the equity instruments granted, during the period was determined.			
7.	102.47	In case the fair value of goods or services received is measured as consideration for equity instruments of the entity indirectly, by reference to the fair value of the equity instruments granted, whether the entity has disclosed at least the following:			
		a) For share options granted during the period, the weighted average fair value of those options at the measurement date and information on how that fair value was measured, including:			
		i) the option pricing model used and the inputs to that model, including the weighted average share price, exercise price, expected volatility, option life, expected dividends, the risk-free interest rate and any other inputs to the model, including the method used and the assumptions made to incorporate the			

S No.	Paragraph Reference	Disclosure	Yes	No	N A
		effects of expected early exercise			
		ii) how expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility, and			
		iii) whether and how any other features of the option grant were incorporated into the measurement of fair value, such as a market condition.			
		b) For other equity instruments granted during the period (i.e. other than share options), the number and weighted average fair value of those equity instruments at the measurement date, and information on how that fair value was measured, including:			
		i) if fair value was not measured on the basis of an observable market price, how it was determined,			
		ii) whether and how any other features of the equity instruments granted were incorporated into the measurement of fair value.			
		iii) whether and how any other features of the equity instruments granted were incorporated into the measurement of fair value.			
		c) For share-based payment arrangements that were modified during the period:			
		i) an explanation of those modifications			
		ii) the incremental fair value granted (as a result of those modifications), and information on how the incremental fair value granted was measured, consistently with the requirements set			
		iii) out in (a) and (b) above, where applicable.			
8.	102.48	In case fair value of goods or services received during the period is measured directly, whether			

S No.	Paragraph Reference	Disclosure	Yes	No	N A
		the entity has provided disclosure of how that fair value was determined			
1.	102.49	In case the presumption in paragraph 102.13 that the fair value of the goods or services received cannot be estimated reliably is rebutted, whether the entity has given disclosure of that fact, and an explanation of why the presumption was rebutted.			
9.	102.50 and 102.51	Whether the entity has Disclosed the following with regard to understanding the effect of share-based payment transactions on the entity's profit or loss for the period and on its financial position:			
		a) the total expense recognised for the period arising from share-based payment transactions in which the goods or services received did not qualify for recognition as assets and hence were recognised immediately as an expense, including portion of the total expense that arises from transactions accounted for as equity-settled share-based payment transactions, and			
		b) for liabilities arising from share-based payment transactions:			
		i) the total carrying amount at the end of the period,			
		ii) the total intrinsic value at the end of the period of liabilities for which the counterparty's right to cash or other assets had vested by the end of the period.			
10.	102.52	If the information required to be disclosed by this Standard does not satisfy the principles in the disclosure paragraphs, has the entity disclosed such additional information as is necessary to satisfy them.			

Ind AS 103, *Business Combinations*

S No	Paragraph Reference	Disclosure	Yes	No	N A
1.	103.59	Whether the entity has given disclosed information that enables users of its financial statements to evaluate the nature and financial effect of a business combination that occurs either:			
		(a) during the current reporting period; or			
		(b) after the end of the reporting period but before the financial statements are approved for issue.			
2.	103.61	Whether the acquirer has disclosed information that enables users of its financial statements to evaluate the financial effects of adjustments recognised in the current reporting period that relate to business combinations that occurred in the period or previous reporting periods.			
3.	103.63	If the specific disclosures required by this and other Ind ASs do not meet the objectives set out in paragraphs 103.59 and 103.61, then whether the entity has provided disclosure of whatever additional information that is necessary to meet those objectives.			
4.	103.B64	To meet the objective in paragraph 103.59, whether the entity has disclosed the following information for each business combination that occurs during the reporting period:			
		(a) the name and a description of the acquiree			
		(b) the acquisition date.			
		(c) the percentage of voting equity interests acquired.			
		(d) the primary reasons for the business combination and a description of how the acquirer obtained control of the acquiree.			
		(e) a qualitative description of the factors that make up the goodwill recognised, such as expected synergies from combining operations			

S No	Paragr aph Refere nce	Disclosure	Ye s	N o	N A
		of the acquiree and the acquirer, intangible assets that do not qualify for separate recognition or other factors.			
		(f) the acquisition-date fair value of the total consideration transferred and the acquisition-date fair value of each major class of consideration, such as:			
		(i) cash;			
		(ii) other tangible or intangible assets, including a business or subsidiary of the acquirer;			
		(iii) liabilities incurred; and			
		(iv) equity interests of the acquirer, including the number of instruments or interests issued or issuable and the method of measuring the fair value of those instruments or interests			
		(g) for contingent consideration arrangements and indemnification assets:			
		(i) the amount recognised as of the acquisition date;			
		(ii) a description of the arrangement and the basis for determining the amount of the payment; and			
		(iii) an estimate of the range of outcomes (undiscounted) or, if a range cannot be estimated, that fact and the reasons why a range cannot be estimated. If the maximum amount of the payment is unlimited, the acquirer shall disclose that fact.			
		(h) for acquired receivables:			
		(i) the fair value of the receivables;			
		(ii) the gross contractual amounts receivable; and			
		(iii) the best estimate at the acquisition date of the contractual cash flows not expected to be collected.			
		The disclosures shall be provided by major			

S No	Paragr aph Refere nce	Disclosure	Ye s	N o	N A
		class of receivable, such as loans, direct finance leases and any other class of receivables.			
		(i) the amounts recognised as of the acquisition date for each major class of assets acquired and liabilities assumed.			
		(j) for each contingent liability recognised in accordance with paragraph 103.23, the information required in paragraph 37.85. If a contingent liability is not recognised because its fair value cannot be measured reliably, the acquirer shall disclose:			
		(i) the information required by paragraph 37.86; and			
		(ii) the reasons why the liability cannot be measured reliably.			
		(k) the total amount of goodwill that is expected to be deductible for tax purposes.			
		(l) for transactions that are recognised separately from the acquisition of assets and assumption of liabilities in the business combination in accordance with paragraph 103.51:			
		(i) a description of each transaction;			
		(ii) how the acquirer accounted for each transaction;			
		(iii) the amounts recognised for each transaction and the line item in the financial statements in which each amount is recognised; and			
		(iv) if the transaction is the effective settlement of a pre-existing relationship, the method used to determine the settlement amount.			
		(m) the disclosure of separately recognised transactions required by (l) shall include the amount of acquisition-related costs and, separately, the amount of those costs recognised as an expense and the line item or			

S No	Paragr aph Refere nce	Disclosure	Ye s	N o	N A
		items in the statement of profit and loss in which those expenses are recognised. The amount of any issue costs not recognised as an expense and how they were recognised shall also be disclosed.			
		(n) in a bargain purchase (in accordance with paragraphs 103.34–103.36A):			
		(i) the amount of any gain recognised in other comprehensive income in accordance with paragraph 103.34;			
		(ii) the amount of any gain directly recognised in equity in accordance with paragraph 103.36A;and			
		(iii) a description of the reasons why the transaction resulted in a gain in case of (i) above.			
		(o) for each business combination in which the acquirer holds less than 100 per cent of the equity interests in the acquiree at the acquisition date:			
		(i) the amount of the non-controlling interest in the acquiree recognised at the acquisition date and the measurement basis for that amount; and			
		(ii) for each non-controlling interest in an acquiree measured at fair value, the valuation technique(s) and significant inputs used to measure that value.			
		(p) in a business combination achieved in stages:			
		(i) the acquisition-date fair value of the equity interest in the acquiree held by the acquirer immediately before the acquisition date; and			
		(ii) the amount of any gain or loss recognised as a result of remeasuring to fair value the equity interest in the acquiree held by the acquirer before the business combination (paragraph 103.42) and the line item in the			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		statement of profit and loss in which that gain or loss is recognised			
		(g) the following information:			
		(i) the amounts of revenue and profit or loss of the acquiree since the acquisition date included in the consolidated statement of profit and loss for the reporting period; and			
		(ii) the revenue and profit or loss of the combined entity for the current reporting period as though the acquisition date for all business combinations that occurred during the year had been as of the beginning of the annual reporting period.			
		If disclosure of any of the information required by this subparagraph is impracticable, disclosure by the acquirer of that fact and explanation why the disclosure is impracticable. This Ind AS uses the term 'impracticable' with the same meaning as in Ind AS 8, <i>Accounting Policies, Changes in Accounting Estimates and Errors</i> .			
5.	103.B65	For individually immaterial business combinations occurring during the reporting period that are material collectively, whether the acquirer has given disclosure in aggregate about the information required by paragraph 103.B64(e)–(g).			
6.	103.B66	If the acquisition date of a business combination is after the end of the reporting period but before the financial statements are approved for issue, disclosure by acquirer the information required by paragraph 103.B64 unless the initial accounting for the business combination is incomplete at the time the financial statements are approved for issue. In that situation, whether the acquirer has described which disclosures could not be made and the reasons why they cannot be made.			

S No	Paragraph Reference	Disclosure	Yes	No	N/A
7.	103.B67	To meet the objective in paragraph 103.61, whether the entity has given disclosure of the following information for each material business combination or in the aggregate for individually immaterial business combinations that are material collectively:			
		(a) if the initial accounting for a business combination is incomplete (see paragraph 103.45) for particular assets, liabilities, non-controlling interests or items of consideration and the amounts recognised in the financial statements for the business combination thus have been determined only provisionally:			
		(i) the reasons why the initial accounting for the business combination is incomplete;			
		(ii) the assets, liabilities, equity interests or items of consideration for which the initial accounting is incomplete; and			
		(iii) the nature and amount of any measurement period adjustments recognised during the reporting period in accordance with paragraph 103.49.			
		(b) for each reporting period after the acquisition date until the entity collects, sells or otherwise loses the right to a contingent consideration asset, or until the entity settles a contingent consideration liability or the liability is cancelled or expires.			
		(c) for contingent liabilities recognised in a business combination, the acquirer shall disclose the information required by paragraphs 37.84 and 37.85 for each class of provision.			
		(d) a reconciliation of the carrying amount of goodwill at the beginning and end of the reporting period showing separately:			

S No	Paragr aph Refere nce	Disclosure	Ye s	N o	N A
		(i) the gross amount and accumulated impairment losses at the beginning of the reporting period.			
		(ii) additional goodwill recognised during the reporting period, except goodwill included in a disposal group that, on acquisition, meets the criteria to be classified as held for sale in accordance with Ind AS 105, <i>Non-current Assets Held for Sale and Discontinued Operations</i> .			
		(iii) adjustments resulting from the subsequent recognition of deferred tax assets during the reporting period in accordance with paragraph 103.67.			
		(iv) goodwill included in a disposal group classified as held for sale in accordance with Ind AS 105 and goodwill derecognised during the reporting period without having previously been included in a disposal group classified as held for sale			
		(v) impairment losses recognised during the reporting period in accordance with Ind AS 36. (Ind AS 36 requires disclosure of information about the recoverable amount and impairment of goodwill in addition to this requirement.)			
		(vi) net exchange rate differences arising during the reporting period in accordance with Ind AS 21, <i>The Effects of Changes in Foreign Exchange Rates</i> .			
		(vii) any other changes in the carrying amount during the reporting.			
		(viii) the gross amount and accumulated impairment losses at the end of the reporting period.			

S No	Paragr aph Reference	Disclosure	Ye s	N o	N A
		(e) the amount and an explanation of any gain or loss recognised in the current reporting period that both:			
		(i) relates to the identifiable assets acquired or liabilities assumed in a business combination that was effected in the current or previous reporting period; and			
		(ii) is of such a size, nature or incidence that disclosure is relevant to understanding the combined entity's financial statements.			
8.	103.C13	Whether the entity has provided the following disclosures in the first financial statements following the business combination:			
		(a) names and general nature of business of the combining entities,			
		(b) date on which transferor obtains control of the transferee,			
		(c) description and number of shares issued, together with the percentage of each entity's equity shares exchanged to effect the combination, and			
		(d) amount of any difference between the consideration and the value of net assets taken over, and the treatment thereof.			
9.	103.C14	When a combination is effected after the balance sheet but before approval of the financial statements for issue by either party to the business combination, then whether the entity has made disclosure in accordance with Ind AS 10, as the combination is not incorporated in the financial statements.			

Ind AS 104, *Insurance Contracts*

S No	Paragraph Reference	Disclosure	Yes	No	N A
1.	104.36	Whether an insurer has disclosed information that identifies and explains the amounts in its financial statements arising from insurance contracts.			
2.	104.37	To comply with paragraph 104.36, whether an insurer has disclosed:			
		(a) its accounting policies for insurance contracts and related assets, liabilities, income and expense.			
		(b) the recognised assets, liabilities, income and expense (and, if it presents its statement of cash flows using the direct method, cash flows) arising from insurance contracts. Furthermore, if the insurer is a cedant, disclosure of:			
		(i) gains and losses recognised in profit or loss on buying reinsurance; and			
		(ii) if the cedant defers and amortises gains and losses arising on buying reinsurance, the amortisation for the period and the amounts remaining unamortised at the beginning and end of the period.			
		(c) the process used to determine the assumptions that have the greatest effect on the measurement of the recognised amounts described in (b). When practicable, an quantified disclosure of those assumptions.			
		(d) the effect of changes in assumptions used to measure insurance assets and insurance liabilities, showing separately the effect of each change that has a material effect on the financial statements.			
		(e) reconciliations of changes in insurance liabilities, reinsurance assets and, if any, related deferred acquisition costs.			
3.	104.38	Whether an insurer has disclosed information that enables users of its financial statements to evaluate			

S No	Paragraph Reference	Disclosure	Yes	No	N/A
		the nature and extent of risks arising from insurance contracts.			
4.	104.39	To comply with paragraph 104.38, whether an insurer has disclosed:			
		(a) its objectives, policies and processes for managing risks arising from insurance contracts and the methods used to manage those risks.			
		(b) information about insurance risk (both before and after risk mitigation by reinsurance), including information about:			
		(i) sensitivity to insurance risk (see paragraph 104.39A).			
		(ii) concentrations of insurance risk, including a description of how management determines concentrations and a description of the shared characteristic that identifies each concentration (e.g., type of insured event, geographical area, or currency).			
		(iii) actual claims compared with previous estimates (i.e., claims development). The disclosure about claims development shall go back to the period when the earliest material claim arose for which there is still uncertainty about the amount and timing of the claims payments, but need not go back more than ten years. Disclose of this information is not required for claims for which uncertainty about the amount and timing of claims payments is typically resolved within one year.			
		(c) information about credit risk, liquidity risk and market risk that paragraphs 107.31–107.42 would require if the insurance contracts were within the scope of Ind AS 107. However:			
		(i) the maturity analysis need not provided as required by paragraph 107.39(a) and (b) if it discloses information about the estimated			

S No	Paragraph Reference	Disclosure	Yes	No	N/A
		timing of the net cash outflows resulting from recognised insurance liabilities instead. This may take the form of an analysis, by estimated timing, of the amounts recognised in the balance sheet.			
		(ii) if an insurer uses an alternative method conditions, such as an embedded value analysis, it may use that sensitivity analysis to meet the requirement in paragraph 107.40(a). Such an insurer shall also provide the disclosures required by paragraph 107.41.			
		(d) information about exposures to market risk arising from embedded derivatives contained in a host insurance contract if the insurer is not required to, and does not, measure the embedded derivatives at fair value.			
5.	104.39A	To comply with paragraph 104.39(c)(i), whether an insurer has disclosed either (a) or (b) as follows:			
		(a) a sensitivity analysis that shows how profit or loss and equity would have been affected if changes in the relevant risk variable that were reasonably possible at the end of the reporting period had occurred; the methods and assumptions used in preparing the sensitivity analysis; and any changes from the previous period in the methods and assumptions used. However, if an insurer uses an alternative method to manage sensitivity to market conditions, such as an embedded value analysis, it may meet this requirement by disclosing that alternative sensitivity analysis and the disclosures required by paragraph 107.41.			
		(b) qualitative information about sensitivity, and information about those terms and conditions of insurance contracts that have a material effect on the amount, timing and uncertainty of the insurer's future cash flows.			

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

S No	Paragraph Reference	Disclosure	Y e s	N o	N A
1.	105.30 and 105.33	Whether the entity has made disclosure of following information that enables users of the financial statements to evaluate the financial effects of discontinued operations and disposals of non-current assets (or disposal groups):			
		(a) a single amount in the statement of profit and loss comprising the total of:			
		(i) the post-tax profit or loss of discontinued operations and			
		(ii) the post-tax gain or loss recognised on the measurement to fair value less costs to sell or on the disposal of the assets or disposal group(s) constituting the discontinued operation.			
		(b) an analysis of the single amount in (a) into:			
		(i) the revenue, expenses and pre-tax profit or loss of discontinued operations;			
		(ii) the related income tax expense as required by paragraph 12.81(h); and			
		(iii) the gain or loss recognised on the measurement to fair value less costs to sell or on the disposal of the assets or disposal group(s) constituting the discontinued operation.			
		(iv) the related income tax expense as required by paragraph 12.81(h). The analysis may be presented in the notes or in the statement of profit and loss. If it is presented in the statement of profit and loss it shall be presented in a section identified as relating to discontinued operations, ie separately from continuing operations. The analysis is not required for disposal groups that are newly acquired subsidiaries that meet the criteria to			

S No	Paragraph Reference	Disclosure	Y e s	N o	N A
		be classified as held for sale on acquisition (see paragraph 11).			
		(c) the net cash flows attributable to the operating, investing and financing activities of discontinued operations. These disclosures may be presented either in the notes or in the financial statements. These disclosures are not required for disposal groups that are newly acquired subsidiaries that meet the criteria to be classified as held for sale on acquisition (see paragraph 11).			
		(d) the amount of income from continuing operations and from discontinued operations attributable to owners of the parent. These disclosures may be presented either in the notes or in the statement of profit and loss.			
2.	105.34	Whether an entity has re-presentation the disclosures in paragraph 105.33 for prior periods presented in the financial statements so that the disclosures relate to all operations that have been discontinued by the end of the reporting period for the latest period presented.			
3.	105.35	(a) Whether the entity has made separate classification in discontinued operations adjustments in the current period to amounts previously presented in discontinued operations that are directly related to the disposal of a discontinued operation in a prior period.			
		(b) Whether, the entity has made disclosures of the nature and amount of such adjustments.			
4.	105.36	If an entity ceases to classify a component of an entity as held for sale, the results of operations of the component previously presented in discontinued operations in accordance with paragraphs 105.33–105.35 shall be reclassified and included in income from continuing operations for all periods presented. The amounts for prior periods shall be described as having been re-			

S No	Paragraph Reference	Disclosure	Y e s	N o	N A
		presented.			
5.	105.3 6A	In case entity committed to a sale plan involving loss of control of a subsidiary, then whether the entity has given disclosure of the information required in paragraphs 105.33–105.36 when the subsidiary is a disposal group that meets the definition of a discontinued operation in accordance with paragraph 105.32.			
6.	105.3 8	For non-current asset or disposal group classified as held for sale, whether the entity has disclosed:			
		(a) non-current asset and the assets of a disposal group classified as held for sale separately from other assets in the balance sheet.			
		(b) liabilities of a disposal group classified as held for sale separately from other liabilities in the balance sheet.			
		(c) assets and liabilities not offset and presented as a single amount.			
		(d) the major classes of assets and liabilities classified as held for sale either in the balance sheet or in the notes, except as permitted by paragraph 105.39.			
		(e) cumulative income or expense recognised in other comprehensive income relating to a non-current asset (or disposal group) classified as held for sale			
7.	105.3 9	Whether the entity has provided disclosure of the major classes of assets and liabilities is not required if the disposal group is a newly acquired subsidiary that meets the criteria to be classified as held for sale on acquisition (see paragraph 105.11).			
8.	105. 41	Whether the entity has disclosed the following information in the notes in the period in which a non-current asset (or disposal group) has been either classified as held for sale or sold:			
		(a) a description of the non-current asset (or			

S No	Paragraph Reference	Disclosure	Y e s	N o	N A
		disposal group);			
		(b) a description of the facts and circumstances of the sale, or leading to the expected disposal, and the expected manner and timing of that disposal;			
		(c) the gain or loss recognised in accordance with paragraphs 105.20–105.22 and, if not separately presented in the statement of profit and loss, the caption in the statement of profit and loss that includes that gain or loss;			
		(d) if applicable, the reportable segment in which the non-current asset (or disposal group) is presented in accordance with Ind AS 108, <i>Operating Segments</i> .			
9.	105.42	In case either paragraph 105.26 or paragraph 105.29 applies, whether the entity has disclosed, in the period of the decision to change the plan to sell the non-current asset (or disposal group);			
		(i) a description of the facts;			
		(ii) circumstances leading to the decision; and			
		(iii) the effect of the decision on the results of operations for the period and any prior periods presented.			

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

S No	Paragraph Reference	Disclosure	Yes	No	N A
1.	106.18	In case, on assessment, facts and circumstances suggest that the carrying amount of exploration and evaluation assets exceeds its recoverable amount, whether the entity has made disclosure of any resulting impairment loss in accordance with Ind AS 36, except as provided by paragraph 106.21.			
2.	106.23	Whether the entity has disclosed the information that identifies and explains the amounts recognised in its financial statements arising from the exploration for and evaluation of mineral resources.			
3.	106.24	To comply with paragraph 106.23, whether the entity has provided the disclosure of:			
		(a) its accounting policies for exploration and evaluation expenditures including the recognition of exploration and evaluation assets.			
		(b) the amounts of assets, liabilities, income and expense and operating and investing cash flows arising from the exploration for and evaluation of mineral resources.			
4.	106.25	Whether the entity has treated exploration and evaluation of assets as a separate class of assets and makes the disclosures required by either Ind AS 16 or Ind AS 38 consistent with how the assets are classified.			

Ind AS 107, *Financial Instruments: Disclosures*

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

S N o	Paragr aph Refere nce	Disclosure	Y e s	N o	N A
		Balance Sheet-Categories of financial assets and financial liabilities			
1.	107.6	When this Ind AS requires disclosures by class of financial instrument, whether the entity has grouped financial instruments into classes that are appropriate to the nature of the information disclosed and that have taken into account the characteristics of those financial instruments. Whether the entity has provided sufficient information to permit reconciliation to the line items presented in the Balance Sheet.			
2.	107.7	Whether the entity has disclosed information that enables users of its Financial Statement to evaluate the significance of financial instruments for its financial position and performance.			
3.	107.8	Whether the entity has disclosed the carrying amounts of each of the following categories, as specified in Ind AS 109, either in the balance sheet or in the notes:			
		(a) financial assets measured at fair value through profit or loss, showing separately (i) those designated as such upon initial recognition or subsequently in accordance with paragraph 109.6.7.1 and (ii) those mandatorily measured at fair value through profit or loss in accordance with Ind AS 109.			
		(b) financial liabilities at fair value through profit or loss, showing separately (i) those designated as such upon initial recognition or subsequently in accordance with paragraph 6.7.1 of Ind AS 109 and (ii) those that meet the definition of held for trading in Ind AS 109			
		(c) financial assets measured at amortised cost.			

S N o	Paragr aph Refere nce	Disclosure	Y e s	N o	N A
		(d) financial liabilities measured at amortised cost.			
		(e) financial assets measured at fair value through other comprehensive income, showing separately (i) financial assets that are measured at fair value through other comprehensive income in accordance with paragraph 109.4.1.2A; and (ii) investments in equity instruments designated as such upon initial recognition in accordance with paragraph 109. 5.7.5.			
		Balance Sheet-Financial assets or financial liabilities at fair value through profit or loss			
4.	107.9	If an entity has designated financial asset (or group of financial assets) as measured at fair value through profit or loss that would otherwise be measured at fair value through other comprehensive income or amortised cost, whether the entity has made disclosure of:			
		(a) the maximum exposure to credit risk (see paragraph 107.36(a)) of the financial asset (or group of financial assets) at the end of the reporting period.			
		(b) the amount by which any related credit derivatives or similar instruments mitigate that maximum exposure to credit risk (see paragraph 107.36(b)).			
		(c) the amount of change, during the period and cumulatively, in the fair value of the financial asset (or group of financial assets) that is attributable to changes in the credit risk of the financial asset determined either:			
		(i) as the amount of change in its fair value that is not attributable to changes in market conditions that give rise to market risk ; or			
		(ii) using an alternative method the entity believes more faithfully represents the amount of change in its fair value that is attributable to changes in the credit risk of			

S N o	Paragr aph Refere nce	Disclosure	Y e s	N o	N A
		the asset. Changes in market conditions that give rise to market risk include changes in an observed (benchmark) interest rate, commodity price, foreign exchange rate or index of prices or rates.			
		(d) the amount of the change in the fair value of any related credit derivatives or similar instruments that has occurred during the period and cumulatively since the financial asset was designated.			
5.	107.10	If an entity has designated financial liability as at fair value through profit or loss in accordance with paragraph 109.4.2.2 and is required to present the effects of changes in that liability's credit risk in other comprehensive income (see paragraph 109.5.7.7), whether it has provided disclosure of:			
		(a) the amount of change, cumulatively, in the fair value of the financial liability that is attributable to changes in the credit risk of that liability (see paragraphs 109.B5.7.13-109.B5.7.20) for guidance on determining the effects of changes in a liability's credit risk).			
		(b) the difference between the financial liability's carrying amount and the amount the entity would be contractually required to pay at maturity to the holder of the obligation.			
		(c) any transfers of the cumulative gain or loss within equity during the period including the reason for such transfers.			
		(d) if a liability is derecognised during the period, the amount (if any) presented in other comprehensive income that was realised at derecognition.			
6.	107.10 A	In case a financial liability has been designated as at fair value through profit or loss in accordance with paragraph 109.4.2.2 and is required to present all changes in the fair value of that liability (including the effects of changes in the credit risk of the liability) in profit or loss (see paragraphs 109.5.7.7			

S N o	Paragr aph Refere nce	Disclosure	Y e s	N o	N A
		and 109.5.7.8), disclosure of:			
		(a) the amount of change, during the period and cumulatively, in the fair value of the financial liability that is attributable to changes in the credit risk of that liability (see paragraphs 109.B5.7.13–109.B5.7.20 for guidance on determining the effects of changes in a liability's credit risk); and			
		(b) the difference between the financial liability's carrying amount and the amount the entity would be contractually required to pay at maturity to the holder of the obligation.			
7.	107.11	Whether the entity has provided disclosure of:			
		(a) a detailed description of the methods used to comply with the requirements in paragraphs 107.9(c), 107.10(a) and 107.10A(a) and paragraph 109.5.7.7(a), including an explanation of why the method is appropriate			
		(b) in case it is believed that the disclosure has given, either in the balance sheet or in the notes, to comply with the requirements in paragraph 107.9(c), 107.10(a) or 107.10A(a) or paragraph 109. 5.7.7(a) does not faithfully represent the change in the fair value of the financial asset or financial liability attributable to changes in its credit risk, the reasons for reaching this conclusion and the factors it believes are relevant.			
		(c) a detailed description of the methodology or methodologies used to determine whether presenting the effects of changes in a liability's credit risk in other comprehensive income would create or enlarge an accounting mismatch in profit or loss (see paragraphs 109.5.7.7 and 109.5.7.8). In case the effects of changes in a liability's credit risk in profit or loss (see paragraph 109.5.7.8), is required to present, the disclosure must include a detailed description of			

S N o	Paragr aph Refere nce	Disclosure	Y e s	N o	N A
		the economic relationship described in paragraph 109.B5.7.6.			
8.	107.11 A	In case investments in equity instruments are designated to be measured at fair value through other comprehensive income, as permitted by paragraph 109.5.7.5, whether the entity has made disclosure of:			
		(a) which investments in equity instruments have been designated to be measured at fair value through other comprehensive income.			
		(b) the reasons for using this presentation alternative.			
		(c) the fair value of each such investment at the end of the reporting period.			
		(d) dividends recognised during the period, showing separately those related to investments derecognised during the reporting period and those related to investments held at the end of the reporting period.			
		(e) any transfers of the cumulative gain or loss within equity during the period including the reason for such transfers.			
9.	107.11 B	In case investments in equity instruments measured at fair value through other comprehensive income is derecognised during the reporting period, whether the disclosure of the following has been made:			
		(a) the reasons for disposing of the investments.			
		(b) the fair value of the investments at the date of derecognition.			
		(c) the cumulative gain or loss on disposal.			
10.	107.12 B	If, in the current or previous reporting periods, entity has reclassified any financial assets in accordance with paragraph 109.4.4.1, then whether the entity has for each such event, disclosed the following:			
		(a) the date of reclassification.			
		(b) a detailed explanation of the change in business			

S N o	Paragr aph Refere nce	Disclosure	Y e s	N o	N A
		model and a qualitative description of its effect on the entity's financial statements.			
		(c) the amount reclassified into and out of each category.			
11.	107.12 C	For each reporting period following reclassification until de-recognition, whether the entity has disclosed for assets reclassified out of the fair value through profit or loss category so that they are measured at amortised cost or fair value through other comprehensive income in accordance with paragraph 109.4.4.1:			
		(a) the effective interest rate determined on the date of reclassification; and			
		(b) the interest revenue recognised.			
12.	107.12 D	If, since its last annual reporting date, financial assets reclassified out of the fair value through other comprehensive income category so that they are measured at amortised cost or out of the fair value through profit or loss category so that they are measured at amortised cost or fair value through other comprehensive income, whether it has disclosed:			
		(a) the fair value of the financial assets at the end of the reporting period; and			
		(b) the fair value gain or loss that would have been recognised in profit or loss or other comprehensive income during the reporting period if the financial assets had not been reclassified.			
13.	107.13 A	Disclosures in paragraphs 107.13B–107.13E supplement the other disclosure requirements of Ind AS 107 and whether these are given for all recognised financial instruments that are set off in accordance with paragraph 32.42. Whether these disclosures also given with respect to recognised financial instruments that are subject			

S N o	Paragr aph Refere nce	Disclosure	Y e s	N o	N A
		to an enforceable master netting arrangement or similar agreement, irrespective of whether they are set off in accordance with paragraph 32.42.			
14.	107.13 B	Whether the entity has given disclosure of information to enable users of financial statements to evaluate the effect or potential effect of netting arrangements on the entity's financial position. This includes the effect or potential effect of rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities that are within the scope of paragraph 107.13A.			
15.	107.13 C	To meet the objective in paragraph 107.13B, whether the entity has provided disclosure of, at the end of the reporting period, the following quantitative information separately for recognised financial assets and recognised financial liabilities that are within the scope of paragraph 107.13A:			
		(a) the gross amounts of those recognised financial assets and recognised financial liabilities;			
		(b) the amounts that are set-off in accordance with the criteria in paragraph 32.42 when determining the net amounts presented in the statement of financial position;			
		(c) the net amounts presented in the balance sheet;			
		(d) the amounts subject to an enforceable master netting arrangement or similar agreement that are not otherwise included in paragraph 107.13C(b), including:			
		(i) amounts related to recognised financial instruments that do not meet some or all of the offsetting criteria in paragraph 32.42; and			
		(ii) amounts related to financial collateral (including cash collateral); and			
		(e) the net amount after deducting the amounts in (d) from the amounts in (c) above.			
		The information required by this paragraph shall be			

S N o	Paragr aph Refere nce	Disclosure	Y e s	N o	N A
		presented in a tabular format, separately for financial assets and financial liabilities, unless another format is more appropriate.			
16.	107.13 D	Whether the total amount disclosed in accordance with paragraph 107.13C(d) for an instrument is limited to the amount in paragraph 107.13C(c) for that instrument.			
17.	107.13 E	Whether the entity has provided a description in the disclosures of the rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities subject to enforceable master netting arrangements and similar agreements that are disclosed in accordance with paragraph 107.13C(d), including the nature of those rights.			
18.	107.13 F	If the information required by paragraphs 107.13B–107.13E is disclosed by entity in more than one note to the financial statements, then whether the entity has given cross-reference between those notes.			
19.	107.14	Whether the entity has made disclosure of the following:			
		(a) the carrying amount of financial assets it has pledged as collateral for liabilities or contingent liabilities, including amounts that have been reclassified in accordance with paragraph 109.3.2.23(a); and			
		(b) the terms and conditions relating to its pledge.			
20.	107.15	In case an entity holds collateral (of financial or non-financial assets) and is permitted to sell or repledge the collateral in the absence of default by the owner of the collateral, whether it has disclosed the following:			
		(a) the fair value of the collateral held;			
		(b) the fair value of any such collateral sold or repledged, and whether the entity has an obligation to return it; and			
		(c) the terms and conditions associated with its use			

S N o	Paragr aph Refere nce	Disclosure	Y e s	N o	N A
		of the collateral.			
21.	107.16 A	Whether the carrying amount of financial assets measured at fair value through other comprehensive income in accordance with paragraph 109.4.1.2A is not reduced by a loss allowance and an entity has not presented the loss allowance separately in the balance sheet as a reduction of the carrying amount of the financial asset. In this case, whether disclosure of the loss allowance in the notes to the financial statements.			
22.	107.17	If an entity has issued an instrument that contains both a liability and an equity component (see paragraph 32.28) and the instrument has multiple embedded derivatives whose values are interdependent (such as a callable convertible debt instrument), whether it has disclosed the existence of those features.			
23.	107.18	For loans payable recognised at the end of the reporting period, whether the entity has disclosed of:			
		(a) details of any defaults during the period of principal, interest, sinking fund, or redemption terms of those loans payable;			
		(b) the carrying amount of the loans payable in default at the end of the reporting period; and			
		(c) whether the default was remedied, or the terms of the loans payable were renegotiated, before the financial statements were approved for issue.			
24.	107.19	If, during the period, there were breaches of loan agreement terms other than those described in paragraph 107.18, whether the entity has made disclosure of the same information as required by paragraph 107.18 if those breaches permitted the lender to demand accelerated repayment (unless the breaches were remedied, or the terms of the loan were renegotiated, on or before the end of the reporting period).			

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25.	107.20	Whether the entity has provided disclosure of items of income, expense, gains or losses either in the statement of profit and loss or in the notes:			
		(a) net gains or net losses on:			
		(i) financial assets or financial liabilities measured at fair value through profit or loss, showing separately those on financial assets or financial liabilities designated as such upon initial recognition or subsequently in accordance with paragraph 109.6.7.1, and those on financial assets or financial liabilities that are mandatorily measured at fair value through profit or loss in accordance with Ind AS 109. For financial liabilities designated as at fair value through profit or loss, an entity shall show separately the amount of gain or loss recognised in other comprehensive income and the amount recognised in profit or loss			
		(ii) financial liabilities measured at amortised cost.			
		(iii) financial assets measured at amortised cost.			
		(iv) investments in equity instruments designated at fair value through other comprehensive income in accordance with paragraph 109.5.7.5.			
		(v) financial assets measured at fair value through other comprehensive income in accordance with paragraph 109.4.1.2A, showing separately the amount of gain or loss recognised in other comprehensive income during the period and the amount reclassified upon derecognition from accumulated other comprehensive income to profit or loss for the period.			
		(b) Total interest revenue and total interest expense (calculated using the effective interest method) for financial assets that are measured at			

S N o	Paragr aph Refere nce	Disclosure	Y e s	N o	N A
		amortised cost or that are measured at fair value through other comprehensive income in accordance with paragraph 109.4.1.2A (showing these amounts separately); or financial liabilities that are not measured at fair value through profit or loss, and			
		(c) Fee income and expense (other than amounts included in determining the effective interest rate) arising from:			
		(i) Financial assets and financial liabilities that are not at fair value through profit or loss, and			
		(ii) Trust and other fiduciary activities that result in the holding or investing of assets on behalf of individuals, trusts, retirement benefit plans, and other institutions.			
26.	107.20 A	Whether the entity has provided the disclosure of an analysis of the gain or loss recognised in the statement of profit and loss, arising from the derecognition of financial assets measured at amortised cost, showing separately gains and losses arising from derecognition of those financial assets along with the reasons for derecognition.			
27.	107.21 and 107.B5	Whether the entity has given disclosure of, in accordance with paragraph 1.117, in the summary of significant accounting policies, the measurement basis (or bases) used in preparing the financial statements and the other accounting policies used that are relevant to an understanding of the financial statements. For financial instruments, such disclosures may include:			
		(a) For financial liabilities designated as at fair value through profit or loss:			
		(i) The nature of the financial liabilities the entity has designated as at fair value through profit or loss,			

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		(ii) The criteria for so designating such financial liabilities on initial recognition, and			
		(iii) How the entity has satisfied the conditions in paragraph 109.4.2.2 for such designation.			
		(b) For financial assets designated as measured at fair value through profit or loss:			
		(i) The nature of the financial assets the entity has designated as measured at fair value through profit or loss, and			
		(ii) How the entity has satisfied the criteria in paragraph 109.4.1.5 for such designation.			
		(c) Whether regular way purchases and sales of financial assets are accounted for at trade date or settlement date,			
		(d) How net gains and losses on each category of financial instrument are determined, and			
		(e) The judgements, apart from those involving estimations, that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.			
28.	107.21 A	Whether the entity has applied the disclosure requirements in paragraphs 107.21B-107.24F for those risk exposures that it hedges, and for which it elects to apply hedge accounting. Has the entity disclosed the following information about:			
		(a) The entity's risk management strategy and how it is applied to manage risk,			
		(b) How the entity's hedging activities may affect the amount, timing and uncertainty of its future cash flows, and			
		(c) The effect that hedge accounting has had on the entity's balance sheet, statement of profit and loss and statement of changes in equity.			

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29.	107.21 B	To ensure that all the relevant disclosures have been presented in a single note or separate section in its financial statements, or if not, has the entity adequately cross-referenced the information located elsewhere from the financial statements to some other statement, such as a management commentary or risk report, that is available to users of the financial statements on the same terms as the financial statements and at the same time.			
30.	107.21 D	To meet the objectives in paragraph 107.21A, entity shall (except as otherwise specified below) determine how much detail to disclose, how much emphasis to place on different aspects of the disclosure requirements, the appropriate level of aggregation or disaggregation, and whether users of financial statements need additional explanations to evaluate the quantitative information disclosed. Whether the entity has ensured the same level of aggregation / disaggregation in the disclosure as it has in for related information between this standard and Ind AS 113, <i>Fair Value Measurement</i> .			
31.	107.22 A	Whether the entity has explained its risk management strategy for each risk category of risk exposures that has been hedge and for which hedge accounting is applied, such that users are able to evaluate:			
		a) How each risk arises,			
		b) How the entity manages risk, including whether the entity hedges an item in its entirety for all risks or hedges a risk component (or components) of an item and why, and			
		c) The extent of risk exposures being managed.			
32.	107.22 B	To meet the requirement in paragraph 107.22A, whether the entity has provided a description of following information:			
		(a) The hedging instruments that are used (and how they are used) to hedge risk exposures,			

S N o	Paragr aph Refere nce	Disclosure	Y e s	N o	N A
		(b) How the entity determined the economic relationship between the hedged item and the hedging instrument for the purpose of assessing hedge effectiveness, and			
		(c) How the entity had established the hedge ratio and what the sources of hedge ineffectiveness are.			
33.	107.22 C	In addition to disclosure required in paragraphs 107.22A-107.22B, qualitative or quantitative whether the entity has provided the information about the following, when a specific risk component is designated as a hedged item:			
		(a) How the entity determined the risk component that is designated as the hedged item (including a description of the nature of the relationship between the risk component and the item as a whole), and			
		(b) How the risk component relates to the item in its entirety.			
34.	107.23 A 107.23 B	Whether the entity has, unless exempted by Paragraph 23C provided disclosure, by risk category, quantitative information to allow users of financial statements to evaluate the terms and conditions of hedging instruments and how they affect the amount, timing and uncertainty of future cash flows of the entity: To meet the above requirements the entity is required to provide a breakdown that discloses:			
		(a) A profile of the timing of the nominal amount of the hedging instrument, and			
		(b) If applicable, the average price or rate of the hedging instrument.			
35.	107.23 C	In situations where entity frequently resets its hedging relationships because both the hedging instrument and the hedged item frequently change (i.e. the entity uses a dynamic process in which both the exposure and the hedging instruments used to			

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		manage that exposure do not remain the same for long) then, entity is exempt from providing the disclosure required by paragraph 107.23A and 107.23B; and in such case, whether the entity has disclosed:			
		(i) Information about what the ultimate risk management strategy is in relation to those hedging relationships			
		(ii) A description of how it reflects its risk management strategy by using hedge accounting and designating those particular hedging relationships, and			
		(iii) An indication of how frequently the hedging relationships are discontinued and restarted as part of the entity's process in relation to those hedging relationships.			
36.	107.23 D	Whether the entity has disclosed by risk category a description of the sources of hedge ineffectiveness that are expected to affect the hedging relationship during its term.			
37.	107.23 E	If other sources of hedge ineffectiveness emerge in a hedging relationship, whether the entity has provided disclosure of those sources by risk category and explained the resulting hedge ineffectiveness.			
38.	107.23 F	For cash flow hedges, whether the entity has provided disclosure of a description of a forecast transaction for which hedge accounting had been used in the previous period, but which is no longer expected to occur for cash flow hedges.			
39.	107.24 A	Whether the entity has provided disclosure in a tabular format, of the following amounts related to items designated as hedging instruments separately by risk category for each type of hedge (fair value hedge, cash flow hedge or hedge of a net investment in a foreign operation):			
		(a) The carrying amount of the hedging instruments			

S N o	Paragr aph Refere nce	Disclosure	Y e s	N o	N A
		(financial assets separately from financial liabilities),			
		(b) The line item in the balance sheet that includes the hedging instrument,			
		(c) The change in fair value of the hedging instrument used as the basis for recognising hedge ineffectiveness for the period, and			
		(d) The nominal amounts (including quantities such as tonnes or cubic metres) of the hedging instruments.			
40.	107.24 B	Whether the entity has provided disclosure in a tabular format, of the following amount related to hedged items separately by risk category for each type of hedge as follows:			
		(a) For fair value hedges:			
		(i) The carrying amount of the hedged item recognised in the balance sheet (presenting assets separately from liabilities),			
		(ii) The accumulated amount of fair value hedge adjustments on the hedged item included in the carrying amount of the hedged item recognised in the balance sheet (presenting assets separately from liabilities),			
		(iii) The line item in the balance sheet that includes the hedged item,			
		(iv) The change in value of the hedged item used as the basis for recognising hedge ineffectiveness for the period, and			
		(v) The accumulated amount of fair value hedge adjustments remaining in the balance sheet for any hedged items that have ceased to be adjusted for hedging gains and losses in accordance with paragraph 109.6.5.10.			
		(b) For cash flow hedges and hedges of a net			

S N o	Paragr aph Refere nce	Disclosure	Y e s	N o	N A
		investment in a foreign operation:			
		(i) The change in value of the hedged item used as the basis for recognising hedge ineffectiveness for the period (i.e. for cash flow hedges the change in value used to determine the recognised hedge ineffectiveness in accordance with paragraph 109.6.5.11(c)),			
		(ii) The balances in the cash flow hedge reserve and the foreign currency translation reserve for continuing hedges that are accounted for in accordance with paragraphs 109.6.5.11 and 109.6.5.13(a), and			
		(iii) The balances remaining in the cash flow hedge reserve and the foreign currency translation reserve from any hedging relationships for which hedge accounting is no longer applied.			
41.	107.24 C	Whether the entity has given disclosure in a tabular format, of the following amounts separately by risk category for the types of hedges:			
		a) For fair value hedges:			
		i) Hedge ineffectiveness, and			
		ii) The line item in the statement of profit and loss that includes the recognised hedge ineffectiveness.			
		b) For cash flow hedges and hedges of a net investment in a foreign operation:			
		i) Hedging gains or losses of the reporting period that were recognised in other comprehensive income,			
		ii) Hedge ineffectiveness recognised in profit or loss			
		iii) The line item in the statement of profit and loss that includes the recognised hedge ineffectiveness,			

S N o	Paragr aph Refere nce	Disclosure	Y e s	N o	N A
		iv) The amount reclassified from the cash flow hedge reserve or the foreign currency translation reserve into profit or loss as a reclassification adjustment (see Ind AS 1) (differentiating between amounts for which hedge accounting had previously been used, but for which the hedged future cash flows are no longer expected to occur, and amounts that have been transferred because the hedged item has affected profit or loss),			
		v) The line item in the statement of profit and loss that includes the reclassification adjustment (see Ind AS 1), and			
		vi) For hedges of net positions, the hedging gains or losses recognised in a separate line item in the statement of profit and loss (see paragraph 109.6.6.4)			
42.	107.24 D	Whether the entity has disclosure the fact and the reason, if the entity believes that the volume of hedging relationships to exemption in paragraph 107.23C applies, is unrepresentative of normal volumes during the period (i.e. the volume at the reporting date does not reflect the volumes during the period).			
43.	107.24 E	Whether the entity has provided a reconciliation of each component of equity and an analysis of other comprehensive income in accordance with Ind AS 1 that, taken together that:			
		(a) differentiates, at a minimum, between the amounts that relate to the disclosures in paragraph 107.24C(b)(i) and 107.24C(b)(iv) as well as the amounts accounted for in accordance with paragraph 109.6.5.11(d)(i) and 109.6.5.11(d)(iii),			
		(b) differentiates between the amounts associated with the time value of options that hedge transaction related hedged items and the amounts associated with the time value of			

S N o	Paragr aph Refere nce	Disclosure	Y e s	N o	N A
		options that hedge time-period related hedged items when an entity accounts for the time value of an option in accordance with paragraph 109.6.5.15, and			
		(c) differentiates between the amounts associated with forward elements of forward contracts and the foreign currency basis spreads of financial instruments that hedge transaction related hedged items, and the amounts associated with forward elements of forward contracts and the foreign currency basis spreads of financial instruments that hedge time-period related hedged items when an entity accounts for those amounts in accordance with paragraph 109.6.5.16.			
44.	107.24 F	Whether the entity has given disclosure of the information required in paragraph 107.24E separately by risk category. Disaggregation by risk may be provided in notes to financial statements.			
45.	107.24 G	Whether the entity has provided disclosure of the following, if the entity has designated a financial instrument, or a proportion of it, as measured at fair value through profit or loss because it uses a credit derivative to manage the credit risk of that financial instrument:			
		(a) For credit derivatives that have been used to manage the credit risk of financial instruments designated as measured at fair value through profit or loss in accordance with paragraph 109.6.7.1, a reconciliation of each of the nominal amount and the fair value at the beginning and at the end of the period,			
		(b) The gain or loss recognised in profit or loss on designation of a financial instrument, or a proportion of it, as measured at fair value through profit or loss in accordance with paragraph 109.6.7.1, and			

S N o	Paragr aph Refere nce	Disclosure	Y e s	N o	N A
		(c) On discontinuation of measuring a financial instrument, or a proportion of it, at fair value through profit or loss, that financial instrument's fair value that has become the new carrying amount in accordance with paragraph 109.6.7.4(b) and the related nominal or principal amount.			
46.	107.25	Except as set out in paragraph 107.29, whether the entity has, for each class of financial assets and financial liabilities (see paragraph 107.6), provided a disclosure of the fair value of that class of assets and liabilities in a way that permits it to be compared with its carrying amount.			
47.	107.26	While disclosing fair values, whether the entity has grouped financial assets and financial liabilities into classes and ensured that it offsets them only to the extent that their carrying amounts are offset in the balance sheet.			
48.	107.28 and 107.29	Whether the entity has given disclosure of the following by class of financial asset or financial liability, if the entity does not recognise a gain or loss on initial recognition of a financial asset or financial liability because the fair value is neither evidenced by a quoted price in an active market for an identical asset or liability (i.e. a Level 1 input) nor based on a valuation technique that uses only data from observable markets (see paragraph 109.B5.1.2A):			
		(a) the accounting policy for recognising in profit or loss the difference between the fair value at initial recognition and the transaction price to reflect a change in factors (including time) that market participants would take into account when pricing the asset or liability (see paragraph 109.B5.1.2A(b)),			
		(b) the aggregate difference yet to be recognised in profit or loss at the beginning and end of the period and a reconciliation of changes in the			

S N o	Paragr aph Refere nce	Disclosure	Y e s	N o	N A
		balance of this difference, and			
		(c) why the entity concluded that the transaction price was not the best evidence of fair value, including a description of the evidence that supports the fair value?			
		<i>(Note: Disclosures of fair value are not required when the carrying amount is a reasonable approximation of fair value; for a contract containing a discretionary participation feature (as described in Ind AS 104) if the fair value of that feature cannot be measured reliably; or for lease liability.)</i>			
49.	107.30	Whether the entity has given disclosure of the following information for a contract containing a discretionary participation feature (as described in Ind AS 104) if the fair value of that feature cannot be measured reliably to help users of the financial statements make their own judgements about the extent of possible differences between the carrying amount of those contracts and their fair value:			
		(a) the fact that fair value information has not been disclosed for these instruments because their fair value cannot be measured reliably,			
		(b) a description of the financial instruments, their carrying amount, and an explanation of why fair value cannot be measured reliably,			
		(c) information about the market for the instruments,			
		(d) information about whether and how the entity intends to dispose of the financial instruments, and			
		(e) if financial instruments whose fair value previously could not be reliably measured are derecognised, that fact, their carrying amount at the time, of derecognition, and the amount of gain or loss recognised.			
50.	107.31 -	Whether the entity has given the disclosure of information that enables users of its financial			

S N o	Paragr aph Refere nce	Disclosure	Y e s	N o	N A
	107.32 A	<p>statements to evaluate the nature and extent of risks arising from financial instruments to which the entity is exposed at the end of the reporting period.</p> <p><i>(Note: These risks typically include, but are not limited to, market risk, liquidity risk and credit risk. Qualitative disclosures should be provided in the context of quantitative disclosures to enable users to link related disclosures and form an overall picture of the nature and extent of risks arising from financial instruments. The interaction between qualitative and quantitative disclosures contributes to disclosure of information in a way that better enables users to evaluate an entity's exposure to risks.)</i></p>			
51.	107.33	Whether the entity has given disclosure of the following qualitative disclosures for each type of risk (credit risk, liquidity risk and market risk) arising from financial instruments:			
		(a) the exposures to risk and how they arise,			
		(b) its objectives, policies and processes for managing the risk and the methods used to measure the risk, and			
		(c) any changes in (a) or (b) from the previous period.			
52.	107.34	Whether the entity has given disclosure of the following quantitative disclosures for each type of risk (credit risk, liquidity risk and market risk) arising from financial instruments:			
		(a) summary quantitative data about its exposure to that risk at the end of the reporting period. This disclosure shall be based on the information provided internally to key management personnel of the entity (as defined in Ind AS 24, <i>Related Party Disclosures</i>),			
		(b) the disclosures required by paragraphs 107.36-107.42, to the extent not provided in (a) above, and			

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		(c) concentrations of risk if not apparent from the disclosures made in accordance with (a) and (b) which shall include:			
		i) a description of how management determines concentrations;			
		ii) a description of the shared characteristic that identifies each concentration; and			
		(d) the amount of the risk exposure associated with all financial instruments sharing that characteristic			
53.	107.35	If the quantitative data disclosed as at the end of the reporting period are unrepresentative of the entity's exposure to risk during the period, whether the further information that is representative has been provided by the entity			
54.	107.35 A	Whether the entity has given disclosures under paragraphs 107.35F-107.35N required to be provided for financial instruments to which the impairment requirements in Ind AS 109 are applied.			
55.	107.35 B	Whether the entity has provided disclosure of the following with the objective of enabling users of financial statements to understand the effect of credit risk on the amount, timing and uncertainty of future cash flows:			
		(a) information about the entity's credit risk management practices and how they relate to the recognition and measurement of expected credit losses, including the methods, assumptions and information used to measure expected credit losses,			
		(b) quantitative and qualitative information that allows users of financial statements to evaluate the amounts in the financial statements arising from expected credit losses, including changes in the amount of expected credit losses and the reasons for those changes, and			
		(c) information about the entity's credit risk			

S N o	Paragr aph Refere nce	Disclosure	Y e s	N o	N A
		exposure (i.e. the credit risk inherent in an entity's financial assets and commitments to extend credit) including significant credit risk concentrations?			
		<i>(Note: If the above information is disclosed elsewhere, it needs to be adequately cross-referenced.)</i>			
56.	107.35 C	An entity need not duplicate information that is already presented elsewhere, provided that the information is incorporated by cross reference from the financial statements to other statements, such as a management commentary or risk report that is available to users of the financial statements on the same terms as the financial statements and at the same time. Without the information incorporated by cross-reference, the financial statements are incomplete.			
57.	107.35 E	If the disclosures provided in accordance with paragraphs 107.35F–107.35N are insufficient to meet the objectives in paragraph 107.35B, whether the entity has provided disclosure of additional information that is necessary to meet those objectives.			
58.	107.35 F	Whether the entity has disclosed explanation of credit risk management practices and how they relate to the recognition and measurement of expected credit losses. To meet this objective, whether the entity has disclosed the following information to enable users of financial statements to understand and evaluate:			
		(a) how the entity determined whether the credit risk of financial instruments has increased significantly since initial recognition, including, if and how:			
		(i) financial instruments are considered to have low credit risk in accordance with paragraph 109.5.5.10, including the classes of financial instruments to which it applies, and			

S N o	Paragr aph Refere nce	Disclosure	Y e s	N o	N A
		(ii) the presumption in paragraph 109.5.5.11, that there have been significant increases in credit risk since initial recognition when financial assets are more than 30 days past due, has been rebutted,			
		(b) the entity's definitions of default, including the reasons for selecting those definitions, which may include:			
		i) the qualitative and quantitative factors considered in defining default;			
		ii) whether different definitions have been applied to different types of financial instruments; and			
		iii) assumptions about the cure rate (ie the number of financial assets that return to a performing status) after a default occurred on the financial asset			
		(c) how the instruments were grouped if expected credit losses were measured on a collective basis,			
		(d) how an entity determined that financial assets are credit-impaired financial assets,			
		(e) the entity's write-off policy, including the indicators that there is no reasonable expectation of recovery and information about the policy for financial assets that are written-off but are still subject to enforcement activity, and			
		(f) how the requirements in paragraph 109.5.5.12 for the modification of contractual cash flows of financial assets have been applied, including how the entity:			
		i. determines whether the credit risk on a financial asset that has been modified while the loss allowance was measured at an amount equal to lifetime expected credit losses, has improved to the extent that the loss allowance reverts to being measured at			

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		an amount equal to 12-month expected credit losses in accordance with paragraph 109.5.5.5, and			
		ii. monitors the extent to which the loss allowance on financial assets meeting the criteria in (i) is subsequently re - measured at an amount equal to lifetime expected credit losses in accordance with paragraph 109.5.5.3.			
59.	107.35 G	Whether the entity provided disclosure of the following to explain the inputs assumptions and estimation techniques used to apply the requirements in section 5.5 of Ind AS 109:			
		(a) the basis of inputs and assumptions and the estimation techniques used to:			
		(i) measure the 12-month and lifetime expected credit losses,			
		(ii) determine whether the credit risk of financial instruments have increased significantly since initial recognition, and			
		(iii) determine whether a financial asset is a credit-impaired financial asset.			
		(b) how forward-looking information has been incorporated into the determination of expected credit losses, including the use of macroeconomic information, and			
		(c) changes in the estimation techniques or significant assumptions made during the reporting period and the reasons for those changes.			
60.	107.35 H	Whether the entity has given a reconciliation by class of financial instrument from opening balance to closing balance of the loss allowance, in a tabular form showing separately the changes during the period for:			
		(a) the loss allowance measured at an amount equal to 12-month expected credit losses,			

S N o	Paragr aph Refere nce	Disclosure	Y e s	N o	N A
		(b) the loss allowance measured at an amount equal to lifetime expected credit losses for:			
		(i) financial instruments for which credit risk has increased significantly since initial recognition but that are not credit-impaired financial assets,			
		(ii) financial assets that are credit-impaired at the reporting date (but that are not purchased or originated credit-impaired), and			
		(iii) trade receivables, contract assets or lease receivables for which the loss allowances are measured in accordance with paragraph 109.5.5.15			
		(iv) financial assets that are purchased or originated credit-impaired, including disclosure of the total amount of undiscounted expected credit losses at initial recognition on financial assets initially recognised during the reporting period.			
61.	107.35 I	Whether the entity has disclosed an explanation of how significant changes in the gross carrying amount of financial instruments contributed to changes in the loss allowance for each class of financial instrument, including relevant qualitative and quantitative information provided separately for financial instruments that represent the loss allowance as disclosed in paragraph 107.35H(a)-(c).			
62.	107.35 J	Whether the entity has given disclosure of the following with the objective of enabling users of financial statements to understand the nature and effect of modifications of contractual cash flows on financial assets that have not resulted in de-recognition and the effect of such modifications on the measurement of expected credit losses:			
		(a) the amortised cost before the modification and the net modification gain or loss recognised for financial assets for which the contractual cash			

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		flows have been modified during the reporting period while they had a loss allowance measured at an amount equal to lifetime expected credit losses; and			
		(b) the gross carrying amount at the end of the reporting period of financial assets that have been modified since initial recognition at a time when the loss allowance was measured at an amount equal to lifetime expected credit losses and for which the loss allowance has changed during the reporting period to an amount equal to 12-month expected credit losses.			
63.	107.35 K	Whether the entity has disclosed the following, by class of financial instrument with objective of enabling users of financial statements to understand the effect of collateral and other credit enhancements on the amounts arising from expected credit losses:			
		(a) the amount that best represents its maximum exposure to credit risk at the end of the reporting period without taking account of any collateral held or other credit enhancements (e.g. netting agreements that do not qualify for offset in accordance with Ind AS 32),			
		(b) a narrative description of collateral held as security and other credit enhancements, including:			
		(i) a description of the nature and quality of the collateral held,			
		(ii) an explanation of any significant changes in the quality of that collateral or credit enhancements as a result of deterioration or changes in the collateral policies of the entity during the reporting period, and			
		(iii) information about financial instruments for which an entity has not recognised a loss allowance because of the collateral.			

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		(c) quantitative information about the collateral held as security and other credit enhancements for financial assets that are credit-impaired at the reporting date.			
64.	107.35 L	Whether the entity has given disclosure of the contractual amount outstanding on financial assets that were written off during the reporting period and are still subject to enforcement activity.			
65.	107.35 M- 107.35 N	Whether the entity has given disclosure of, the gross carrying amount of financial assets and the exposure to credit risk on loan commitments and financial guarantee contracts, by credit risk rating grades, to enable users of financial statements to assess the entity's credit risk exposure and understand its significant credit risk concentrations separately for the following financial instruments:			
		(a) for which the loss allowance is measured at an amount equal to 12-month expected credit losses,			
		(b) for which the loss allowance is measured at an amount equal to lifetime expected credit losses (gross carrying amount of financial instruments to be separately disclosed for which lifetime ECL have been measured on a collective basis) and that are:			
		(i) financial instruments for which credit risk has increased significantly since initial recognition but that are not credit-impaired financial assets,			
		(ii) financial assets that are credit-impaired at the reporting date (but that are not purchased or originated credit-impaired), and			
		(iii) trade receivables, contract assets or lease receivables for which the loss allowances are measured in accordance with paragraph 109.5.5.15.			
		(c) that are purchased or originated credit-impaired			

S N o	Paragr aph Refere nce	Disclosure	Y e s	N o	N A
		financial assets.			
		<i>(Note: For trade receivables, contract assets and lease receivables to which an entity applies paragraph 109.5.5.15, the information provided in paragraph 107.35M may be based on a provision matrix (see paragraph 109.B5.5.35.)</i>			
66.	107.36	Whether the entity has provided disclosure of the following by class of financial instrument for all financial instruments within the scope of Ind AS 107, but to which the impairment requirements in Ind AS 109 are not applied:			
		(a) the amount that best represents its maximum exposure to credit risk at the end of the reporting period without taking account of any collateral held or other credit enhancements (e.g. netting agreements that do not qualify for offset in accordance with Ind AS 32); this disclosure is not required for financial instruments whose carrying amount best represents the maximum exposure to credit risk, and			
		(b) a description of collateral held as security and other credit enhancements, and their financial effect (e.g. quantification of the extent to which collateral and other credit enhancements mitigate credit risk) in respect of the amount that best represents the maximum exposure to credit risk (whether disclosed in accordance with (a) or represented by the carrying amount of a financial instrument).			
67.	107.38	If an entity has obtained financial or non-financial assets during the period by taking possession of collateral it holds as security or calling on other credit enhancements (e.g. guarantees), and such assets meet the recognition criteria in other Ind AS, whether the entity has disclosed the following for such assets held at the reporting date:			
		(a) The nature and carrying amount of the assets,			

S N o	Paragr aph Refer ence	Disclosure	Y e s	N o	N A
		and			
		(b) When the assets are not readily convertible into cash, its policies for disposing of such assets or for using them in its operations.			
68.	107.39	Whether the entity has given disclosure of the following with reference to the liquidity risk of financial instruments:			
		(a) a maturity analysis for non-derivative financial liabilities (including issued financial guarantee contracts) that shows the remaining contractual maturities,			
		(b) a maturity analysis for derivative financial liabilities. The maturity analysis shall include the remaining contractual maturities for those derivative financial liabilities for which contractual maturities are essential for an understanding of the timing of the cash flows, and			
		(c) a description of how it manages the liquidity risk inherent in (a) and (b) above.			
69.	107.40	Whether the entity has provided disclosure of the following, in case entity does not prepare a sensitivity analysis as described in paragraph 107.41:			
		(a) a sensitivity analysis for each type of market risk to which the entity is exposed at the end of the reporting period, showing how profit or loss and equity would have been affected by changes in the relevant risk variable that were reasonably possible at that date,			
		(b) the methods and assumptions used in preparing the sensitivity analysis, and			
		(c) changes from the previous period in the methods and assumptions used, and the reasons for such changes.			
70.	107.41	Whether the entity has disclosed the following, if the entity prepares a sensitivity analysis, such as value-			

S N o	Paragr aph Refere nce	Disclosure	Y e s	N o	N A
		at-risk, that reflects interdependencies between risk variables (e.g. interest rates and exchange rates) and uses it to manage financial risks:			
		(a) an explanation of the method used in preparing such a sensitivity analysis, and of the main parameters and assumptions underlying the data provided, and			
		(b) an explanation of the objective of the method used and of limitations that may result in the information not fully reflecting the fair value of the assets and liabilities involved.			
71.	107.42	In case entity believes that the sensitivity analyses disclosed in accordance with paragraphs 107.40 or 107.41 are unrepresentative of a risk inherent in a financial instrument, whether the entity has disclosure:			
		(i) that fact; and			
		(ii) the reason to believes that the sensitivity analyses are unrepresentative.			
72.	107.42 A	Whether the entity has presented, the disclosures required by paragraphs 107.42B-107.42H in a single note in the financial statements, for all transferred financial assets that are not derecognised and for any continuing involvement in a transferred asset, existing at reporting date, irrespective of when the related transferred transaction occurred. <i>(Note: For the purpose of disclosure requirements in paragraphs 107.42B-107.42H, the entity transfers all or a part of a financial asset (the transferred financial asset) in accordance with Ind AS 109 if, and only if, it either:</i> <i>a. transfers the contractual rights to receive the cash flows of that financial asset; or</i> <i>b. retains the contractual rights to receive the cash flows of that financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients in an arrangement.)</i>			
73.	107.42	Whether the entity has disclosed the information to			

S N o	Paragr aph Refere nce	Disclosure	Y e s	N o	N A
	B	enable the users:			
		(a) to understand the relationship between transferred financial assets that are not derecognised in their entirety and the associated liabilities, and			
		(b) to evaluate the nature of, and risks associated with, the entity's continuing involvement in derecognised financial assets.			
74.	107.42 D	In case of financial assets satisfying the criteria in paragraph 107.42B(a), whether the entity has provided disclosure at each reporting date for each class of transferred financial assets that are not derecognised in their entirety:			
		(a) the nature of the transferred assets,			
		(b) the nature of the risks and rewards of ownership to which the entity is exposed,			
		(c) a description of the nature of the relationship between the transferred assets and the associated liabilities, including restrictions arising from the transfer on the reporting entity's use of the transferred assets,			
		(d) when the counterparty (counterparties) to the associated liabilities has (have) recourse only to the transferred assets, a schedule that sets out the fair value of the transferred assets, the fair value of the associated liabilities and the net position (the difference between the fair value of the transferred assets and the associated liabilities),			
		(e) when the entity continues to recognise all of the transferred assets, the carrying amounts of the transferred assets and the associated liabilities, and			
		(f) when the entity continues to recognise the assets to the extent of its continuing involvement (see paragraphs 109.3.2.6(c)(ii) and 109.3.2.16), the total carrying amount of the			

S N o	Paragr aph Refere nce	Disclosure	Y e s	N o	N A
		original assets before the transfer, the carrying amount of the assets that the entity continues to recognise, and the carrying amount of the associated liabilities.			
75.	107.42 E- 107.42 F	In case entity derecognises transferred financial assets in their entirety (see paragraph 3.2.6(a) and (c)(i) of Ind AS 109) but has continuing involvement in them, whether the entity has provided the disclosure of the following, as a minimum, for each type of continuing involvement at each reporting date:			
		(a) the carrying amount of the assets and liabilities that are recognised in the entity's balance sheet and represent the entity's continuing involvement in the derecognised financial assets, and the line items in which the carrying amount of those assets and liabilities are recognised,			
		(b) the fair value of the assets and liabilities that represent the entity's continuing involvement in the derecognised financial assets,			
		(c) the amount that best represents the entity's maximum exposure to loss from its continuing involvement in the derecognised financial assets, and information showing how the maximum exposure to loss is determined,			
		(d) the undiscounted cash outflow that would or may be required to repurchase derecognised financial assets (e.g. the strike price in an option agreement) or other amounts payable to the transferee in respect of the transferred assets. If the cash outflow is variable then the amount disclosed should be based on the conditions that exist at each reporting date,			
		(e) a maturity analysis of the undiscounted cash outflows that would or may be required to repurchase the derecognised financial assets or other amounts payable to the transferee in			

S N o	Paragr aph Refere nce	Disclosure	Y e s	N o	N A
		respect of the transferred assets, showing the remaining contractual maturities of the entity's continuing involvement, and			
		(f) qualitative information that explains and supports the quantitative disclosures required in (a)–(e).			
		<i>(Note: The entity may aggregate the information required as above in respect of a particular asset if the entity has more than one type of continuing involvement in that derecognised financial asset, and report it under one type of continuing involvement.)</i>			
76.	107.42 G	Whether the entity has given disclosure of the following for each type of continuing involvement for each period for which the statement of profit and loss is presented:			
		(a) the gain or loss recognised at the date of transfer of the assets,			
		(b) income and expenses recognised, both in the reporting period and cumulatively, from the entity's continuing involvement in the derecognised financial assets (e.g. fair value changes in derivative instruments),			
		(c) if the total amount of proceeds from transfer activity (that qualifies for derecognition) in a reporting period is not evenly distributed throughout the reporting period (e.g. if a substantial proportion of the total amount of transfer activity takes place in the closing days of a reporting period):			
		(i) when the greatest transfer activity took place within that reporting period (e.g. the last five days before the end of the reporting period),			
		(ii) the amount (e.g. related gains or losses) recognised from transfer activity in that part of the reporting period, and			

S N o	Paragr aph Refere nce	Disclosure	Y e s	N o	N A
		(iii) the total amount of proceeds from transfer activity in that part of the reporting period.			
77.	107.42 H	Whether the entity has disclosed additional information which the entity considers necessary to meet the objectives of paragraph 107.42B.			

Ind AS 108, *Operating Segments*

S No	Paragraph Reference	Disclosure	Yes	No	N A
1.	108.20	Whether the entity has provided disclosure of information to enable users of financial statements to evaluate the nature and financial effects of the business activities in which the entity engages and the economic environments in which it operates.			
2.	108.21	To give effect to the principle in paragraph 108.20, whether an entity has disclosed the following for each period for which a statement of profit and loss is presented:			
		(a) general information as described in paragraph 108.22;			
		(b) information about reported segment profit or loss, including specified revenues and expenses included in reported segment profit or loss, segment assets, segment liabilities and the basis of measurement, as described in paragraphs 108.23–108.27; and			
		(c) reconciliations of the totals of segment revenues, reported segment profit or loss, segment assets, segment liabilities and other material segment items to corresponding entity amounts as described in paragraph 108.28.			
		Note: Reconciliations of the amounts in the balance sheet for reportable segments to the amounts in the entity's balance sheet are required for each date at which a balance sheet is presented. Information for prior periods shall be restated as described in paragraphs 29 and 30.			
3.	108.22	Whether the entity has given disclosure of the following general information:			
		(a) factors used to identify the entity's reportable segments, including the basis of organisation e.g. whether management has chosen to organise the entity around differences in products and services, geographical areas,			

S No	Parag raph Refer ence	Disclosure	Ye s	N o	N A
		regulatory environments, or a combination of factors and whether operating segments have been aggregated,			
		(b) the judgement made by management in applying the aggregation criteria in paragraph 108.12. This includes a brief description of the operating segments that have been aggregated in this way and the economic indicators that have been assessed in determining that the aggregated operating segments share similar economic characteristics, and			
		(c) types of products and services from which each reportable segment derives its revenues			
		<i>(Note: Reconciliations of the amounts in the balance sheet for reportable segments to the amounts in the entity's balance sheet are required for each date at which a balance sheet is presented. Information for prior periods shall be restated as described in paragraphs 108.29 and 108.30)</i>			
4.	108.2 3	Whether the entity has disclosed the following:			
		(a) the measure of profit or loss for each reportable segment,			
		(b) the measure of total assets and liabilities for each reportable segment if such amounts are regularly provided to the chief operating decision maker,			
		(c) the following about each reportable segment if the specified amounts are included in the measure of segment profit or loss reviewed by the chief operating decision maker, or are otherwise regularly provided to the chief operating decision maker, even if not included in that measure of segment profit or loss:			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		(i) revenues from external customers,			
		(ii) revenues from transactions with other,			
		(iii) operating segment of the same entity			
		(iv) interest revenue,			
		(v) interest expense,			
		(vi) depreciation and amortisation,			
		(vii) material items of income and expense disclosed in accordance with paragraph 1.97,			
		(viii) the entity's interest in the profit or loss of associates and joint ventures accounted for by the equity method,			
		(ix) income tax expense or income, and			
		(x) material non-cash items other than depreciation and amortisation			
		<i>(Note: Interest revenue should be reported separately from interest expense for each reportable segment unless a majority of the segment's revenues are from interest and the chief operating decision maker relies primarily on net interest revenue to assess the performance of the segment and make decisions about resources to be allocated to the segment. In that situation, the entity may report that segment's interest revenue net of its interest expense and disclose that it has done so.)</i>			
5.	108.2 4	Whether the entity has provided disclosure of the following about each reportable segment if the specified amounts are included in the measure of segment assets reviewed by the chief operating decision maker or are otherwise regularly provided to the chief operating decision maker, even if not included in the measure of segment assets:			
		(a) the amount of investment in associates and joint ventures accounted for by the equity method, and			
		(b) the amounts of additions to non-current			

S No	Parag raph Refer ence	Disclosure	Ye s	N o	N A
		assets (for assets classified according to a liquidity presentation, amounts expected to be recovered more than 12 months after the reporting date) other than financial instruments, deferred tax assets, post-employment benefit assets and rights arising under insurance contracts			
6.	108.2 7	Whether an entity has provided an explanation of the measurements of segment profit or loss, segment assets and segment liabilities for each reportable segment. At Minimum, whether the entity has disclosed the following:			
		(a) the basis of accounting for any transactions between reportable segments,			
		(b) The nature of any differences between the measurements of the reportable segments' profits or losses and the entity's profit or loss before income tax expense or income and discontinued operations (if not apparent from the reconciliations described in paragraph 108.28), those differences could include accounting policies and policies for allocation of centrally incurred costs that are necessary for an understanding of the reported segment information,			
		(c) the nature of any differences between the measurements of the reportable segments' assets and the entity's assets (if not apparent from the reconciliations described in paragraph 108.28), those differences could include accounting policies and policies for allocation of jointly used assets that are necessary for an understanding of the reported segment information,			
		(d) The nature of any differences between the measurements of the reportable segments' liabilities and the entity's liabilities (if not apparent from the reconciliations described			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		in paragraph 108.28), Those differences could include accounting policies and policies for allocation of jointly utilised liabilities that are necessary for an understanding of the reported segment information,			
		(e) The nature of any changes from prior periods in the measurement methods used to determine reported segment profit or loss and the effect, if any, of those changes on the measure of segment profit or loss, and			
		(f) The nature and effect of any asymmetrical allocations to reportable segments, e.g. the entity might allocate depreciation expense to a segment without allocating the related depreciable assets to that segment.			
7.	108.28	Whether the entity has provided reconciliations of the following providing material reconciling items separately identified and described:			
		(a) the total of the reportable segments' revenues to the entity's revenue,			
		(b) the total of the reportable segments' measures of profit or loss to the entity's profit or loss before tax expense (tax income) and discontinued operations, however, if the entity allocated to reportable segments items such as tax expense (tax income), then it may reconcile the total of the segments' measures of profit or loss to the entity's profit or loss after those items,			
		(c) the total of the reportable segments' assets to the entity's assets if the segment assets are reported in accordance with paragraph 108.23,			
		(d) the total of the reportable segments' liabilities to the entity's liabilities if segment liabilities are reported in accordance with paragraph 108.23, and			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		(e) the total of the reportable segments' amounts for every other material item of information disclosed to the corresponding amount for the entity.			
8.	108.29	In case entity changed the structure of its internal organisation in a manner that causes the composition of its reportable segments to change then check :			
		(a) Whether the corresponding information for earlier periods, including interim periods been restated unless the information is not available and the cost to develop it would be excessive, and <i>(Note: The determination of whether the information is not available and the cost to develop it would be excessive shall be made for each individual item of disclosure.)</i>			
		(b) Following a change in the composition of its reportable segments, whether the entity has disclosed if it has restated the corresponding items of segment information for earlier periods.			
9.	108.30	(a) If the entity has changed the structure of its internal organisation in a manner that causes the composition of its reportable segments to change and if segment information for earlier periods, including interim periods is not restated to reflect the change, whether the entity has disclosed			
		(b) in the year in which the change occurs segment information for the current period on both the old basis and the new basis of segmentation, unless the necessary information is not available and the cost to develop it would be excessive.			
10.	108.31	Whether the Entity has made the disclosures as required even if the entity has only one reportable segment.			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		<i>(Note: Information required by paragraphs 108.32-108.34 is provided only if it is not provided as part of the reportable segment information required by Ind AS 108.)</i>			
11.	108.32	Whether the entity has given disclosure of the following:			
		(a) the revenues from external customers for each product and service, or each group of similar products and services			
		(b) if the necessary information is not available and the cost to develop it would be excessive, this fact in the financial statements?			
		<i>(Note: The amounts of revenues reported are based on the financial information used to produce the entity's financial statements.)</i>			
12.	108.33	Whether the entity has provided disclosure of the following geographical information, unless the necessary information is not available and the cost to develop it would be excessive:			
		(a) revenues from external customers:			
		(i) attributed to the entity's country of domicile, and			
		(ii) attributed to all foreign countries in total from which the entity derives revenues. If revenues from external customers attributed to an individual foreign country are material, then those revenues are disclosed separately. Disclose the basis for attributing revenues from external customers to individual countries,			
		(b) non-current assets (for assets classified according to a liquidity presentation, amounts expected to be recovered more than 12 months after the reporting date) other than financial instruments, deferred tax assets, post-employment benefit assets and rights arising under insurance contracts:			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		(i) located in the entity's country of domicile, and (ii) located in all foreign countries in total in which the entity holds assets. If assets in an individual foreign country are material, then those assets are disclosed separately.			
13.	108.33	The amounts reported are based on the financial information that is used to produce the entity's financial statements. If the necessary information is not available and the cost to develop would be excessive, has the entity disclosed such fact. <i>(Note: The entity may disclose, in addition to this information, subtotals of geographical information about groups of countries.)</i>			
14.	108.34	If the entity's revenues from transactions with a single external customer amount to 10 per cent or more of an entity's revenues, then whether the entity has provided the following information about the extent of its reliance on such customers:			
		(a) disclosure of that fact,			
		(b) the total amount of revenues from each such customer, and the identity of the segment or segments reporting the revenues, <i>(Note: The entity need not disclose the identity of a major customer or the amount of revenues that each segment reports from that customer.)</i>			
		(c) for the above purpose, has a group of entities known to a reporting entity to be under common control been considered a single customer.			

Ind AS 109, *Financial Instruments*

Transition Disclosures relating to *Prepayment Features with Negative Compensation* (Amendments to Ind AS 109) - These disclosures shall be applicable to those entities that first apply these amendments after it first applies Ind AS 109 (see paragraph 109.7.2.31)

S No	Paragra ph Referen ce	Disclosure	Y e s	N o	N A
1.	109.7.2. 34	In the reporting period that includes the date of initial application of the amendments relating to <i>Prepayment Features with Negative Compensation</i> , whether the entity disclosed following information as at that date of initial application for each class of financial assets and financial liabilities that were affected by these amendments:			
		(a) the previous measurement category and carrying amount determined immediately before applying these amendments;			
		(b) the new measurement category and carrying amount determined after applying these amendments			
		(c) the carrying amount of any financial assets and financial liabilities in the Balance Sheet that were previously designated as measured at fair value through profit or loss but are no longer so designated; and			
		(d) the reasons for any designation or de-designation of financial assets or financial liabilities as measured at fair value through profit or loss.			

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

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

S No	Paragraph Reference	Disclosure	Yes	No	N A
1.	112.1	Whether the entity has disclosed information that enables users of its financial statements to evaluate:			
		(a) the nature of, and risks associated with, its interests in other entities; and			
		(b) the effects of those interests on its financial position, financial performance and cash flows.			
2.	112.2	To meet the objective in paragraph 112.1, whether the entity has given disclosure of the following:			
		(a) the significant judgements and assumptions made by an entity in determining:			
		(i) The nature of its interest in another entity or arrangement.			
		(ii) The type of joint arrangement in which it has an interest,			
		(iii) That it meets the definition of an investment entity, if applicable,			
		(b) information about entity's interests in:			
		(i) Subsidiaries,			
		(ii) Arrangements and associates, and			
		(iii) Structured entities that are not controlled by the entity (unconsolidated structured entities)			
3.	112.3	If the disclosures required by this Ind AS, together with disclosures required by other Ind ASs, do not meet the objective in paragraph 112.1, whether the entity disclosed whatever additional information is necessary to meet that objective.			

S No	Paragraph Reference	Disclosure	Yes	No	N A
4.	112.7	Whether the entity has disclosed information about significant judgments and assumptions made by an entity (and changes to those judgments and assumptions) in determining:			
		(a) that it has control of another entity, i.e. an investee as described in paragraphs 110.5 and 110.6			
		(b) that it has joint control of an arrangement or significant influence over another entity, and			
		(c) the type of joint arrangement (i.e. joint operation or joint venture) when the arrangement has been structured through a separate vehicle.			
5.	112.9	To address the disclosure required by paragraph 112.7, whether the entity has given disclosures of significant judgments and assumptions made in determining that:			
		(a) it does not control another entity even though it holds more than half of the voting rights of the other entity,			
		(b) it controls another entity even though it holds less than half of the voting rights of the other entity,			
		(c) it is an agent or a principal,			
		(d) it does not have significant influence even though it holds 20 per cent or more of the voting rights of another entity, or			
		(e) it has significant influence even though it holds less than 20 per cent of the voting rights of another entity.			
6.	112.9A	Where the parent entity determines that it is an investment entity, whether that investment entity has given disclosure of the following information:			
		a) about significant judgments and assumptions made in determining that it is			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		an investment entity in accordance with paragraph 110.27,			
		b) about reasons for concluding that it is nevertheless an investment entity, if the entity does not have one or more of the typical characteristics of an investment entity in paragraph 110.28.			
7.	112.9B	In case entity becomes, or ceases to be, investment entity, then whether it has disclosed the following:			
		a) change of investment entity status and			
		b) the reasons for the change, and			
		In case entity becomes an investment entity, disclosure of the effect of the change of status on the financial statements for the period presented including			
		(a) the total fair value, as of the date of change of status, of the subsidiaries that cease to be consolidated,			
		(b) the gain or loss, if any, calculated in accordance with paragraph 110.B101, and			
		(c) the line item(s) in profit or loss in which the gain or loss is recognised.			
8.	112.10	Whether the entity has disclosed the information that enables users of consolidated financial statements:			
		(a) to understand:			
		(i) the composition of the group and			
		(ii) the interest that non-controlling interests have in the group's activities and cash flows (see paragraph 112.12).			
		(b) to evaluate:			
		(i) the nature and extent of significant restrictions on its ability to access or use assets, and settle liabilities, of the group (see paragraph 112.13);			
		(ii) the nature of, and changes in, the risks			

S No	Paragraph Reference	Disclosure	Yes	No	N/A
		associated with its interests in consolidated structured entities (see paragraphs 112.14–112.17);			
		(iii) the consequences of changes in its ownership interest in a subsidiary that do not result in a loss of control (see paragraph 112.18); and			
		(iv) the consequences of losing control of a subsidiary during the reporting period (see paragraph 112.19).			
9.	112.11	In case financial statements of a subsidiary used in the preparation of consolidated financial statements are as of a date or for a period that is different from that of the consolidated financial statements, then whether the following has been disclosed:			
		a) the date of the end of the reporting period of the financial statements of that subsidiary and			
		b) reason for using the different date or period.			
10.	112.12	Whether the entity has given disclosure for each of its subsidiaries that have non-controlling interests that are material to the reporting entity:			
		(a) the name of subsidiary			
		(b) principal place of business (and country of incorporation if different from principal place of business) of subsidiary,			
		(c) the proportion of ownership interests held by non controlling interests,			
		(d) the proportion of voting rights held by non controlling interests, if different from the proportion of ownership interests held			
		(e) the profit or loss allocated to non-controlling interests of the subsidiary during the reporting period,			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		(f) accumulated non-controlling interests of the subsidiary at the end of the reporting period, and			
		(g) summarised financial information about the subsidiary (see paragraph 112.B10)			
11.	112.13	Whether the entity has given disclosure of the following:			
		(a) significant restrictions on its ability to access or use the assets and settle the liabilities of the group, including:			
		(i) whether that restricts the ability of a parent or its subsidiaries to transfer cash or other assets to (or from) other entities within the group disclosed, and			
		(ii) the guarantees or other requirements that may restrict dividends and other capital distributions being paid, or loans and advances being made or repaid, to (or from) other entities within the group,			
		(b) the nature and extent to which protective rights of non-controlling interests can significantly restrict the entity's ability to access or use the assets and settle the liabilities of the group			
		(c) the carrying amounts in the consolidated financial statements of the assets and liabilities to which above restrictions apply.			
12.	112.14	Whether the entity has provided disclosure of the terms of any contractual arrangements that could require the parent or its subsidiaries to provide financial support to a consolidated structured entity, including events or circumstances that could expose the reporting entity to a loss.			
13.	112.15	In case, during the reporting period, a parent or any of its subsidiaries has, without having a			

S No	Paragr aph Refere nce	Disclosure	Ye s	N O	N A
		contractual obligation to do so, provided financial or other support to a consolidated structured entity, then whether the entity has disclosed:			
		(a) the type and amount of support provided, including situations in which the parent or its subsidiaries assisted the structured entity in obtaining financial support, and			
		(b) reasons for providing the support.			
14.	112.16	In case, during the reporting period, a parent or any of its subsidiaries has, without having a contractual obligation to do so, provided financial or other support to a previously unconsolidated structured entity and that provision of support resulted in the entity controlling the structured entity, whether the entity has given disclosure of an explanation of the relevant factors in reaching that decision.			
15.	112.17	Has the entity disclosed any current intentions to provide financial or other support to a consolidated structured entity, including intentions to assist the structured entity in obtaining financial support			
16.	112.18	Has the entity presented a schedule that shows the effects on the equity attributable to owners of the parent of any changes in its ownership interest in a subsidiary that do not result in a loss of control.			
17.	112.19	Whether the entity has provided disclosure of gain or loss, if any, calculated in accordance with paragraph 110.25, and:			
		(a) the portion of gain or loss attributable to measuring any investment retained in the former subsidiary at its fair value at the date when control is lost, and			
		(b) the line item(s) in profit or loss in which the gain or loss is recognised.			

S No	Paragraph Reference	Disclosure	Yes	No	N A
18.	112.19 A	In case entity is required, in accordance with Ind AS 110, to apply the exception to consolidation and instead accounted for its investment in a subsidiary at fair value through profit or loss, has the entity disclosed the fact.			
19.	112.19 B	Whether an investment entity has disclosed the following for each unconsolidated subsidiary:			
		(a) subsidiary's name,			
		(b) the principal place of business of subsidiary (and country of incorporation if different from the principal place of business) of the subsidiary, and			
		(c) the proportion of ownership interest held by the investment entity and, if different, the proportion of voting rights held.			
20.	112.19 C	If an investment entity is the parent of another investment entity, whether the parent entity has given disclosures in paragraph 112.19B(a)–(c) for investments that are controlled by its investment entity subsidiary. The disclosure may be provided by including, in the financial statements of the parent, the financial statements of the subsidiary (or subsidiaries) that contain the above information.			
21.	112.19 D	Whether the investment entity has disclosed the following:			
		(a) the nature and extent of any significant restrictions on the ability of an unconsolidated subsidiary to transfer funds to the investment entity in the form of cash dividends or to repay loans or advances made to the unconsolidated subsidiary by the investment entity, and			
		(b) any current commitments or intentions to provide financial or other support to an			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		unconsolidated subsidiary, including commitments or intentions to assist the subsidiary in obtaining financial support.			
22.	112.19 E	In case, during the reporting period, an investment entity or any of its subsidiaries has, without having a contractual obligation to do so, provided financial or other support to an unconsolidated subsidiary, then whether the entity has disclosed:			
		(a) the type and amount of support provided to each unconsolidated subsidiary, and			
		(b) the reasons for providing the support.			
23.	112.19 F	Whether an investment entity has disclosed the terms of any contractual arrangements that could require the entity or its unconsolidated subsidiaries to provide financial support to an unconsolidated, controlled, structured entity, including events or circumstances that could expose the reporting entity to a loss.			
24.	112.19 G	If during the reporting period, an investment entity or any of its unconsolidated subsidiaries has, without having a contractual obligation to do so, provided financial or other support to an unconsolidated, structured entity that the investment entity did not control, and if that provision of support resulted in the investment entity controlling the structured entity, whether the investment entity has provided disclosure of an explanation of the relevant factors in reaching the decision to provide that support.			
25.	112.20	Whether the entity has disclosed such information that enables users of its financial statements to evaluate:			
		(a) the nature, extent and financial effects of its interests in joint arrangements and associates, including the nature and effects of its contractual relationship with the other investors with joint control of, or			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		significant influence over, joint arrangements and associates, and			
		(b) the nature of, and changes in, the risks associated with its interests in joint ventures and associates.			
26.	112.21	Whether the entity has disclosed the following:			
		(a) for each joint arrangement and associate that is material to the reporting entity:			
		i) the name of the joint arrangement or associate,			
		ii) the nature of the entity's relationship with the joint arrangement or associate,			
		iii) the principal place of business of the joint arrangement or associate, and			
		iv) the proportion of ownership interest or participating share held by the entity and, if different, the proportion of voting rights held?			
		(b) for each joint venture and associate that is material to the reporting entity:			
		i) whether the investment in the joint venture or associate is measured using the equity method or at fair value,			
		ii) summarised financial information about the joint venture or associate as specified in paragraphs 112.B12 and 112.B13, and			
		iii) if the joint venture or associate is accounted for using the equity method, the fair value of its investment in the joint venture or associate, if there is a quoted market price for the investment.			
		(c) financial information as specified in paragraph 112.B16 about the entity's			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		investments in joint ventures and associates that are not individually material:			
		(i) in aggregate for all individually immaterial joint ventures, and			
		(ii) in aggregate for all individually immaterial associates.			
		Note: An investment entity need not provide the disclosures required by paragraphs 112.21(b)-112.21(c).			
27.	112.21 A	Whether an investment entity has provided the disclosures required by paragraphs 112.21(b)-112.21(c).			
28.	112.22	Whether the entity has provided disclosure of:			
		(a) the nature and extent of any significant restrictions (e.g. resulting from borrowing arrangements, regulatory requirements or contractual arrangements between investors with joint control of or significant influence over a joint venture or an associate) on the ability of joint ventures or associates to transfer funds to the entity in the form of cash dividends, or to repay loans or advances made by the entity,			
		(b) when the financial statements of a joint venture or associate used in applying the equity method are as of a date or for a period that is different from that of the entity			
		(i) the date of the end of the reporting period of the financial statements of that joint venture or associate, and			
		(ii) the reason for using a different date or period,			
		(c) the unrecognised share of losses of a joint venture or associate, both for the reporting period and cumulatively, if the entity has			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		stopped recognising its share of losses of the joint venture or associate when applying the equity method.			
29.	112.23	Whether the entity has provided disclosure of the following information:			
		a) commitments that it has relating to its joint ventures separately from the amount of other commitments, and			
		b) contingent liabilities incurred relating to its interests in joint ventures or associates separately from the amount of other contingent liabilities.			
30.	112.24	Whether the entity has provided disclosure of the following information that enables users of financial statements:			
		(a) to understand the nature and extent of entity's interests in unconsolidated structured entities, and			
		(b) to evaluate the nature of, and changes in, the risks associated with its interests in unconsolidated structured entities.			
		Note: An investment entity need not provide the disclosures required by paragraph 112.24 for an unconsolidated structured entity that it controls and for which it presents the disclosures required by paragraphs 112.19A–112.19G.			
31.	112.25	Whether the information required by paragraph 112.24(b) includes information about an entity's exposure to risk from involvement that it had with unconsolidated structured entities in previous periods, even if the entity no longer has any contractual involvement with the structured entity at the reporting date.			
32.	112.26 -	Whether the entity has disclosed:			

S No	Paragraph Reference	Disclosure	Yes	No	N A
	112.27				
		(a) qualitative and quantitative information about its interests in unconsolidated structured entities, including, but not limited to, the nature, purpose, size and activities of the structured entity and how the structured entity is financed, and			
		(b) if the entity has sponsored an unconsolidated structured entity for which it does not provide information required:			
		(i) how it has determined which structured entities it has sponsored,			
		(ii) income from those structured entities during the reporting period, including a description of the types of income presented (to be presented in tabular format preferably), and			
		(iii) the carrying amount (at the time of transfer) of all assets transferred to those structured entities during the reporting period (to be presented in tabular format preferably).			
33.	112.29	Whether the entity has provided disclosure of the following (to be presented in tabular format preferably):			
		a) the carrying amounts of the assets and liabilities recognised in its financial statements relating to its interests in unconsolidated structured entities,			
		b) the line items in the balance sheet in which those assets and liabilities are recognised,			
		c) the amount that best represents the entity's maximum exposure to loss from its interests in unconsolidated structured			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		entities, including:			
		i. how the maximum exposure to loss is determined, and			
		ii. if an entity cannot quantify its maximum exposure to loss from its interests in unconsolidated structured entities, that fact and the reasons.			
		d) a comparison of the carrying amounts of the assets and liabilities of the entity that relate to its interests in unconsolidated structured entities and the entity's maximum exposure to loss from those entities.			
34.	112.30	If during the reporting period an entity has, without having a contractual obligation to do so, provided financial or other support to an unconsolidated structured entity in which it previously had or currently has an interest, then whether the entity has disclosed:			
		a) the type and amount of support provided, including situations in which the entity assisted the structured entity in obtaining financial support; and			
		b) the reasons for providing the support.			
35.	112.31	Whether the entity has given disclosure of any current intentions to provide financial or other support to an unconsolidated structured entity, including intentions to assist the structured entity in obtaining financial support.			
36.	112.B4	Whether the entity has presented information separately for interests in:			
		(a) subsidiaries;			
		(b) joint ventures;			
		(c) joint operations;			
		(d) associates; and			
		(e) unconsolidated structured entities.			

S No	Paragraph Reference	Disclosure	Yes	No	N A
37.	112.B10-112.B11	For each subsidiary that has non-controlling interests that are material to the reporting entity, whether the disclosure with respect to the following has been provided of:			
		(a) dividends paid to non-controlling interests, and			
		(b) summarised financial information about the assets, liabilities, profit or loss and cash flows of the subsidiary that enables users to understand the interest that non-controlling interests have in the group's activities and cash flows. That information might include but is not limited to, for example, current assets, non-current assets, current liabilities, non-current liabilities, revenue, profit or loss and total comprehensive income.			
		<i>(Note: The summarised financial information required by B10(b) shall be the amounts before inter-company eliminations.)</i>			
38.	112.B12	For each joint venture and associate that is material to the reporting entity, whether the entity has provided disclosure of:			
		dividends received from the joint venture or associate,			
		summarised financial information for the joint venture or associate including, but not necessarily limited to:			
		i) Current assets,			
		ii) Non-current assets,			
		iii) Current liabilities,			
		iv) Non-current liabilities,			
		v) Revenue,			
		vi) Profit or loss from continuing operations,			
		vii) Post-tax profit or loss from discontinued operations			
		viii) Other comprehensive income, and			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		ix) Total comprehensive income.			
39.	112.B13	In addition to the summarised financial information required by paragraph 112.B12, whether the entity has disclosed, for each joint venture that is material to the reporting entity, the amount of:			
		(a) cash and cash equivalents included in paragraph 112.B12(b)(i),			
		(b) current financial liabilities (excluding trade and other payables and provisions) included in paragraph 112.B12(b)(iii),			
		(c) non-current financial liabilities (excluding trade and other payables and provisions) included in paragraph 112.B12(b)(iv),			
		(d) depreciation and amortisation,			
		(e) interest income,			
		(f) interest expense,			
		(g) income tax expense or income			
40.	112.B14	(a) Whether the summarised financial information presented in accordance with paragraphs 112.B12 and 112.B13 are the amounts included in the Ind AS financial statements of the joint venture or associate (and not the entity's share of those amounts).			
		(b) If the entity accounts for its interest in the joint venture or associate using the equity method, whether the entity has disclosed:			
		(i) the amounts included in the Ind AS financial statements of the joint venture or associate, adjusted to reflect adjustments made by the entity when using the equity method, such as fair value adjustments made at the time of acquisition and adjustments for differences in accounting policies, and			
		(ii) a reconciliation of the summarised			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		financial information presented to the carrying amount of its interest in the joint venture or associate.			
41.	112.B15	Whether the entity has presented the summarised financial information required by paragraphs 112.B12 and 112.B13 on the basis of the joint venture's or associate's financial statements only if:			
		(a) the entity measures its interest in the joint venture or associate at fair value in accordance with Ind AS 28, <i>Investments in Associates and Joint Ventures</i> , and			
		(b) the joint venture or associate does not prepare Ind AS financial statements and preparation on that basis would be impracticable or cause undue cost.			
42.	112.B15	Whether the entity has disclosed the basis on which the summarised financial information has been prepared.			
43.	112.B16	Whether the entity has provided disclosure of, in aggregate, the carrying amount of its interests in all individually immaterial joint ventures or associates that are accounted for using the equity method.			
44.	112.B16	Whether the entity has disclosed separately the aggregate amount of its share of those joint ventures' or associates':			
		(a) profit or loss from continuing operations,			
		(b) post-tax profit or loss from discontinued operations,			
		(c) other comprehensive income, and			
		(d) total comprehensive income.			
45.	112.B18	Whether the entity has disclosed the total commitments that entity has made but not recognised at the reporting date (including its share of commitments made jointly with other investors with joint control of a joint venture)			

S No	Paragr aph Refere nce	Disclosure	Ye s	N O	N A
		relating to its interests in joint ventures. Commitments are those that may give rise to a future outflow of cash or other resources.			
46.	112.B2 5	In addition to the information required by paragraphs 112.29–112.31, whether an entity disclosed additional information that is necessary to meet the disclosure objective in paragraph 112.24(b).			

Ind AS 113, Fair Value Measurements

S No	Paragr aph Reference	Disclosure	Y e s	N o	N A
1.	113.91	Whether the entity has given disclosure of the following:			
		a) for assets and liabilities that are measured at fair value on a recurring or non-recurring basis in the balance sheet after initial recognition, the valuation techniques and inputs used to develop those measurements, and			
		b) for recurring fair value measurements using significant unobservable inputs (Level 3), the effect of the measurements on profit or loss or other comprehensive income for the period.			
2.	113.93	Whether the entity has provided disclosure of, at a minimum, the following information for each class of assets and liabilities measured at fair value in the balance sheet after initial recognition:			
		a) for recurring and non-recurring fair value measurements, the fair value measurement at the end of the reporting period, and for non-recurring fair value measurements, the reason for the measurement,			
		b) for recurring and non-recurring fair value measurements, the level of the fair value hierarchy (Level 1, 2, or 3),			
		c) if there are any transfers between level 1 and level 2 of the hierarchy, the reasons for those transfers,			
		d) a description of the valuation technique (s) and the inputs used in the fair value measurement for the items categorised within Level 2 and Level 3 of the hierarchy,			
		e) if there has been change in the valuation technique, that change and the reasons for making it,			
		f) for fair value measurements categorised within Level 3 of the fair value hierarchy, quantitative information about the significant unobservable inputs,			
		g) for recurring fair value measurements			

S No	Paragr aph Refere nce	Disclosure	Y e s	N o	N A
		categorised within Level 3 of the fair value hierarchy, a reconciliation from the opening balances to the closing balances, disclosing separately changes during the period attributable to the following:			
		i) total gains and losses for the period recognised in profit or loss and the line items in profit or loss in which those gains,			
		ii) total gains and losses for the period recognised in other comprehensive income, and the line items in other comprehensive income in which those gains or losses are recognized,			
		iii) purchases, sales, issues and settlements, and			
		h) the amounts of any transfers into or out of Level 3 of the fair value hierarchy, the reasons for those transfers and the entity's policy for determining when transfers between levels are deemed to have occurred,			
		i) for recurring fair value measurements categorized within Level 3, the amount of gains or losses for the period included in profit or loss that are attributable to the change in unrealised gains or losses relating to those assets and liabilities,			
		ii) a description of valuation processes used by the entity for recurring and non-recurring fair value measurements categorized within Level 3 of the fair value hierarchy,			
		i) for recurring fair value measurements categorised within Level 3 of the fair value hierarchy:			
		i) a narrative description of the sensitivity of the fair value measurement to changes in unobservable inputs, and			
		ii) for financial assets and liabilities, if changing one or more of the unobservable inputs to reflect reasonably possible			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		alternative assumptions would change the fair value significantly, that fact and effect of those changes,			
		iii) for recurring and non-recurring fair value measurements, if the highest and the best use differs from the current use, the reasons as to why it is used in such manner.			
3.	113.94	Whether the entity has determined the appropriate classes of assets and liabilities based on the following:			
		a) the nature, characteristics and risks of the asset or liability, and			
		b) the level of the fair value hierarchy within which the fair value measurement is categorised.			
4.	113.95	Whether the entity has disclosed and also consistently followed the policy for determining the transfers between levels in the fair value hierarchy that are deemed to have occurred.			
5.	113.96	If an entity has made an accounting policy decision to use the exception in paragraph 113.48, has it disclosed the same			
6.	113.97	Whether the entity has made disclosure of the information required by paragraph 113.93(b)-(d) for each class of assets and liabilities not measured at fair value but for which the fair value is disclosed. Note: However, the entity is not required to provide the quantitative disclosures about significant unobservable inputs used in Fair Value measurements categorised within Level 3 of the Fair Value hierarchy required by paragraph 113.93(d). For such assets and liabilities, the entity does not need to provide the other disclosures required by this Ind AS.			
7.	113.98	In case entity has issued a liability with inseparable third-party credit enhancement and measured the same at fair value, whether the disclosure of the			

S No	Paragr aph Reference	Disclosure	Y e s	N o	N A
		existence of that credit enhancement has been made and whether it is reflected in the fair value measurement of the liability.			
8.	113.99	Whether the presentation of the quantitative disclosures required by Ind AS 113 are given in a tabular format unless other format is more appropriate.			
9.	113.B1 1	Whether the entity disclosed the fair value by using one of the following techniques:			
		i) Present value techniques,			
		ii) Option pricing models, or			
		iii) Multi-period excess earnings method.			

Ind AS 114, *Regulatory Deferral Accounts*

S No	Parag raph Refer ence	Disclosure	Ye s	N o	N A
1.	114.2 0	Whether the entity has presented separate line items in the Balance Sheet for:			
		a) the total of all regulatory deferral account debit balances;			
		b) the total of all regulatory deferral account credit balances.			
2.	114.2 2	(a) Whether the entity has presented in the Other Comprehensive Income section of the statement of profit and loss, the net movement in all regulatory deferral account balances for the reporting period that relate to items recognized in Other Comprehensive Income.			
		(b) Whether separate line items have been used for the net movement related to items that, in accordance with other Standards:			
		i) will not be reclassified subsequently to profit or loss; and			
		ii) will be reclassified subsequently to profit or loss when specific conditions are met.			
3.	114.2 3	(a) Whether the entity has presented a separate line item in the profit or loss section of the statement of profit and loss, for the remaining net movement in all regulatory deferral account balances for the reporting period, excluding movements that are not reflected in profit or loss, such as amounts acquired.			
		(b) Whether this separate line item has distinguished from the income and expenses that are presented in accordance with other Standards by the use of a sub-total, which is drawn before the net movement in regulatory deferral account balances.			
4.	114.2 4	When the entity recognizes a deferred tax asset or a deferred tax liability as a result of recognizing regulatory deferral account balances, whether the			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		entity has presented:			
		a) the resulting deferred tax asset (liability) and the related movement in that deferred tax asset (liability) with the related regulatory deferral account balances; and			
		b) movements in those balances, instead of within the total presented in accordance with Ind AS 12 Income Taxes for deferred tax assets (liabilities) and the tax expense (income).			
5.	114.2 5	When the entity presents a discontinued operation or a disposal group in accordance with Ind AS 105 Non-current Assets Held for Sale and Discontinued Operations, whether the entity has presented:			
		a) any related regulatory deferral account balances;			
		b) the net movement in those balances, as applicable;			
		c) with the regulatory deferral account balances and movements in those balances, instead of within the disposal groups or discontinued operations.			
6.	114.2 6	When the entity presents earnings per share in accordance with Ind AS 33, <i>Earnings per Share</i> , whether the entity has presented additional basic and diluted earnings per share, which are calculated using the earnings amounts required by Ind AS 33 but excluding the movements in regulatory deferral account balances.			
7.	114.2 7	In case entity elects to apply this Standard, whether the entity has given disclosure of the information that enables users to assess:			
		(a) the nature of, and the risks associated with, the rate regulation that establishes the price(s) that the entity can charge customers for the goods or services it provides; and			
		(b) the effects of that rate regulation on its financial position, financial performance and cash flows.			

S No	Paragraph Reference	Disclosure	Yes	No	N/A
8.	114.28	<p>If any of the disclosures set out in paragraphs 114.30–114.36 are not considered relevant to meet the objective in paragraph 114.27, they may be omitted from the financial statements.</p> <p>If the disclosures provided in accordance with paragraphs 114.30–114.36 are insufficient to meet the objective in paragraph 114.27, then whether the entity has given disclosure of additional information that is necessary to meet that objective.</p>			
9.	114.30	<p>Whether the entity has disclosed the following information ,to help a user of the financial statements to assess the nature of, and the risks associated with, the entity’s rate-regulated activities, for each type of rate-regulated activity, disclosure of:</p>			
		(a) a brief description of the nature and extent of the rate-regulated activity and the nature of the regulatory rate-setting process;			
		(b) the identity of the rate regulator(s). If the rate regulator is a related party (as defined in Ind AS 24, <i>Related Party Disclosures</i>), the entity shall disclose that fact, together with an explanation of how it is related;			
		(c) how the future recovery of each class (ie each type of cost or income) of regulatory deferral account debit balance or reversal of each class of regulatory deferral account credit balance is affected by risks and uncertainty:			
10.	114.31	<p>(a) Whether the disclosures required by paragraph 114.30 has been given in the financial statements either directly in the notes or incorporated by cross-reference from the financial statements to some other statement, such as a management commentary or risk report, that is available to users of the financial statements on the same terms as the financial statements and at the same time.</p> <p>Note: If the information is not included in the</p>			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		financial statements directly or incorporated by cross-reference, the financial statements are incomplete.			
11.	114.3 2	Whether the entity has disclosed the basis on which regulatory deferral account balances are recognised and derecognised, and how they are measured initially and subsequently, including how regulatory deferral account balances are assessed for recoverability and how any impairment loss is allocated.			
12.	114.3 3	For each type of rate-regulated activity, whether the entity has disclosed the following information for each class of regulatory deferral account balance:			
		(a) a reconciliation of the carrying amount at the beginning and the end of the period, in a table unless another format is more appropriate. The entity shall apply judgement in deciding the level of detail necessary (see paragraphs 114.28–114.29), but the following components would usually be relevant:			
		(i) the amounts that have been recognised in the current period in the balance sheet as regulatory deferral account balances;			
		(ii) the amounts that have been recognised in the statement of profit and loss relating to balances that have been recovered (sometimes described as amortised) or reversed in the current period; and			
		(iii) other amounts, separately identified, that affected the regulatory deferral account balances, such as impairments, items acquired or assumed in a business combination, items disposed of, or the effects of changes in foreign exchange rates or discount rates;			
		(b) the rate of return or discount rate (including a zero rate or a range of rates, when applicable)			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		used to reflect the time value of money that is applicable to each class of regulatory deferral account balance; and			
		(c) the remaining periods over which the entity expects to recover (or amortise) the carrying amount of each class of regulatory deferral account debit balance or to reverse each class of regulatory deferral account credit balance.			
13.	114.34	(a) When rate regulation affect the amount and timing of an entity's income tax expense (income), whether the entity has disclosed the impact of the rate regulation on the amounts of current and deferred tax recognised.			
		(b) In addition, whether the entity has separately disclosed any regulatory deferral account balance that relates to taxation and the related movement in that balance.			
14.	114.35	When an entity provides disclosures in accordance with Ind AS 112 <i>Disclosure of Interests in Other Entities</i> , for an interest in a subsidiary, associate or joint venture that has rate-regulated activities and for which regulatory deferral account balances are recognised in accordance with this Standard, whether the entity has provided disclosure of the amounts that are included for the regulatory deferral account debit and credit balances and the net movement in those balances for the interests disclosed (see paragraphs 114.B25–114.B28).			
15.	114.36	When an entity concludes that a regulatory deferral account balance is no longer fully recoverable or reversible, then whether the entity has disclosed that fact, the reason why it is not recoverable or reversible and the amount by which the regulatory deferral account balance has been reduced.			
16.	114.B22	If the entity chooses to include the regulatory deferral account balances and movements in those balances that are related to the disposal group or discontinued operation within the related regulated			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		deferral account line items, whether the entity has disclosed them separately as part of the analysis of the regulatory deferral account line items described by paragraph 114.33.			
17.	114.B 25	(a) Whether the entity has given the disclosure required by paragraph 112.12(e) for each of its subsidiaries that have non-controlling interests that are material to the reporting entity, of the profit or loss that was allocated to non-controlling interests of the subsidiary during the reporting period.			
		(b) In case an entity that recognises regulatory deferral account balances in accordance with this Standard, whether the entity has made disclosure of the net movement in regulatory deferral account balances that is included within the amounts that are required to be disclosed by paragraph Ind AS 112.12(e).			
18.	114.B 27	In addition to the information specified in paragraphs 112.12, 112.21, 112.B10, 112.B12–112.B13 and 112.B16, in case entity recognises regulatory deferral account balances in accordance with this Standard, whether the entity has provided disclosure of			
		i. the total regulatory deferral account debit balance,			
		ii. the total regulatory deferral account credit balance and			
		iii. the net movements in those balances, split between amounts recognised in profit or loss and amounts recognised as other comprehensive income, for each entity for which those Ind AS 112 disclosures are required.			
19.	114.B 28	(a) Whether an entity has disclosed the information specified by paragraph 112.19 when the entity recognises a gain or loss on losing control of a subsidiary, calculated in accordance			

S No	Parag raph Refer ence	Disclosure	Ye s	N o	N A
		with paragraph 110.25.			
		(b) In addition to the information required by paragraph 112.19, in case an entity elects to apply this Standard, whether it has provided disclosure of the portion of that gain or loss that is attributable to derecognising regulatory deferral account balances in the former subsidiary at the date when control is lost.			

Ind AS 115, Revenue from Contracts with Customers

S No	Parag raph Refer ence	Disclosure	Ye s	N o	N A
1.	115.1 05	When either party to a contract has performed, whether the entity presented the contract in the balance sheet as a contract asset or a contract liability, depending on the relationship between the entity's performance and the customer's payment.			
		Whether the entity presented any unconditional rights to consideration separately as a receivable.			
2.	115.1 07	Whether an entity has measured, presented and disclosed an impairment of a contract asset on the same basis as a financial asset that is within the scope of Ind AS 109 (see also paragraph 115.113(b)).			
3.	105.1 09	This Standard uses the terms 'contract asset' and 'contract liability' but does not prohibit an entity from using alternative descriptions in the balance sheet for those items. If an entity uses an alternative description for a contract asset, whether the entity provided sufficient information for a user of the financial statements to distinguish between receivables and contract assets			
4.	115.1 09AA	Whether the entity presented separately the amount of excise duty included in the revenue recognised in the statement of profit and loss.			
5.	115.1 10	Whether the entity has provided disclosure of qualitative and quantitative information about all of the following:			
		(a) its contracts with customers (see paragraphs 115.113–115.122);			
		(b) the significant judgements, and changes in the judgements, made in applying this Standard to those contracts (see paragraphs 115.123–115.126); and			
		(c) any assets recognised from the costs to obtain or fulfil a contract with a customer in accordance with paragraph 115.91 or 115.95			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		(see paragraphs 115.127–115.128).			
6.	115.1 13	Whether the entity provided disclosure of all of the following amounts for the reporting period unless those amounts are presented separately in the statement of profit and loss in accordance with other Standards:			
		(a) revenue recognised from contracts with customers, which the entity shall disclose separately from its other sources of revenue; and			
		(b) any impairment losses recognised (in accordance with Ind AS 109) on any receivables or contract assets arising from an entity's contracts with customers, which the entity shall disclose separately from impairment losses from other contracts.			
		Disaggregation of revenue			
7.	115.1 14	Whether the entity shall disaggregated revenue recognised from contracts with customers into categories that depict how the nature, amount, timing and uncertainty of revenue and cash flows are affected by economic factors. An entity shall apply the guidance in paragraphs			
8.	115.1 15	Whether an entity has disclosed sufficient information to enable users of financial statements to understand the relationship between the disclosure of disaggregated revenue (in accordance with paragraph 115.114) and revenue information that is disclosed for each reportable segment, if the entity applies Ind AS 108, <i>Operating Segments</i> .			
9.	115.1 16	Whether the entity has given disclosure of all of the following:			
		(a) the opening and closing balances of receivables, contract assets and contract liabilities from contracts with customers, if not otherwise separately presented or disclosed;			
		(b) revenue recognised in the reporting period that			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		was included in the contract liability balance at the beginning of the period; and			
		(c) revenue recognised in the reporting period from performance obligations satisfied (or partially satisfied) in previous periods.			
10.	115.1 17	Whether the entity has provided appropriate explanation about how the timing of satisfaction of its performance obligations (see paragraph 115.119(a)) relates to the typical timing of payment (see paragraph 115.119(b)) and the effect that those factors have on the contract asset and the contract liability balances.			
11.	115.1 18	Whether the entity has provided explanation about the significant changes in the contract asset and the contract liability balances during the reporting period.			
12.	115.1 19	Whether the entity has given disclosure of information about entity's performance obligations in contracts with customers, including a description of all of the following:			
		(a) when the entity typically satisfies its performance obligations including when performance obligations are satisfied in a bill-and-hold arrangement;			
		(b) the significant payment terms;			
		(c) the nature of the goods or services that the entity has promised to transfer, highlighting any performance obligations to arrange for another party to transfer goods or services (ie if the entity is acting as an agent);			
		(d) obligations for returns, refunds and other similar obligations; and			
		(e) types of warranties and related obligations.			
13.	115.1 20	Whether the entity has given disclosure of the following information about entity's remaining performance obligations:			
		(a) the aggregate amount of the transaction price			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		allocated to the performance obligations that are unsatisfied (or partially unsatisfied) as of the end of the reporting period; and			
		(b) an explanation of when the entity expects to recognise as revenue the amount disclosed in accordance with paragraph 120(a), which the entity shall disclose in either of the following ways:			
		(i) on a quantitative basis using the time bands that would be most appropriate for the duration of the remaining performance obligations; or			
		(ii) by using qualitative information.			
14.	115.1 22	Has the entity explained qualitatively that whether it is applying the practical expedient in paragraph 121 and whether any consideration from contracts with customers is not included in the transaction price and, therefore, not included in the information disclosed in accordance with paragraph 120.			
15.	115.1 23	Whether the entity has given disclosure of the judgements, and changes in the judgements, made in applying this Standard that significantly affect the determination of the amount and timing of revenue from contracts with customers. In particular, an entity shall explain the judgements, and changes in the judgements, used in determining both of the following:			
		(a) the timing of satisfaction of performance obligations (see paragraphs 115.124–115.125); and			
		(b) the transaction price and the amounts allocated to performance obligations (see paragraph 115.126).			
16.	115.1 24	Whether the entity has disclosed the following for performance obligations that an entity satisfies over time:			
		(a) the methods used to recognise revenue; and			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		(b) an explanation of why the methods used provide a faithful depiction of the transfer of goods or services.			
17.	115.1 25	Whether the entity has disclosed the significant judgements that it has made in evaluating when a customer obtains control of promised goods or services for the performance obligations satisfied at a point in time.			
18.	115.1 26	Whether the entity disclosed the information about the methods, inputs and assumptions used for all of the following:			
		(a) determining the transaction price, which includes, but is not limited to, estimating variable consideration, adjusting the consideration for the effects of the time value of money and measuring non-cash consideration;			
		(b) assessing whether an estimate of variable consideration is constrained;			
		(c) allocating the transaction price, including estimating stand-alone selling prices of promised goods or services and allocating discounts and variable consideration to a specific part of the contract (if applicable); and			
		(d) measuring obligations for returns, refunds and other similar obligations.			
19.	115.1 26AA	Whether the entity has reconciled the amount of revenue recognised in the statement of profit and loss with the contracted price showing separately each of the adjustments made to the contract price, specifying the nature and amount of each such adjustment separately.			
20.	115.1 27	Whether an entity has described both of the following:			
		(a) the judgements made in determining the amount of the costs incurred to obtain or fulfil a contract with a customer (in accordance with paragraph 115.91 or 115.95); and			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		(b) the method it uses to determine the amortisation for each reporting period.			
21.	115.1 28	Whether the entity has disclosed of all of the following:			
		(a) the closing balances of assets recognised from the costs incurred to obtain or fulfil a contract with a customer (in accordance with paragraph 115.91 or 115.95), by main category of asset; and			
		(b) the amount of amortisation and any impairment losses recognised in the reporting period.			
22.	115.1 29	If the entity has elected practical expedient in paragraph 115.63 (about the existence of a significant financing component) or paragraph 115.94 (about the incremental costs of obtaining a contract), whether it has disclosed that fact.			
23.	115.C 6	For any of the practical expedients in paragraph 115.C5 that an entity uses, it shall apply that expedient consistently to all contracts within all reporting periods presented. In addition, whether it has disclosed all of the following information:			
		(a) the expedients that have been used; and			
		(b) to the extent reasonably possible, a qualitative assessment of the estimated effect of applying each of those expedients.			
24.	115.C 7A	An entity applying this Standard retrospectively in accordance with paragraph 115.C3(b) may also use the practical expedient described in paragraph 115.C5(c), either:			
		(a) for all contract modifications that occur before the beginning of the earliest period presented; or			
		(b) for all contract modifications that occur before the date of initial application.			
		If an entity uses this practical expedient, whether the entity has applied the expedient consistently to all contracts and disclosed the information required by			

S No	Paragraph Reference	Disclosure	Yes	No	N A
		paragraph 115.C6.			
25.	115.C8	Whether the entity provided both of the following additional disclosures for the reporting periods that include the date of initial application, if this standard is applied retrospectively in accordance with paragraph C3(b):			
		(a) the amount by which each financial statement line item is affected in the current reporting period by the application of this Standard as compared to Ind AS 11 and Ind AS 18; and			
		(b) an explanation of the reasons for significant changes identified in C8(a).			
26.	115.E6	Whether the entity has provided disclosure of the following in each period by an operator and a grantor:			
		(a) a description of the arrangement;			
		(b) significant terms of the arrangement that may affect the amount, timing and certainty of future cash flows;			
		(c) the nature and extent of:			
		(i) obligations to acquire or build items of property, plant and equipment			
		(ii) obligations to deliver or rights to receive specified assets at the end of the concession period;			
		(iii) renewal and termination options; and			
		(iv) other rights and obligations;			
		(d) changes in the arrangement occurring during the period; and			
		(e) how the service arrangement has been classified.			
		<i>Note:</i> The disclosures required in accordance with 115.E6 shall be provided individually for each service concession arrangement or in aggregate for each class of service concession arrangements. A class is a grouping of service concession arrangements involving services of a similar nature.			

S No	Parag raph Refer ence	Disclosure	Ye s	N o	N A
		(paragraph 115.E7)			
27.	115.E 6A	Whether the operator has disclosed the amount of revenue and profits or losses recognized in the period on exchanging construction services for a financial asset or an intangible asset.			

Ind AS 116, Leases

S No	Paragraph Reference	Disclosure	Y e s	N o	N A
1.	116.47 & 116.48	Whether the lessee has either presented in balance sheet or disclosed in the notes the following:			
		(a) Right-of-use assets separately from other assets.			
		(b) lease liabilities separately from other liabilities.			
		Note: The requirement in paragraph 116.47(a) does not apply to right-of-use assets that meet the definition of investment property, which shall be presented in the balance sheet as investment property.			
2.	116.52	Whether the lessee has disclosed information about its leases for which it is a lessee in a single note or separate section in its financial statements.			
		Note: A lessee need not duplicate information that is already presented elsewhere in the financial statements, provided that the information is incorporated by cross-reference in the single note or separate section about leases.			
3.	116.53	Whether the disclosure of the following amounts for the reporting period has been given:			
		(a) depreciation charge for right-of-use assets by class of underlying asset;			
		(b) interest expense on lease liabilities;			
		(c) the expense relating to short-term leases accounted for applying paragraph 116.6. This expense need not include the expense relating to leases with a lease term of one month or less;			
		(d) the expense relating to leases of low-value assets accounted for applying paragraph 116.6. This expense shall not include the expense relating to short-term leases of low-			

S No	Paragraph Reference	Disclosure	Y e s	N o	N A
		value assets included in paragraph 116.53(c);			
		(e) the expense relating to variable lease payments not included in the measurement of lease liabilities;			
		(f) income from subleasing right-of-use assets;			
		(g) total cash outflow for leases;			
		(h) additions to right-of-use assets;			
		(i) gains or losses arising from sale and leaseback transactions; and			
		(j) the carrying amount of right-of-use assets at the end of the reporting period by class of underlying asset.			
4.	116.54	(a) Whether the disclosures specified in paragraph 116.53 has been provided in a tabular format, unless another format is more appropriate.			
		(b) Whether the amounts disclosed include costs that a lessee has included in the carrying amount of another asset during the reporting period.			
5.	116.55	Whether the lessee has provided disclosure of the amount of lessees' lease commitments for short-term leases accounted for applying paragraph 116.6 if the portfolio of short-term leases to which it is committed at the end of the reporting period is dissimilar to the portfolio of short-term leases to which the short-term lease expense disclosed applying paragraph 116.53(c) relates.			
6.	116.56	If right-of-use assets meet the definition of investment property, whether the lessee has applied the disclosure requirements in Ind AS 40. Note: In that case, a lessee is not required to provide the disclosures in paragraph 116.53(a), (f), (h) or (j) for those right-of-use assets.			
7.	116.57	If a lessee measures right-of-use assets at			

S No	Paragr aph Refere nce	Disclosure	Y e s	N o	N A
		revalued amounts applying Ind AS 16, then whether the lessee has disclosed the information required by paragraph 16.77 for those right-of-use assets.			
8.	116.58	Whether the lessee has provided disclosure of a maturity analysis of lease liabilities applying paragraphs 107.39 and 107.B11 separately from the maturity analyses of other financial liabilities.			
9.	116.59	In addition to the disclosures required in paragraphs 116.53–116.58, whether the disclosure of additional qualitative and quantitative information about leasing activities necessary to meet the disclosure objective in paragraph 116.51 (as described in paragraph 116.B48) has been given. Note: This additional information may include, but is not limited to, information that helps users of financial statements to assess:			
		(a) the nature of the lessee’s leasing activities;			
		(b) future cash outflows to which the lessee is potentially exposed that are not reflected in the measurement of lease liabilities. This includes exposure arising from:			
		(i) variable lease payments (as described in paragraph 116.B49);			
		(ii) extension options and termination options (as described in paragraph 116.B50);			
		(iii) residual value guarantees (as described in paragraph 116.B51); and			
		(iv) leases not yet commenced to which the lessee is committed.			
		(c) restrictions or covenants imposed by leases; and			
		(d) sale and leaseback transactions (as described in paragraph 116.B52)			
10.	116.60	In case, a lessee accounts for short-term leases or leases of low-value assets applying paragraph			

S No	Paragraph Reference	Disclosure	Y e s	N o	N A
		116.6, whether the lessee has disclosed that fact.			
11.	116.90	Whether the entity has provided disclosure of the following amounts for the reporting period:			
		(a) for finance leases:			
		(i) selling profit or loss;			
		(ii) finance income on the net investment in the lease; and			
		(iii) income relating to variable lease payments not included in the measurement of the net investment in the lease.			
		(b) for operating leases, lease income, separately disclosing income relating to variable lease payments that do not depend on an index or a rate.			
12.	116.91	Whether disclosures specified in paragraph 116.90 has been provided in a tabular format, unless another format is more appropriate.			
13.	116.92	Whether the entity has given disclosure of the additional qualitative and quantitative information about leasing activities necessary to meet the disclosure objective in paragraph 116.89. Note: This additional information includes, but is not limited to, information that helps users of financial statements to assess:			
		(a) the nature of the lessor's leasing activities; and			
		(b) how the lessor manages the risk associated with any rights it retains in underlying assets. In particular, a lessor shall disclose its risk management strategy for the rights it retains in underlying assets, including any means by which the lessor reduces that risk. Such means may include, for example, buy-back agreements, residual value guarantees or variable lease payments for use in excess of			

S No	Paragraph Reference	Disclosure	Y e s	N o	N A
		specified limits.			
14.	116.93	Whether a lessor has provided the qualitative and quantitative explanation of the significant changes in the carrying amount of the net investment in finance leases.			
15.	116.94	(a) Whether the entity has given disclosure of a maturity analysis of the lease payments receivable, showing the undiscounted lease payments to be received on an annual basis for a minimum of each of the first five years and a total of the amounts for the remaining years.			
		(b) Whether a lessor has reconciled the undiscounted lease payments to the net investment in the lease.			
		Note: The reconciliation shall identify the unearned finance income relating to the lease payments receivable and any discounted unguaranteed residual value.			
16.	116.95	(a) Whether for items of property, plant and equipment subject to an operating lease, the disclosure requirements of Ind AS 16 has been applied.			
		(b) In applying the disclosure requirements in Ind AS 16, whether a lessor has disaggregated each class of property, plant and equipment into assets subject to operating leases and assets not subject to operating leases. Accordingly, whether the disclosures required by Ind AS 16 for assets subject to an operating lease (by class of underlying asset) has been provided separately from owned assets held and used by the lessor.			
17.	116.96	Whether the entity has applied disclosure requirements in Ind AS 36, Ind AS 38, Ind AS 40 and Ind AS 41 for assets subject to operating leases.			

S No	Paragr aph Refere nce	Disclosure	Y e s	N o	N A
18.	116.97	Whether the entity has disclosed a maturity analysis of lease payments, showing the undiscounted lease payments to be received on an annual basis for a minimum of each of the first five years and a total of the amounts for the remaining years			
19.	116.B49	Whether additional information has been provided relating to variable lease payments that, depending on the circumstances, may be needed to satisfy the disclosure objective in paragraph 116.51 could include information that helps users of financial statements to assess, for example:			
		(a) the lessee's reasons for using variable lease payments and the prevalence of those payments;			
		(b) the relative magnitude of variable lease payments to fixed payments;			
		(c) key variables upon which variable lease payments depend and how payments are expected to vary in response to changes in those key variables; and			
		(d) other operational and financial effects of variable lease payments.			
20.	116.B50	Whether additional information have been provided relating to extension options or termination options that, depending on the circumstances, may be needed to satisfy the disclosure objective in paragraph 116.51 could include information that helps users of financial statements to assess, for example:			
		(a) the lessee's reasons for using extension options or termination options and the prevalence of those options;			
		(b) the relative magnitude of optional lease payments to lease payments;			
		(c) the prevalence of the exercise of options that			

S No	Paragr aph Refere nce	Disclosure	Y e s	N o	N A
		were not included in the measurement of lease liabilities; and			
		(d) other operational and financial effects of those options.			
21.	116.B5 1	Whether additional information have been provided relating to residual value guarantees that, depending on the circumstances, may be needed to satisfy the disclosure objective in paragraph 116.51 could include information that helps users of financial statements to assess, for example:			
		(a) the lessee's reasons for providing residual value guarantees and the prevalence of those guarantees;			
		(b) the magnitude of a lessee's exposure to residual value risk;			
		(c) the nature of underlying assets for which those guarantees are provided; and			
		(d) other operational and financial effects of those guarantees.			
22.	116.B5 2	Whether additional information have been provided relating to sale and leaseback transactions that, depending on the circumstances, may be needed to satisfy the disclosure objective in paragraph 51 could include information that helps users of financial statements to assess, for example:			
		(a) the lessee's reasons for sale and leaseback transactions and the prevalence of those transactions;			
		(b) key terms and conditions of individual sale and leaseback transactions;			
		(c) payments not included in the measurement of lease liabilities; and			
		(d) the cash flow effect of sale and leaseback transactions in the reporting period.			
23.	116.C4	If the practical expedient in paragraph 116.C3 is			

S No	Paragr aph Refere nce	Disclosure	Y e s	N o	N A
		<p>chosen, whether the lessee has given disclosure of that fact.</p> <p>Note: As a result, the entity shall apply the requirements in paragraphs 116.9–116.11 only to contracts entered into (or changed) on or after the date of initial application.</p>			
24.	116. C10 (c)	<p>A lessee may use one or more of the following practical expedients when applying this standard retrospectively in accordance with paragraph 116.C5(b) to lessee previously classified as operating leases applying Ind AS 17. A lessee is permitted to apply these practical expedients on a lease- by- lease basis:</p>			
		<p>(c) a lessee may elect not to apply the requirements in paragraph 116.C8 to lease for which the lease term ends within 12 months of the date of initial application. In this case, whether the lease has:</p>			
		<p>(ii) included the cost associated with those leases within the disclosure of short- term lease expense in the annual reporting period that includes the date of initial application.</p>			
25.	116.C1 2	<p>If a lessee elects to apply this Standard in accordance with paragraph 116.C5(b), whether the lessee has provided disclosure of information about initial application required by paragraph 8.28, except for the information specified in paragraph 8.28(f). Instead of the information specified in paragraph 8.28(f), whether the lessee has disclosed:</p>			
		<p>(a) the weighted average lessee's incremental borrowing rate applied to lease liabilities recognised in the balance sheet at the date of initial application; and</p>			
		<p>(b) an explanation of any difference between:</p>			
		<p>(i) operating lease commitments disclosed applying Ind AS 17 at the end of the annual reporting period immediately preceding the</p>			

S No	Paragr aph Refere nce	Disclosure	Y e s	N o	N A
		date of initial application, discounted using the incremental borrowing rate at the date of initial application as described in paragraph C8(a); and			
		(ii) lease liabilities recognised in the balance sheet at the date of initial application			
26.	116.C1 3	If a lessee uses one or more of the specified practical expedients in paragraph 116.C10, whether the lessee has provided disclosure of that fact.			

APPENDIX - A

Comparison of IFRS with Ind AS notified by the MCA (As of April, 2019)

S No.	IFRS/ IAS	Indian Accounting Standard	Name
1.	IAS 1	Ind AS 1	<i>Presentation of Financial Statements</i>
2.	IAS 2	Ind AS 2	<i>Inventories</i>
3.	IAS 7	Ind AS 7	<i>Statement of Cash Flows</i>
4.	IAS 8	Ind AS 8	<i>Accounting Policies, Changes in Accounting Estimates and Errors</i>
5.	IAS 10	Ind AS 10	<i>Events after the Reporting Period</i>
6.	IAS 12	Ind AS 12	<i>Income Taxes</i>
7.	IAS 16	Ind AS 16	<i>Property, Plant and Equipment</i>
8.	IAS 19	Ind AS 19	<i>Employee Benefits</i>
9.	IAS 20	Ind AS 20	<i>Accounting for Government Grants and Disclosure of Government Assistance</i>
10.	IAS 21	Ind AS 21	<i>The Effects of Changes in Foreign Exchange Rates</i>
11.	IAS 23	Ind AS 23	<i>Borrowing Costs</i>
12.	IAS 24	Ind AS 24	<i>Related Party Disclosures</i>
13.	IAS 27	Ind AS 27	<i>Separate Financial Statements</i>
14.	IAS 28	Ind AS 28	<i>Investments in Associates and Joint Ventures</i>
15.	IAS 29	Ind AS 29	<i>Financial Reporting in Hyperinflationary Economies</i>
16.	IAS 32	Ind AS 32	<i>Financial Instruments: Presentation</i>
17.	IAS 33	Ind AS 33	<i>Earnings per Share</i>
18.	IAS 34	Ind AS 34	<i>Interim Financial Reporting</i>
19.	IAS 36	Ind AS 36	<i>Impairment of Assets</i>
20.	IAS 37	Ind AS 37	<i>Provisions, Contingent Liabilities and Contingent Assets</i>
21.	IAS 38	Ind AS 38	<i>Intangible Assets</i>
22.	IAS 40	Ind AS 40	<i>Investment Property</i>

S No.	IFRS/ IAS	Indian Accounting Standard	Name
23.	IAS 41	Ind AS 41	<i>Agriculture</i>
24.	IFRS 1	Ind AS 101	<i>First-time Adoption of Indian Accounting Standards</i>
25.	IFRS 2	Ind AS 102	<i>Share-based Payment</i>
26.	IFRS 3	Ind AS 103	<i>Business Combinations</i>
27.	IFRS 4	Ind AS 104	<i>Insurance Contracts</i>
28.	IFRS 5	Ind AS 105	<i>Non-current Assets Held for Sale and Discontinued Operations</i>
29.	IFRS 6	Ind AS 106	<i>Exploration for and Evaluation of Mineral Resources</i>
30.	IFRS 7	Ind AS 107	<i>Financial Instruments: Disclosures</i>
31.	IFRS 8	Ind AS 108	<i>Operating Segments</i>
32.	IFRS 9	Ind AS 109	<i>Financial Instruments</i>
33.	IFRS 10	Ind AS 110	<i>Consolidated Financial Statements</i>
34.	IFRS 11	Ind AS 111	<i>Joint Arrangements</i>
35.	IFRS 12	Ind AS 112	<i>Disclosure of Interest in Other Entities</i>
36.	IFRS 13	Ind AS 113	<i>Fair Value Measurement</i>
37.	IFRS 14	Ind AS 114	<i>Regulatory Deferral Account</i>
38.	IFRS 15	Ind AS 115	<i>Revenue from Contracts with Customers</i>
39.	IFRS 16	Ind AS 116	<i>Leases</i>

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

** Since India has decided to converge early with IFRS 9, *Financial Instruments*. Accordingly, Ind AS 109, *Financial Instruments*, has been

issued and Ind AS 39, *Financial Instruments: Recognition and Measurement*, has not been issued.

IFRS not yet effective

S No.	IFRS/ IAS	Indian Accounting Standard	Title
1.	IFRS 17	Ind AS 117 is under formulation	<i>Insurance Contracts, and will replace Ind AS 104)</i>

IFRICs/SICs included in the corresponding Appendices to Ind AS (As on April, 2019)

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

S No.	IFRIC / SIC No.	Corresponding Appendix included in Ind AS	IFRIC/SIC
1.	IFRIC 1	Appendix A to Ind AS 16	Changes in Existing Decommissioning, Restoration and Similar Liabilities
2.	IFRIC 5	Appendix A to Ind AS 37	Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds
3.	IFRIC 6	Appendix B to Ind AS 37	Liabilities arising from Participating in a Specific Market—Waste Electrical and Electronic Equipment
4.	IFRIC 7	Appendix A to Ind AS 29	Applying the Restatement Approach under Ind AS 29 Financial Reporting in Hyperinflationary Economies
5.	IFRIC 10	Appendix A to Ind AS 34	Interim Financial Reporting and Impairment
6.	IFRIC 12	Appendix D to Ind AS 115	Service Concession Arrangements
7.	IFRIC	Appendix B to Ind	Ind AS 19— The Limit on a Defined

S No.	IFRIC / SIC No.	Corresponding Appendix included in Ind AS	IFRIC/SIC
	14	AS 19	Benefit Asset, Minimum Funding Requirements and their Interaction
8.	IFRIC 16	Appendix C to Ind AS 109	Hedges of a Net Investment in a Foreign Operation
9.	IFRIC 17	Appendix A to Ind AS 10	Distributions of Non-cash Assets to Owners
10.	IFRIC 19	Appendix D to Ind AS 109	Extinguishing Financial Liabilities with Equity Instruments
11.	IFRIC 20	Appendix B to Ind AS 16	Stripping Cost in the Production Phase of a Surface Mine
12.	IFRIC 21	Appendix C to Ind AS 37	Levies
13.	IFRIC 22	Appendix B to Ind AS 21	Foreign Currency Transactions and Advance Consideration (<i>Effective from 1 April, 2018</i>)
14.	IFRIC 23	Appendix C to Ind AS 12	Uncertainty over Income Tax Treatments (<i>Effective from 1 April 2019</i>)
15.	SIC-10	Appendix A to Ind AS 20	Government Assistance—No Specific Relation to Operating Activities
16.	SIC-25	Appendix A to Ind AS 12	Income Taxes—Changes in the Tax Status of an Entity or its Shareholders
17.	SIC-29	Appendix E to Ind AS 115	Service Concession Arrangements: Disclosures
18.	SIC-32	Appendix A to Ind AS 38	Intangible Assets—Web Site Costs

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

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