

IFRS Disclosure Checklist (Summary)

Col. Mekonnen Regassa Knowledge Hub

General Presentation (IAS 1)

- Statement of compliance with IFRS
- Basis of preparation and measurement
- Going concern assessment
- Significant accounting policies
- Critical judgments and key estimation uncertainties

Revenue (IFRS 15)

- Disaggregation of revenue
- Contract balances and performance obligations
- Significant judgments in applying the standard

Leases (IFRS 16)

- Right-of-use assets and lease liabilities
- Maturity analysis of lease liabilities
- Income from sub-leases and variable lease payments

Financial Instruments (IFRS 7/9)

- Categories and fair values
- Credit, liquidity, and market risk
- Hedge accounting disclosures

Income Taxes (IAS 12)

- Tax expense components
- Reconciliation of effective tax rate
- Deferred tax assets and liabilities

Related Parties (IAS 24)

- Parent–subsidiary relationships
- Key management personnel compensation
- Transactions and outstanding balances