

Chapter 4

Periodic Financial Reporting

4.1 Annual financial report

[Note: ESMA has also issued guidelines under article 16(3) of the ESMA Regulation on enforcement of financial information, 10 July 2014/ESMA/2014/807]

Application

- 4.1.1 **R** Subject to the exemptions set out in **DTR 4.4 (Exemptions)** this section applies to an *issuer* whose *transferable securities* are admitted to trading.

Compliance with the Listing Rules

- 4.1.2 **G** An *issuer* that is also admitted to the *official list* should consider its obligations under the *Listing Rules* in addition to the requirements in these *rules*.

Publication of annual financial reports

- 4.1.3 **R** An *issuer* must make public its annual financial report at the latest four months after the end of each financial year.

[Note: article 4(1) of the *TD*]

- 4.1.4 **R** An *issuer* must ensure that its annual financial report remains publicly available for at least ten years.

[Note: article 4(1) of the *TD*]

Content of annual financial reports

- 4.1.5 **R** The annual financial report must include:

- (1) the audited financial statements;
- (2) a management report; and
- (3) responsibility statements.

[Note: article 4(2) of the *TD*]

Audited financial statements

4.1.6

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- (1) If an *issuer* is required to prepare consolidated accounts, the audited financial statements must comprise:
 - (a) consolidated accounts prepared in accordance with *UK-adopted IFRS*, and
 - (b) accounts of the parent *company* prepared in accordance with the law of the *United Kingdom*.

[Note: article 4(3) of the *TD*]
- (2) If an *issuer* is not required to prepare consolidated accounts, the audited financial statements must comprise accounts prepared in accordance with the law of the *United Kingdom*.

[Note: article 4(3) of the *TD*]

Auditing of financial statements

4.1.7

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- (1) The financial statements must be audited in accordance with Part 16 of the Companies Act 2006.
- (2) [deleted]
- (3) The audit report, signed by the person or persons responsible for auditing the financial statements must be disclosed in full to the public together with the annual financial report.

[Note: article 4(4) of the *TD*]
- (4) An *issuer* which is a UK-traded third country company within the meaning of section 1241 of the Companies Act 2006 must ensure that the *person* who provides the audit report is:
 - (a) on the register of third country auditors kept for the purposes of regulation 6 of the Statutory Auditors and Third Country Auditors Regulations 2013 (SI 2013/1672); or
 - (b) eligible for appointment as a *statutory auditor* under section 1212 of the Companies Act 2006.
 - (c) [deleted]

[Note: Article 45(4) of the *Audit Directive*]

Content of management report

4.1.8

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- The management report must contain:
- (1) a fair review of the *issuer's* business; and
 - (2) a description of the principal risks and uncertainties facing the *issuer*.
- [Note: article 4(5) of the *TD*]

4.1.9

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- The review required by **R** DTR 4.1.8 must:
- (1) be a balanced and comprehensive analysis of:

- (a) the development and performance of the *issuer's* business during the financial year; and
- (b) the position of the *issuer's* business at the end of that year, consistent with the size and complexity of the business;
- (2) include, to the extent necessary for an understanding of the development, performance or position of the *issuer's* business:
 - (a) analysis using financial key performance indicators; and
 - (b) where appropriate, analysis using other key performance indicators including information relating to environmental matters and employee matters; and
- (3) include references to, and additional explanations of, amounts included in the *issuer's* annual financial statements, where appropriate.

[Note: article 4(5) of the *TD*]

4.1.10 G In ■ DTR 4.1.9 R (2), key performance indicators are factors by reference to which the development, performance or position of the *issuer's* business can be measured effectively.

4.1.11 R The management report required by ■ DTR 4.1.8 R must also give an indication of:

- (1) any important events that have occurred since the end of the financial year unless those events are:
 - (a) reflected in the *issuer's* profit and loss account or balance sheet; or
 - (b) disclosed in the notes to the *issuer's* audited financial statements;
- (2) the *issuer's* likely future development;
- (3) activities in the field of research and development;
- (4) the information concerning acquisitions of own *shares* prescribed by the *United Kingdom* provisions which implemented article 24(2) of Directive 2012/30/EU;
- (5) the existence of branches of the *issuer*; and
- (6) in relation to the *issuer's* use of *financial instruments* and where material for the assessment of its assets, liabilities, financial position and profit or loss:
 - (a) the *issuer's* financial risk management objectives and policies, including its policy for hedging each major type of forecasted transaction for which hedge accounting is used, and

(b) the *issuer's* exposure to price risk, credit risk, liquidity risk and cash flow risk.

[Note: article 4(5) of the *TD*]

Responsibility statements

4.1.12

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- (1) Responsibility statements must be made by the *persons* responsible within the *issuer*.
- (2) The name and function of any *person* who makes a responsibility statement must be clearly indicated in the responsibility statement.
- (3) For each *person* making a responsibility statement, the statement must set out that to the best of his or her knowledge:
 - (a) the financial statements, prepared in accordance with the applicable set of accounting standards, give a true and fair view of the assets, liabilities, financial position and profit or loss of the *issuer* and the undertakings included in the consolidation taken as a whole; and
 - (b) the management report includes a fair review of the development and performance of the business and the position of the *issuer* and the undertakings included in the consolidation taken as a whole, together with a description of the principal risks and uncertainties that they face.

[Note: article 4(2)(c) of the *TD*]

4.1.13

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The *issuer* is responsible for all information drawn up and made public in accordance with this section.

Reporting format

4.1.14

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4.1.15

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The annual financial report must be prepared in Extensible Hypertext Markup Language (XHTML) format.

4.1.16

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■ DTR 4.1.17R and ■ DTR 4.1.18R apply to an annual financial report that contains consolidated accounts prepared in accordance with:

- (1) *UK-adopted IFRS*;
- (2) *EU-adopted IFRS*; or
- (3) International Financial Reporting Standards as referred to in point (a) of the first subparagraph of Article 1 of the *TD Equivalence Decision*.

4.1.17

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An *issuer*:

- (1) must mark up any disclosures specified in ■ DTR 4 Annex 1R that are present in consolidated financial statements in the annual financial report; and

- (2) may mark up other disclosures in the consolidated financial statements in addition to the ones specified in ■ DTR 4 Annex 1R.
- 4.1.18** **R** The mark ups specified in ■ DTR 4.1.17R must use:
- (1) the Extensible Business Reporting Language (XBRL) markup language;
 - (2) a taxonomy generally accepted in the *UK* for financial disclosures in *regulated markets*; and
 - (3) the inline XBRL specifications and marking up and filing requirements specified by the taxonomy the *issuer* uses in (2).
- [**Note:** Information on generally accepted taxonomies and associated marking up and filing requirements is available in the Markets section of the FCA’s website at <https://www.fca.org.uk/markets/company-annual-financial-reporting-electronic-format>]
- 4.1.19** **R** An issuer must comply with ■ DTR 4.1.17R to ■ DTR 4.1.18R if it wishes to mark up financial statements that:
- (1) are prepared in accordance with the accounting standards referred to in ■ DTR 4.1.16R; and
 - (2) do not contain consolidated accounts.
- 4.1.20** **R** An *issuer* must not mark up an annual financial report if the accounts in the report are not prepared in accordance with the accounting standards referred to in ■ DTR 4.1.16R.
- 4.1.21** **G** The effect of ■ DTR 4.1.20R is that an *issuer* cannot mark up an annual financial report containing accounts prepared in accordance with:
- (1) section 396 (Companies Act individual accounts) or section 404 (Companies Act group accounts) of the Companies Act 2006; or
 - (2) the Generally Accepted Accounting Principles of a *third country*.
- 4.1.22** **R** An *issuer* must not mark up disclosures in its annual financial report other than its financial statements unless:
- (1) it marks up its financial statements in accordance with ■ DTR 4.1.16R to ■ DTR 4.1.18R or ■ DTR 4.1.19R, whichever is applicable; and
 - (2) it marks up those other disclosures using the inline XBRL markup language and a taxonomy specific to those other parts.
- 4.1.23** **G** **Filing of the annual financial report**
Issuers are reminded of the filing requirements for annual financial reports in ■ DTR 6.2.



4.2 Half-yearly financial reports

Application

4.2.1 **R** Subject to the exemptions set out in ■ DTR 4.4 (Exemptions) this section applies to an *issuer* whose *shares* or *debt securities* are *admitted to trading*.

Publication of half-yearly financial reports

- 4.2.2 **R**
- (1) An *issuer* must make public a half-yearly financial report covering the first six months of the financial year.
 - (2) The half-yearly financial report must be made public as soon as possible, but no later than three months, after the end of the period to which the report relates.
 - (3) An *issuer* must ensure that the half-yearly financial report remains available to the public for at least ten years.

[Note: article 5(1) of the *TD*]

Content of half-yearly financial reports

- 4.2.3 **R** The half-yearly financial report must include:
- (1) a condensed set of financial statements;
 - (2) an interim management report; and
 - (3) responsibility statements.

[Note: article 5(2) of the *TD*]

Preparation and content of condensed set of financial statements

- 4.2.4 **R**
- (1) If an *issuer* is required to prepare consolidated accounts, the condensed set of financial statements must be prepared in accordance with IAS 34 as contained in *UK-adopted IFRS*.

[Note: article 5(3) of the *TD*]

- (2) If an *issuer* is not required to prepare consolidated accounts, the condensed set of financial statements must contain, as a minimum the following:
 - (a) a condensed balance sheet;

4.2.5

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- (b) a condensed profit and loss account; and
- (c) explanatory notes on these accounts.

[Note: article 5(3) of the *TD*]

- (1) This *rule* applies to an *issuer* that is not required to prepare consolidated accounts.
- (2) In preparing the condensed balance sheet and the condensed profit and loss account an *issuer* must follow the same principles for recognising and measuring as when preparing annual financial reports.
[Note: article 5(3) of the *TD*]
- (3) The balance sheet and the profit and loss account must show each of the headings and subtotals included in the most recent annual financial statements of the *issuer*. Additional line items must be included if, as a result of their omission, the half-yearly financial statements would give a misleading view of the assets, liabilities, financial position and profit or loss of the *issuer*.
[Note: article 3(2) of the *TD implementing Directive*]
- (4) The half-yearly financial information must include comparative information presented as follows:
 - (a) balance sheet as at the end of the first six months of the current financial year and comparative balance sheet as at the end of the immediate preceding financial year; and
 - (b) profit and loss account for the first six months of the current financial year with, from two years after 20 January 2007, comparative information for the comparable period for the preceding financial year.
[Note: article 3(2) of the *TD implementing Directive*]
- (5) The explanatory notes must include the following:
 - (a) sufficient information to ensure the comparability of the condensed half-yearly financial statements with the annual financial statements; and
 - (b) sufficient information and explanations to ensure a users proper understanding of any material changes in amounts and of any developments in the half-year period concerned, which are reflected in the balance sheet and the profit and loss account.

[Note: article 3(3) of the *TD implementing Directive*]

4.2.6

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The accounting policies and presentation applied to half-yearly figures must be consistent with those applied in the latest published annual accounts except where:

- (1) the accounting policies and presentation are to be changed in the subsequent annual financial statements, in which case the new accounting policies and presentation should be followed and the

changes and the reasons for the changes should be disclosed in the half-yearly report; or

- (2) the *FCA* otherwise agrees.

Content of interim management report

4.2.7

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The interim management report must include at least:

- (1) an indication of important events that have occurred during the first six months of the financial year, and their impact on the condensed set of financial statements, and
- (2) a description of the principal risks and uncertainties for the remaining six months of the financial year.

[Note: article 5(4) of the *TD*]

4.2.8

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- (1) In addition to the requirement set out in **■ DTR 4.2.7 R**, an *issuer of shares* must disclose in the interim management report the following information, as a minimum:
 - (a) related parties transactions that have taken place in the first six months of the current financial year and that have materially affected the financial position or the performance of the enterprise during that period; and
 - (b) any changes in the related parties transactions described in the last annual report that could have a material effect on the financial position or performance of the enterprise in the first six months of the current financial year.
- (2) If an *issuer of shares* is not required to prepare consolidated accounts, it must disclose, as a minimum, any transactions which have been entered into with related parties by the *issuer*, including the amount of such transactions, the nature of the related party relationship and other information about the transactions necessary for an understanding of the financial position of the *issuer*, if such transactions are material and have not been concluded under normal market conditions.

[Note: articles 2(3), 6(1)(j) and 17(1)(r) of the *Accounting Directive*]

- (3) In relation to transactions described in paragraph (2) information about such transactions may be aggregated according to their nature except where separate information is necessary for an understanding of the effects of related party transactions on the financial position of the *issuer*.

[Note: articles 2(3) and 17(1)(r) of the *Accounting Directive*]

Auditing of the condensed set of financial statements

4.2.9

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- (1) If the half-yearly financial report has been audited or reviewed by auditors pursuant to the Financial Reporting Council guidance on Review of Interim Financial Information, the audit report or review report must be reproduced in full.

- (2) If the half-yearly financial report has not been audited or reviewed by auditors pursuant to the Financial Reporting Council guidance on Review of Interim Financial Information, an *issuer* must make a statement to this effect in its report.

[Note: article 5(5) of the *TD*]

Responsibility statements

- (1) Responsibility statements must be made by the *persons* responsible within the *issuer*.

[Note: article 5(2)(c) of the *TD*]

- (2) The name and function of any *person* who makes a responsibility statement must be clearly indicated in the responsibility statement.

[Note: article 5(2)(c) of the *TD*]

- (3) For each *person* making a responsibility statement, the statement must confirm that to the best of his or her knowledge:

- (a) the condensed set of financial statements, which has been prepared in accordance with the applicable set of accounting standards, gives a true and fair view of the assets, liabilities, financial position and profit or loss of the *issuer*, or the undertakings included in the consolidation as a whole as required by ■ DTR 4.2.4 R;
- (b) the interim management report includes a fair review of the information required by ■ DTR 4.2.7 R; and
- (c) the interim management report includes a fair review of the information required by ■ DTR 4.2.8 R, in the case of an *issuer* of *shares*.

[Note: article 5(2)(c) of the *TD*]

- (4) A *person* making a responsibility statement will satisfy the requirement in (3) (a) above to confirm that the condensed set of financial statements gives a true and fair view of the assets, liabilities, financial position and profit or loss of the *issuer* (or the undertakings included in the consolidation as a whole) by including a statement that the condensed set of financial statements have been prepared in accordance with:

- (a) IAS 34 as contained in *UK-adopted IFRS*; or
- (b) for *UK issuers* not using *UK-adopted IFRS*, Financial Reporting Standard 104 : Interim Financial Reporting issued by the Financial Reporting Council; or
- (c) for all other *issuers* not using *UK-adopted IFRS*, a national accounting standard relating to interim reporting,

provided always that a *person* making such a statement has reasonable grounds to be satisfied that the condensed set of

financial statements prepared in accordance with such a standard is not misleading.

4.2.11

R

The *issuer* is responsible for all information drawn up and made public in accordance with this section.

4.3A Reports on payments to governments

Application

4.3A.1 **R** Subject to the exemptions set out in **■ DTR 4.4 (Exemptions)** this section applies to an *issuer*:

- (1) active in the extractive or logging of primary forest industries; and
- (2) whose *transferable securities* are admitted to trading.
- (3) [deleted]

4.3A.2 **R** In this section references to an “*issuer* active in the extractive or logging of primary forest industries” are to an *issuer* which is:

- (1) a mining or quarrying undertaking; or
- (2) a logging undertaking.

In this section “mining or quarrying undertaking”, “logging undertaking”, “payment” and “government” have the meanings given in regulation 2 of the Reports on Payments to Governments Regulations 2014 (SI 2014/3209).

4.3A.3 **G** An *issuer* is considered to be active in the extractive or logging of primary forest industries if any of its subsidiary undertakings are:

- (1) a mining or quarrying undertaking; or
- (2) a logging undertaking.

In this section “subsidiary undertaking” has the meaning given in regulation 2 of the Reports on Payments to Governments Regulations 2014 (SI 2014/3209).

[**Note:** article 44(1) of the *Accounting Directive*]

Preparation and publication of reports on payments to governments

4.3A.4 **R** An *issuer* must prepare a report annually on payments made to governments for each financial year.

[**Note:** article 6 of the *TD*]

4.3A.5 **R** The report on payments to governments must be made public at the latest six months after the end of each financial year.

[Note: article 6 of the TD]

4.3A.6 **R** An *issuer* must ensure that the report on payments to governments remains publicly available for at least ten years.

[Note: article 6 of the TD]

Content of reports on payments to governments.....

4.3A.7 **R** (1) [deleted]

(2) Payments to governments must be reported at consolidated level.

[Note: article 6 of the TD]

4.3A.7A **R**

- (1) The report on payments to governments must state the following information in relation to the relevant activities:
 - (a) the government to which each payment has been made, including the country of that government;
 - (b) the total amount of payments made to each government;
 - (c) the total amount per type of payment made to each government; and
 - (d) where those payments have been attributed to a specific project, the total amount per type of payment made for each such project and the total amount of payments for each such project.
- (2) If an *issuer* is required to prepare consolidated accounts, the relevant activities referred to in (1) are those of:
 - (a) the *issuer*; and
 - (b) any subsidiary undertaking of the *issuer*.
- (3) If an *issuer* is not required to prepare consolidated accounts, the relevant activities referred to in (1) are those of the *issuer*.
- (4) Where the *issuer*, or, where applicable, any of its subsidiary undertakings, makes a payment that is not attributable to a specific project, that payment may be disclosed in the report without splitting or disaggregating the payment to allocate it to a specific project.
- (5) A payment need not be taken into account in the report if:
 - (a) it is a single payment of an amount less than £86,000; or
 - (b) it forms part of a series of related payments within a financial year whose total amount is less than £86,000.
- (6) Payments, activities and projects may not be artificially split or aggregated to avoid the application of this section.

4.3A.7B

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- (7) The disclosure of payments must reflect the substance, rather than the form, of each payment, relevant activity or project concerned.
- (8) Where payments in kind are made to a government, the report must state the value of such payments in kind and, where applicable, the volume of those payments in kind, and the directors must provide supporting notes to explain how the value has been determined.
- (9) In this rule “relevant activities”, “project” and “director” have the meanings given in regulation 2 of the Reports on Payments to Governments Regulations 2014 (SI 2014/3209)

- (1) Payments made by a subsidiary undertaking may be excluded from the report on payments to governments where:
 - (a) severe long-term restrictions substantially hinder the exercise of the rights of the *issuer* over the assets or management of that subsidiary undertaking;
 - (b) the information necessary for the preparation of the report cannot be obtained without disproportionate expense or undue delay; or
 - (c) the shares of that undertaking are held exclusively with a view to subsequent resale.
- (2) The *issuer* may only exclude payments by a subsidiary undertaking under (1) (a) to (c) where the subsidiary undertaking is excluded from the consolidated group accounts on the same basis.

4.3A.8

G

The FCA considers a report on payments to governments which is prepared in accordance with the Reports on Payments to Governments Regulations 2014 (SI 2014/3209) to be in compliance with ■ DTR 4.3A.7AR and ■ 4.3A.7BR.

Responsibility

4.3A.9

R

The *issuer* is responsible for all information drawn up and made public in accordance with this section.

[Note: article 7 of the TD]

Filing of reports on payments to governments

4.3A.10

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- (1) The *issuer* must file the report on payments to governments with the FCA.
- (2) The report in (1) must be filed by uploading it to the *national storage mechanism*.
- (3) A report filed under (2) must be in XML (extensible markup language) format and must use the XML data schema developed for the purposes of facilitating software filing to be used for the purpose of delivering a report on payments to governments dated 1 August 2016 and comprising:
 - (a) the Extractive Report Schema Definition;

- (b) the ISO Country Code Schema; and
- (c) the ISO Currency Codes.

The technical requirements in respect of the XML data schema are specified on the Primary Markets section of the *FCA's* website at <https://www.fca.org.uk/markets/primary-markets>.

4.4 Exemptions

Public sector issuers

4.4.1

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The *rules* on annual financial reports (■ DTR 4.1) and half-yearly financial reports (■ DTR 4.2) do not apply to:

- (1) a state;
- (2) a regional or local authority of a state;
- (3) a public international body of which at least one state is a member;
- (4) the European Central Bank;
- (5) the European Financial Stability Facility (EFSF) established by the EFSF Framework Agreement and any other mechanism established with the objective of preserving the financial stability of European monetary union by providing temporary financial assistance to the *EEA States* whose currency is the euro; and
- (6) national central banks.

[Note: article 8(1)(a) of the *TD*]

Debt issuers

4.4.2

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The *rules* on annual financial reports in ■ DTR 4.1 (including ■ DTR 4.1.7R (4)) and half-yearly financial reports (■ DTR 4.2) do not apply to an *issuer* that issues exclusively *debt securities admitted to trading* the denomination per unit of which is at least 100,000 euros (or an equivalent amount).

[Note: article 8(1)(b) of the *TD* and article 45(1) of the *Audit Directive*]

4.4.3

R

The *rules* on half-yearly financial reports (■ DTR 4.2) do not apply to a *credit institution* whose *shares* are not *admitted to trading* and which has, in a continuous or repeated manner, only issued *debt securities* provided that:

- (1) the total nominal amount of all such *debt securities* remains below 100,000,000 Euros; and
- (2) the *credit institution* has not published a prospectus in accordance with the *Prospectus Regulation*.

[Note: article 8(2) of the *TD*]

4.4.4 **R** The rules on half-yearly financial reports do not apply to an *issuer* already existing on 31 December 2003 which exclusively issue *debt securities* unconditionally and irrevocably guaranteed by the *United Kingdom* or by a regional or local authority of *United Kingdom*, on a *regulated market*.
 [Note: article 8(3) of the *TD*]

Issuers of convertible securities

4.4.5 **R** The rules on half-yearly financial reports (■ DTR 4.2) do not apply to an *issuer* of *transferable securities* convertible into *shares*.

Issuers of preference shares

4.4.6 **R** [deleted]

Issuers of depository receipts

4.4.7 **R** The rules on half-yearly financial reports (■ DTR 4.2) do not apply to an *issuer* of depository receipts.

Third countries – Equivalence

4.4.8 **R** An *issuer* whose registered office is in a *third country* is exempted from the rules on:

- (1) annual financial reports in ■ DTR 4.1 (other than ■ DTR 4.1.7R (4) which continues to apply);
 - (2) half-yearly financial reports (■ DTR 4.2); and
 - (3) reports on payments to governments (■ DTR 4.3A);
- if the law of the *third country* in question lays down equivalent requirements or the *issuer* complies with requirements of the law of a *third country* that the *FCA* considers as equivalent.

[Note: article 23(1) of the *TD*]

4.4.9 **G** The *FCA* maintains a published list of *third countries*, for the purpose of ■ DTR 4.4.8R, whose laws lay down requirements equivalent to those imposed upon *issuers* by this chapter, or where the requirements of the law of that *third country* are considered to be equivalent by the *FCA*. Such *issuers* remain subject to the following requirements of ■ DTR 6:

- (1) the filing of information with the *FCA*;
- (2) the language provisions; and
- (3) the dissemination of information provisions.

Specified disclosures

- (1) This Annex sets out the disclosures an *issuer* must mark up in its consolidated financial statements if they are present in those statements.
- (2) *Issuers* must mark up all numbers in a declared currency disclosed in the statement of financial position, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows in its consolidated financial statements.
- (3) Table 1 sets out the legend for the data type of a disclosure in Table 2.

Table 1	
Data/Attribute Type/Prefix	Definition
text block	denotes that the element type is a block of text; it is used to mark up larger pieces of information, such as notes, accounting policies or tables; text blocks are non-numeric line items
text	denotes that the element type is text (a sequence of alphanumeric characters); it is used to mark up short pieces of narrative information; text elements are non-numeric line items
X	denotes that the element type is monetary (a number in a declared currency); these elements are numeric line items
X.XX	denotes that the element type is a decimalised value (such as a percentage or a 'per share' value); these elements are numeric line items
duration	denotes that the monetary value represents a flow

- (4) Table 2 sets out disclosures made or cross-referenced in financial statements an *issuer* must mark up in its annual financial report for financial years beginning on or after 1 January 2022.

Table 2 – list of disclosures		
Label	Data type and other attributes	References to IFRSs
Name of reporting entity or other means of identification	text	IAS 1 51 a
Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period	text	IAS 1 51 a
Domicile of entity	text	IAS 1 138 a
Legal form of entity	text	IAS 1 138 a
Country of incorporation	text	IAS 1 138 a
Address of entity's registered office	text	IAS 1 138 a
Principal place of business	text	IAS 1 138 a

Table 2 – list of disclosures		
Label	Data type and other attributes	References to IFRSs
Description of nature of entity's operations and principal activities	text	IAS 1 138 b
Name of parent entity	text	IAS 1 138 c, IAS 24 13
Name of ultimate parent of group	text	IAS 24 13, IAS 1 138 c
Length of life of limited life entity	text	IAS 1 138 d
Statement of IFRS compliance [text block]	text block	IAS 1 16
Explanation of departure from IFRS	text	IAS 1 20 b, IAS 1 20 c
Explanation of financial effect of departure from IFRS	text	IAS 1 20 d
Disclosure of uncertainties of entity's ability to continue as going concern [text block]	text block	IAS 1 25
Explanation of fact and basis for preparation of financial statements when not going concern basis	text	IAS 1 25
Explanation of why entity is not regarded as going concern	text	IAS 1 25
Description of reason for using longer or shorter reporting period	text	IAS 1 36 a
Description of fact that amounts presented in financial statements are not entirely comparable	text	IAS 1 36 b
Disclosure of reclassifications or changes in presentation [text block]	text block	IAS 1 41
Explanation of sources of estimation uncertainty with significant risk of causing material adjustment	text	IFRIC 14 10, IAS 1 125
Disclosure of assets and liabilities with significant risk of material adjustment [text block]	text block	IAS 1 125
Dividends recognised as distributions to owners per share	X, duration	IAS 1 107
Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners	X duration	IAS 10 13, IAS 1 137

Table 2 – list of disclosures		
Label	Data type and other attributes	References to IFRSs
Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners per share	X.XX duration	IAS 1 137 a
Disclosure of accounting judgments and estimates [text block]	text block	IAS 1 10 e
Disclosure of accrued expenses and other liabilities [text block]	text block	IAS 1 10 e
Disclosure of allowance for credit losses [text block]	text block	IAS 1 10 e
Disclosure of associates [text block]	text block	IFRS 12 B4 d, IAS 27 17 b, IAS 27 16 b
Disclosure of auditors' remuneration [text block]	text block	IAS 1 10 e
Disclosure of authorisation of financial statements [text block]	text block	IAS 1 10 e
Disclosure of available-for-sale financial assets [text block]	text block	IAS 1 10 e
Disclosure of basis of consolidation [text block]	text block	IAS 1 10 e
Disclosure of basis of preparation of financial statements [text block]	text block	IAS 1 10 e
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]	text block	IAS 41 Disclosure
Disclosure of borrowing costs [text block]	text block	IAS 23 Disclosure
Disclosure of borrowings [text block]	text block	IAS 1 10 e
Disclosure of business combinations [text block]	text block	IFRS 3 Disclosures
Disclosure of cash and bank balances at central banks [text block]	text block	IAS 1 10 e
Disclosure of cash and cash equivalents [text block]	text block	IAS 1 10 e
Disclosure of cash flow statement [text block]	text block	IAS 7 Presentation of a statement of cash flows
Disclosure of changes in accounting policies [text block]	text block	IAS 1 10 e
Disclosure of changes in accounting policies, accounting estimates and errors [text block]	text block	IAS 8 Accounting policies
Disclosure of collateral [text block]	text block	IAS 1 10 e
Disclosure of claims and benefits paid [text block]	text block	IAS 1 10 e

Table 2 – list of disclosures		
Label	Data type and other attributes	References to IFRSs
Disclosure of commitments [text block]	text block	IAS 1 10 e
Disclosure of commitments and contingent liabilities [text block]	text block	IAS 1 10 e
Disclosure of contingent liabilities [text block]	text block	IAS 37 86
Disclosure of cost of sales [text block]	text block	IAS 1 10 e
Disclosure of credit risk [text block]	text block	IFRS 7 Credit risk, IAS 1 10 e
Disclosure of debt instruments [text block]	text block	IAS 1 10 e
Disclosure of deferred acquisition costs arising from insurance contracts [text block]	text block	IAS 1 10 e
Disclosure of deferred income [text block]	text block	IAS 1 10 e
Disclosure of deferred taxes [text block]	text block	IAS 1 10 e
Disclosure of deposits from banks [text block]	text block	IAS 1 10 e
Disclosure of deposits from customers [text block]	text block	IAS 1 10 e
Disclosure of depreciation and amortisation expense [text block]	text block	IAS 1 10 e
Disclosure of derivative financial instruments [text block]	text block	IAS 1 10 e
Disclosure of discontinued operations [text block]	text block	IAS 1 10 e
Disclosure of dividends [text block]	text block	IAS 1 10 e
Disclosure of earnings per share [text block]	text block	IAS 33 Disclosure
Disclosure of effect of changes in foreign exchange rates [text block]	text block	IAS 21 Disclosure
Disclosure of employee benefits [text block]	text block	IAS 19 Scope
Disclosure of entity's operating segments [text block]	text block	IFRS 8 Disclosure
Disclosure of events after reporting period [text block]	text block	IAS 10 Disclosure
Disclosure of expenses [text block]	text block	IAS 1 10 e
Disclosure of expenses by nature [text block]	text block	IAS 1 10 e
Disclosure of exploration and evaluation assets [text block]	text block	IFRS 6 Disclosure

Table 2 – list of disclosures		
Label	Data type and other attributes	References to IFRSs
Disclosure of fair value measurement [text block]	text block	IFRS 13 Disclosure
Disclosure of fair value of financial instruments [text block]	text block	IAS 1 10 e
Disclosure of fee and commission income (expense) [text block]	text block	IAS 1 10 e
Disclosure of finance cost [text block]	text block	IAS 1 10 e
Disclosure of finance income (cost) [text block]	text block	IAS 1 10 e
Disclosure of finance income [text block]	text block	IAS 1 10 e
Disclosure of financial assets held for trading [text block]	text block	IAS 1 10 e
Disclosure of financial instruments [text block]	text block	IFRS 7 Scope
Disclosure of financial instruments at fair value through profit or loss [text block]	text block	IAS 1 10 e
Disclosure of financial instruments designated at fair value through profit or loss [text block]	text block	IAS 1 10 e
Disclosure of financial instruments held for trading [text block]	text block	IAS 1 10 e
Disclosure of financial liabilities held for trading [text block]	text block	IAS 1 10 e
Disclosure of financial risk management [text block]	text block	IAS 1 10 e
Disclosure of first-time adoption [text block]	text block	IFRS 1 Presentation and disclosure
Disclosure of general and administrative expense [text block]	text block	IAS 1 10 e
Disclosure of general information about financial statements [text block]	text block	IAS 1 51
Disclosure of going concern [text block]	text block	IAS 1 10 e
Disclosure of goodwill [text block]	text block	IAS 1 10 e
Disclosure of government grants [text block]	text block	IAS 20 Disclosure
Disclosure of hyperinflationary reporting [text block]	text block	IAS 29 Disclosure
Disclosure of impairment of assets [text block]	text block	IAS 36 Disclosure
Disclosure of income tax [text block]	text block	IAS 12 Disclosure

Table 2 – list of disclosures		
Label	Data type and other attributes	References to IFRSs
Disclosure of information about employees [text block]	text block	IAS 1 10 e
Disclosure of information about key management personnel [text block]	text block	IAS 1 10 e
Disclosure of insurance contracts [text block]	text block	IFRS 4 Disclosure
Disclosure of insurance premium revenue [text block]	text block	IAS 1 10 e
Disclosure of intangible assets [text block]	text block	IAS 38 Disclosure
Disclosure of intangible assets and goodwill [text block]	text block	IAS 1 10 e
Disclosure of interest expense [text block]	text block	IAS 1 10 e
Disclosure of interest income [text block]	text block	IAS 1 10 e
Disclosure of interest income (expense) [text block]	text block	IAS 1 10 e
Disclosure of interests in other entities [text block]	text block	IFRS 12.1 Disclosure
Disclosure of interim financial reporting [text block]	text block	IAS 34 Content of an interim financial report
Disclosure of inventories [text block]	text block	IAS 2 Disclosure
Disclosure of investment contracts liabilities [text block]	text block	IAS 1 10 e
Disclosure of investment property [text block]	text block	IAS 40 Disclosure
Disclosure of investments accounted for using equity method [text block]	text block	IAS 1 10 e
Disclosure of investments other than investments accounted for using equity method [text block]	text block	IAS 1 10 e
Disclosure of issued capital [text block]	text block	IAS 1 10 e
Disclosure of joint ventures [text block]	text block	IAS 27 17 b, IFRS 12 B4 b, IAS 27 16 b
Disclosure of lease prepayments [text block]	text block	IAS 1 10 e
Disclosure of leases [text block]	text block	IFRS 16 Presentation, IFRS 16 Disclosure
Disclosure of liquidity risk [text block]	text block	IAS 1 10 e
Disclosure of loans and advances to banks [text block]	text block	IAS 1 10 e
Disclosure of loans and advances to customers [text block]	text block	IAS 1 10 e

Table 2 – list of disclosures		
Label	Data type and other attributes	References to IFRSs
Disclosure of market risk [text block]	text block	IAS 1 10 e
Disclosure of material accounting policy information [text block]	text block	Effective 2023-01-01 IAS 1.117 Disclosure
Disclosure of net asset value attributable to unitholders [text block]	text block	IAS 1 10 e
Disclosure of non-controlling interests [text block]	text block	IAS 1 10 e
Disclosure of non-current assets held for sale and discontinued operations [text block]	text block	IFRS 5 Presentation and disclosure
Disclosure of non-current assets or disposal groups classified as held for sale [text block]	text block	IAS 1 10 e
Disclosure of objectives, policies and processes for managing capital [text block]	text block	IAS 1 134
Disclosure of other assets [text block]	text block	IAS 1 10 e
Disclosure of other current assets [text block]	text block	IAS 1 10 e
Disclosure of other current liabilities [text block]	text block	IAS 1 10 e
Disclosure of other liabilities [text block]	text block	IAS 1 10 e
Disclosure of other non-current assets [text block]	text block	IAS 1 10 e
Disclosure of other non-current liabilities [text block]	text block	IAS 1 10 e
Disclosure of other operating expense [text block]	text block	IAS 1 10 e
Disclosure of other operating income (expense) [text block]	text block	IAS 1 10 e
Disclosure of other operating income [text block]	text block	IAS 1 10 e
Disclosure of other provisions, contingent liabilities and contingent assets [text block]	text block	IAS 37 Disclosure
Disclosure of prepayments and other assets [text block]	text block	IAS 1 10 e
Disclosure of profit (loss) from operating activities [text block]	text block	IAS 1 10 e
Disclosure of property, plant and equipment [text block]	text block	IAS 16 Disclosure
Disclosure of provisions [text block]	text block	IAS 1 10 e

Table 2 – list of disclosures		
Label	Data type and other attributes	References to IFRSs
Disclosure of reclassification of financial instruments [text block]	text block	IAS 1 10 e
Disclosure of regulatory deferral accounts [text block]	text block	IFRS 14 Disclosure, IFRS 14 Presentation
Disclosure of reinsurance [text block]	text block	IAS 1 10 e
Disclosure of related party [text block]	text block	IAS 24 Disclosures
Disclosure of repurchase and reverse repurchase agreements [text block]	text block	IAS 1 10 e
Disclosure of research and development expense [text block]	text block	IAS 1 10 e
Disclosure of reserves within equity [text block]	text block	IAS 1 79 b
Disclosure of restricted cash and cash equivalents [text block]	text block	IAS 1 10 e
Disclosure of revenue [text block]	text block	IAS 1 10 e
Disclosure of revenue from contracts with customers [text block]	text block	IFRS 15 Disclosure, IFRS 15 Presentation
Disclosure of separate financial statements [text block]	text block	IAS 27 Disclosure, IFRS 12 Objective
Disclosure of service concession arrangements [text block]	text block	SIC 29 Consensus
Disclosure of share capital, reserves and other equity interest [text block]	text block	IAS 1 79
Disclosure of share-based payment arrangements [text block]	text block	IFRS 2 44
Disclosure of subordinated liabilities [text block]	text block	IAS 1 10 e
Disclosure of subsidiaries [text block]	text block	IAS 27 17 b, IFRS 12 B4 a, IAS 27 16 b
Disclosure of significant accounting policies [text block]	text block	IAS 1 117
Disclosure of tax receivables and payables [text block]	text block	IAS 1 10 e
Disclosure of trade and other payables [text block]	text block	IAS 1 10 e
Disclosure of trade and other receivables [text block]	text block	IAS 1 10 e
Disclosure of trading income (expense) [text block]	text block	IAS 1 10 e
Disclosure of treasury shares [text block]	text block	IAS 1 10 e

Table 2 – list of disclosures		
Label	Data type and other attributes	References to IFRSs
Description of accounting policy for available-for-sale financial assets [text block]	text block	IAS 1 117 b
Description of accounting policy for biological assets [text block]	text block	IAS 1 117 b
Description of accounting policy for borrowing costs [text block]	text block	IAS 1 117 b
Description of accounting policy for borrowings [text block]	text block	IAS 1 117 b
Description of accounting policy for business combinations [text block]	text block	IAS 1 117 b
Description of accounting policy for business combinations and goodwill [text block]	text block	IAS 1 117 b
Description of accounting policy for cash flows [text block]	text block	IAS 1 117 b
Description of accounting policy for collateral [text block]	text block	IAS 1 117 b
Description of accounting policy for construction in progress [text block]	text block	IAS 1 117 b
Description of accounting policy for contingent liabilities and contingent assets [text block]	text block	IAS 1 117 b
Description of accounting policy for customer acquisition costs [text block]	text block	IAS 1 117 b
Description of accounting policy for customer loyalty programmes [text block]	text block	IAS 1 117 b
Description of accounting policy for decommissioning, restoration and rehabilitation provisions [text block]	text block	IAS 1 117 b
Description of accounting policy for deferred acquisition costs arising from insurance contracts [text block]	text block	IAS 1 117 b
Description of accounting policy for deferred income tax [text block]	text block	IAS 1 117 b
Description of accounting policy for depreciation expense [text block]	text block	IAS 1 117 b
Description of accounting policy for derecognition of financial instruments [text block]	text block	IAS 1 117 b
Description of accounting policy for derivative financial instruments [text block]	text block	IAS 1 117 b

Table 2 – list of disclosures		
Label	Data type and other attributes	References to IFRSs
Description of accounting policy for derivative financial instruments and hedging [text block]	text block	IAS 1 117 b
Description of accounting policy for determining components of cash and cash equivalents [text block]	text block	IAS 7 46
Description of accounting policy for discontinued operations [text block]	text block	IAS 1 117 b
Description of accounting policy for discounts and rebates [text block]	text block	IAS 1 117 b
Description of accounting policy for dividends [text block]	text block	IAS 1 117 b
Description of accounting policy for earnings per share [text block]	text block	IAS 1 117 b
Description of accounting policy for emission rights [text block]	text block	IAS 1 117 b
Description of accounting policy for employee benefits [text block]	text block	IAS 1 117 b
Description of accounting policy for environment-related expense [text block]	text block	IAS 1 117 b
Description of accounting policy for exceptional items [text block]	text block	IAS 1 117 b
Description of accounting policy for expenses [text block]	text block	IAS 1 117 b
Description of accounting policy for exploration and evaluation expenditures [text block]	text block	IFRS 6 24 a
Description of accounting policy for fair value measurement [text block]	text block	IAS 1 117 b
Description of accounting policy for fee and commission income and expense [text block]	text block	IAS 1 117 b
Description of accounting policy for finance costs [text block]	text block	IAS 1 117 b
Description of accounting policy for finance income and costs [text block]	text block	IAS 1 117 b
Description of accounting policy for financial assets [text block]	text block	IAS 1 117 b
Description of accounting policy for financial guarantees [text block]	text block	IAS 1 117 b

Table 2 – list of disclosures		
Label	Data type and other attributes	References to IFRSs
Description of accounting policy for financial instruments [text block]	text block	IAS 1 117 b
Description of accounting policy for financial instruments at fair value through profit or loss [text block]	text block	IAS 1 117 b
Description of accounting policy for financial liabilities [text block]	text block	IAS 1 117 b
Description of accounting policy for foreign currency translation [text block]	text block	IAS 1 117 b
Description of accounting policy for franchise fees [text block]	text block	IAS 1 117 b
Description of accounting policy for functional currency [text block]	text block	IAS 1 117 b
Description of accounting policy for goodwill [text block]	text block	IAS 1 117 b
Description of accounting policy for government grants [text block]	text block	IAS 20 39 a
Description of accounting policy for hedging [text block]	text block	IAS 1 117 b
Description of accounting policy for held-to-maturity investments [text block]	text block	IAS 1 117 b
Description of accounting policy for impairment of assets [text block]	text block	IAS 1 117 b
Description of accounting policy for impairment of financial assets [text block]	text block	IAS 1 117 b
Description of accounting policy for impairment of non-financial assets [text block]	text block	IAS 1 117 b
Description of accounting policy for income tax [text block]	text block	IAS 1 117 b
Description of accounting policy for insurance contracts and related assets, liabilities, income and expense [text block]	text block	IFRS 4 37 a
Description of accounting policy for intangible assets and goodwill [text block]	text block	IAS 1 117 b
Description of accounting policy for intangible assets other than goodwill [text block]	text block	IAS 1 117 b
Description of accounting policy for interest income and expense [text block]	text block	IAS 1 117 b

Table 2 – list of disclosures		
Label	Data type and other attributes	References to IFRSs
Description of accounting policy for investment in associates [text block]	text block	IAS 1 117 b
Description of accounting policy for investment in associates and joint ventures [text block]	text block	IAS 1 117 b
Description of accounting policy for investments in joint ventures [text block]	text block	IAS 1 117 b
Description of accounting policy for investment property [text block]	text block	IAS 1 117 b
Description of accounting policy for investments other than investments accounted for using equity method [text block]	text block	IAS 1 117 b
Description of accounting policy for issued capital [text block]	text block	IAS 1 117 b
Description of accounting policy for leases [text block]	text block	IAS 1 117 b
Description of accounting policy for loans and receivables [text block]	text block	IAS 1 117 b
Description of accounting policy for measuring inventories [text block]	text block	IAS 2 36 a
Description of accounting policy for mining assets [text block]	text block	IAS 1 117 b
Description of accounting policy for mining rights [text block]	text block	IAS 1 117 b
Description of accounting policy for non-current assets or disposal groups classified as held for sale [text block]	text block	IAS 1 117 b
Description of accounting policy for non-current assets or disposal groups classified as held for sale and discontinued operations [text block]	text block	IAS 1 117 b
Description of accounting policy for offsetting of financial instruments [text block]	text block	IAS 1 117 b
Description of accounting policy for oil and gas assets [text block]	text block	IAS 1 117 b
Description of accounting policy for programming assets [text block]	text block	IAS 1 117 b
Description of accounting policy for property, plant and equipment [text block]	text block	IAS 1 117 b

Table 2 – list of disclosures		
Label	Data type and other attributes	References to IFRSs
Description of accounting policy for provisions [text block]	text block	IAS 1 117 b
Description of accounting policy for reclassification of financial instruments [text block]	text block	IAS 1 117 b
Description of accounting policy for recognising in profit or loss difference between fair value at initial recognition and transaction price [text block]	text block	IFRS 7 28 a
Description of accounting policy for recognition of revenue [text block]	text block	IAS 1 117 b
Description of accounting policy for regulatory deferral accounts [text block]	text block	IAS 1 117 b
Description of accounting policy for reinsurance [text block]	text block	IAS 1 117 b
Description of accounting policy for repairs and maintenance [text block]	text block	IAS 1 117 b
Description of accounting policy for repurchase and reverse repurchase agreements [text block]	text block	IAS 1 117 b
Description of accounting policy for research and development expense [text block]	text block	IAS 1 117 b
Description of accounting policy for restricted cash and cash equivalents [text block]	text block	IAS 1 117 b
Description of accounting policy for segment reporting [text block]	text block	IAS 1 117 b
Description of accounting policy for service concession arrangements [text block]	text block	IAS 1 117 b
Description of accounting policy for share-based payment transactions [text block]	text block	IAS 1 117 b
Description of accounting policy for stripping costs [text block]	text block	IAS 1 117 b
Description of accounting policy for subsidiaries [text block]	text block	IAS 1 117 b
Description of accounting policy for taxes other than income tax [text block]	text block	IAS 1 117 b
Description of accounting policy for termination benefits [text block]	text block	IAS 1 117 b

Table 2 – list of disclosures		
Label	Data type and other attributes	References to IFRSs
Description of accounting policy for trade and other payables [text block]	text block	IAS 1 117 b
Description of accounting policy for trade and other receivables [text block]	text block	IAS 1 117 b
Description of accounting policy for trading income and expense [text block]	text block	IAS 1 117 b
Description of accounting policy for transactions with non-controlling interests [text block]	text block	IAS 1 117 b
Description of accounting policy for transactions with related parties [text block]	text block	IAS 1 117 b
Description of accounting policy for treasury shares [text block]	text block	IAS 1 117 b
Description of accounting policy for warrants [text block]	text block	IAS 1 117 b
Description of other accounting policies relevant to understanding of financial statements [text block]	text block	IAS 1 117 b