

## Checklist for Indian Accounting Standards (Ind AS)

Name of the Company: \_\_\_\_\_ Financial Year: \_\_\_\_\_

Ind AS No	Title of Indian Accounting Standard (Ind AS)	Applicable	Reason if not applicable 1) No such transactions 2) Any other reason (give details)
101	First-time Adoption of Indian Accounting Standards		
102	Share-based Payment		
103	Business Combinations		
104	Insurance Contracts		
105	Non-current Assets Held for Sale and Discontinued Operations		
106	Exploration for and Evaluation of Mineral Resources		
107	Financial Instruments: Disclosures		
108	Operating Segments		
109	Financial Instruments		
110	Consolidated Financial Statements		
111	Joint Arrangements		
112	Disclosure of Interests in Other Entities		
113	Fair Value Measurement		
114	Regulatory Deferral Accounts		
115	Revenue from Contracts with Customers		
116	Leases		
1	Presentation of Financial Statements		
2	Inventories		
7	Statement of Cash Flows		
8	Accounting Policies, Changes in Accounting Estimates and Errors		
10	Events after the Reporting Period		
12	Income Taxes		
16	Property, Plant and Equipment		
19	Employee Benefits		
20	Accounting for Government Grants and Disclosure of Government Assistance		
21	The Effects of Changes in Foreign Exchange Rates		
23	Borrowing Costs		
24	Related Party Disclosures		
27	Separate Financial Statements		
28	Investments in Associates and Joint Ventures		
29	Financial Reporting in Hyperinflationary Economies		
32	Financial Instruments: Presentation		

<b>Ind AS No</b>	<b>Title of Indian Accounting Standard (Ind AS)</b>	<b>Applicable</b>	<b>Reason if not applicable</b> 1) No such transactions 2) Any other reason (give details)
33	Earnings per Share		
34	Interim Financial Reporting		
36	Impairment of Assets		
37	Provisions, Contingent Liabilities and Contingent Assets		
38	Intangible Assets		
40	Investment Property		
41	Agriculture		

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Signature of Team Leader