<table>
<thead>
<tr>
<th>Disclosure type</th>
<th>Disclosure requirements</th>
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<tbody>
<tr>
<td>Disaggregation of revenue</td>
<td>Disclose disaggregated revenue information in categories (such as type of good or service, geography, market, type of contract, etc.) that depict how the nature, amount, timing, and uncertainty of revenue and cash flows are affected by economic factors. Provide sufficient disclosure to enable a user to understand the relationship between the disaggregated information and the revenue information disclosed for each reportable segment.</td>
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| Reconciliation of contract balances   | - Disclose opening and closing balances of contract assets and liabilities and provide a qualitative and quantitative description of significant changes in these amounts.  
  - Disclose the amount of revenue recognized that was included in the contract liability balance at the beginning of the period.  
  - Disclose the amount of revenue recognized in the current period relating to performance obligations satisfied in a prior period (such as from contracts with variable consideration).  
  - Disclose how the timing of the satisfaction of a performance obligation relates to the timing of payment. Discuss the effect on the contract asset and liability balances related to any timing difference. |
| Performance obligations               | Disclose information about performance obligations, including:  
  - When performance obligations are typically satisfied  
  - Significant payment terms  
  - Nature of the goods or services promised to be transferred  
  - Obligations for returns, refunds, or other similar obligations  
  - Types of warranties and related obligations |
| Remaining performance obligations     | - Disclose the amount of the transaction price allocated to any remaining performance obligations not subject to significant revenue reversal.  
  - Disclose when the entity expects to recognize revenue associated with the transaction price allocated to the remaining performance obligations.  
  - Qualitatively describe any significant contract renewal and variable consideration not included within the transaction price. |
| **Costs to obtain or fulfill contracts** | • Disclose the closing balances, by main category of asset, of capitalized costs to obtain and fulfill a contract and the amount of amortization in the period.  
• Disclose the method used to determine the amount of costs incurred and the amortization for each reporting period. |
| **Other qualitative disclosures** | • Disclose significant judgments and changes in judgments that affect the amount and timing of revenue, including:  
  o Timing of satisfaction of performance obligations  
  o Transaction price and amount allocated to performance obligations  
• For performance obligations satisfied over time disclose:  
  o Methods used to recognize revenue (output or input method used and how applied)  
  o Why method used faithfully depicts transfer of goods or services  
• For performance obligations satisfied at a point in time disclose significant judgments made in evaluating when customer obtains control.  
• Disclose information about the inputs, methods, and assumptions used to determine the transaction price, assess whether variable consideration is constrained, allocate transaction price, and determine the standalone selling price.  
• Disclose how management determines the minimum amount of revenue not subject to the variable consideration constraint.  
• Describe the practical expedients, including those for transition, used in an entity’s revenue accounting policies. |
| **Interim period disclosures** | • Disaggregation of revenue disclosure  
• Contract balances disclosures  
• Revenue recognized in the reporting period that was included in the contract liability balance at the beginning of the period  
• Remaining performance obligation disclosures  
• Information about the entity’s remaining performance obligations as of the end of the reporting period |