**DQC Version 15 Rule Summary**

**DQC\_0107 – General Text Block** – (*No changes from public review*) The rule identifies where the text block “Schedule Of Acquired Finite Lived Intangible Assets By Major Class Text Block” is used with a value on the Business Acquisition Axis.

**DQC\_0108 – Fact Value Consistency Over Time** - (*No changes from public review*) The rule identifies those facts that are only expected to grow over a reporting period. This rule is intended to identify those cases where the value of a monetary fact has a larger value reported than the value reported for another fact that represents the same concept, but over a longer duration of time. The rule also identifies any elements that cannot be negative but may increase or decrease over a measurement period. The rule excludes the following elements that meet this category, CapitalExpendituresIncurredButNotYetPaid and ConstructionInProgressExpendituresIncurredButNotYetPaid

**DQC\_0109 - Concentration Risk** – This rule consists of a number of parts that check concentration risks are reported correctly. All of the parts use the line item ConcentrationRiskPercentage1.  The correct reporting of concentration risk requires use of multiple dimensions.  The Concentration Risk by Benchmark Axis and Concentration Risk by Type Axis are required for all disclosures.  A third axis (e.g., Major Customers Axis or Statement Geographical Axis) may be used to further disaggregate the data.

The rule was updated due to comments received during public review to make exceptions for labor concentration risk. The rule was updated so a 3rd dimension is not required for this risk. Also Supplier risk was added to Revenue benchmark.

**DQC\_0110 – Missing Business Acquisition Axis (Short Period)** - (*No changes from public review*) This rule identifies where the company has reported the details of a specific acquisition but has not identified the actual acquisition. It also identifies those cases where the aggregate consideration transferred for the reporting period has not been reported using appropriate dates. This rule will flag errors for those cases where the company has not used the Business Acquisition Axis. The rule looks for those cases where the element BusinessCombinationConsiderationTransferred1 has been used with no dimensions but has been reported with a duration period less than the reporting period by 20 days.

**DQC\_0112 – Line Items Requiring the Business Acquisition Axis** - (*No changes from public review*) This rule is intended to identify those cases where the company reports facts that are expected to include the business acquisition axis. The rule checks a list of line item concepts are reported with the business acquisition axis and a member representing the actual acquisition.

**DQC\_0113 – Gross Acquisition Less Than Net Acquisition** - (*No changes from public review*) This rule ensures that filers use the correct elements to identify the Gross Payments and the Net Payments for business acquisitions. This rule is intended to identify those cases where the company reports the total “Payments To Acquire Businesses Gross” with an amount that is less than the value of “Payments To Acquire Businesses Net Of Cash Acquired”.

**DQC\_0114 – Assets Acquired Net of Goodwill** - (*No changes from public review*) This rule is intended to identify those cases where the company reports the values of Assets acquired and liabilities assumed excluding goodwill, the value of assets acquired and liabilities assumed including goodwill and the value of goodwill. The rule flags an error when the value net of goodwill plus goodwill does not equal the amount including goodwill. This rule will only run on those facts that use the BusinessAcquisitionAxis.

**DQC\_0115 – Fact Value Consistency Over Time (IFRS)** - (*No changes from public review*) This rule ensures that filers consistently use the same element across durations of time. This rule flags an error for those cases where the value of a monetary fact has a larger value reported than the value reported for another fact that represents the same concept, but over a longer duration of time. This is based on the list of items that cannot be negative. Of these, the rule only identifies those concepts that are monetary and have a period of a duration.

**DQC\_0116 – Line Items Requiring the Asset Acquisition Axis** - (*No changes from public review*) This rule is intended to identify those cases where the company reports facts that are expected to include the Asset Acquisition Axis. The rule flags an error when specific line item concepts are reported without the Asset Acquisition Axis and a member representing the actual acquisition.

**Updates to previously approved Rules**

**DQC\_0099 – FS with No Associated Calculations -** Added exclusion for Highlights to the financial statements that were getting picked up in some cases.

**DQC\_0090** – **Incorrect Calculation of Lease Liability Payments Due** - Updated the rule to not run if the finance lease liability amount was not reported. In some cases the amount was split between current and noncurrent. Also added an exception if the company had added an extension element into the reconciliation between payments due and the liability amount.

**DQC\_0015** - **Negative Value** - Allow lease costs (LeaseCosts) to be negative.

**DQC\_0098** – **Liability** **Revenue Recognized** - Added message to make this rule clearer for filing agents. Specifically, the extension elements to use:

If representing the revenue recognized during the period as part of a rollforward including the revenue recognized from the opening balance use the extension concept ContractWithCustomerLiabilityRevenueRecognizedIncludingOpeningBalance. If reporting the revenue recognized during the period that excludes the opening balance use the extension element ContractWithCustomerLiabilityRevenueRecognizedExcludingOpeningBalance.

**DQC\_0080** - **IFRS Negative Values** - Added member exclusions for the non neg rules. Specifically, for the axis UnobservableInputsAxis the values can have negative values when using the following members:

* FinancialForecastOfCashFlowsForCashgeneratingUnitMeasurementInputMember
* FinancialForecastOfProfitOrLossForCashgeneratingUnitMeasurementInputMember