

Identify operating segments based on management reporting system (paragraphs 5–10)

Do some operating segments meet all aggregation criteria? (paragraph 12)

Yes

Aggregate segments if desired

No

Do some operating segments meet the quantitative thresholds? (paragraph 13)

Yes

No

Do some remaining operating segments meet a majority of the aggregation criteria? (paragraph 14)

Yes

Aggregate segments if desired

No

Do identified reportable segments account for 75 per cent of the entity's revenue? (paragraph 15)

Yes

No

Report additional segment if external revenue of all segments is less than 75 per cent of the entity's revenue (paragraph 15)

Aggregate remaining segments into 'all other segments' category (paragraph 16)

These are reportable segments to be disclosed

