

IAS 34 - QUESTION

X plc publishes interim financial reports quarterly.
The entity's financial year ends 31 December (calendar year).

Required

In which period X Plc shall publish its interim financial reports

IAS 34 - SOLUTION

The statements that must be presented in the quarterly interim report as of 30 June 2017:

	30th June 2016	31st December 2016	30th June 2017
Statement of financial position	-	Yes	Yes
Statement of profit or loss and other comprehensive income			
6 months ending	Yes	-	Yes
3 months ending	Yes	-	Yes
Statement of cash flows			
6 months ending	Yes	-	Yes
3 months ending	-	-	-
Statement of changes in equity			
6 months ending	Yes	-	Yes
3 months ending	-	-	-