

Materiality Determination Sheet

General Information

Company/Entity Name

Date

Prepared By

Reporting Period

e.g. FY 2023

Reviewed By

Materiality Threshold Determination

Basis	Value	Reference/Source
Total Revenue	<div></div>	<div></div>
Profit Before Tax	<div></div>	<div></div>
Total Assets	<div></div>	<div></div>

Calculation Method

e.g. 5% of PBT

Materiality Threshold (Currency Amount)

Qualitative Considerations

Describe qualitative factors considered (e.g., regulatory requirements, impact on stakeholders, nature of item

Conclusion & Approval

Conclusion

Summary of how materiality was determined

Approved By

Approval Date

Important Notes

- This sheet is intended to document the rationale and calculation of materiality for audit and reporting purposes.
- Materiality thresholds should be reviewed and documented at least annually or when significant changes occur.
- Both quantitative and qualitative factors must be considered in determining materiality.
- Approval and review by relevant personnel are essential for validity.
- Reference underlying financial data and source documents clearly.