

APPENDIX 1 - SHARE BASED PAYMENT

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
1.01	An entity shall disclose information that enables users of the financial statements to understand the nature and extent of share-based payment arrangements that existed during the period.	IFRS 2.44	_____
1.02	Disclosures concerning the nature and extent of share based payment shall include at least the following:	IFRS 2.45	_____
	a) a description of each type of share-based payment arrangement that existed at any time during the period, including the general terms and conditions of each arrangement, such as:	IFRS 2.45a	_____
	(i) vesting requirements,	IFRS 2.45a	_____
	(ii) the maximum term of options granted, and	IFRS 2.45a	_____
	(iii) the method of settlement (e.g. whether in cash or equity).	IFRS 2.45a	_____
	(iv) an entity with substantially similar types of share-based payment arrangements may aggregate this information if this provides sufficient information to users to understand the nature and extent of arrangements.	IFRS 2.45a	_____
	b) the number and weighted average exercise prices of share options for each of the following groups of options:	IFRS 2.45b	_____
	(i) outstanding at the beginning of the period;	IFRS 2.45b	_____
	(ii) granted during the period;	IFRS 2.45b	_____
	(iii) forfeited during the period;	IFRS 2.45b	_____
	(iv) exercised during the period;	IFRS 2.45b	_____
	(v) expired during the period;	IFRS 2.45b	_____
	(vi) outstanding at the end of the period; and	IFRS 2.45b	_____
	(vii) exercisable at the end of the period.	IFRS 2.45b	_____
	c) for share options exercised during the period:	IFRS 2.45c	_____
	(i) the weighted average share price at the date of exercise; or		_____
	(ii) if options were exercised on a regular basis throughout the period, the entity may instead disclose the weighted average share price during the period.	IFRS 2.45c	_____
	d) for share options outstanding at the end of the period:	IFRS 2.45d	_____
	(i) the range of exercise prices and	IFRS 2.45d	_____
	(ii) weighted average remaining contractual life.	IFRS 2.45d	_____
	e) If the range of exercise prices is wide, the outstanding	IFRS 2.45d	_____

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
	options shall be divided into ranges that are meaningful for assessing the number and timing of additional shares that may be issued and the cash that may be received upon exercise of those options.		_____
1.03	If the entity has measured the fair value of goods or services received as consideration for equity instruments of the entity indirectly, by reference to the fair value of the equity instruments granted the entity shall disclose at least the following:	IFRS 2.46	_____
	a) For share options granted during the period disclose the weighted average fair value of those options at the measurement date; and	IFRS 2.47a	_____
	b) information on how that fair value was measured, including:	IFRS 2.47a	_____
	(i) the option pricing model used and the inputs to that model, including the weighted average share price, exercise price, expected volatility, option life, expected dividends, the risk-free interest rate and any other inputs to the model, including the method used and the assumptions made to incorporate the effects of expected early exercise;	IFRS 2.47a(i)	_____
	(ii) how expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility; and	IFRS 2.47a(ii)	_____
	(iii) whether and how any other features of the option grant were incorporated into the measurement of fair value, such as a market condition.	IFRS 2.47a(iii)	_____
1.04	For other equity instruments granted during the period (ie other than share options) disclose:	IFRS 2.47b	_____
	a) the number and weighted average fair value of those equity instruments at the measurement date, and	IFRS 2.47b	_____
	b) information on how that fair value was measured, including:	IFRS 2.47b	_____
	(i) if fair value was not measured on the basis of an observable market price, how it was determined;	IFRS 2.47b(i)	_____
	(ii) whether and how expected dividends were incorporated into the measurement of fair value; and	IFRS 2.47b(ii)	_____
	(iii) whether and how any other features of the equity instruments granted were incorporated into the measurement of fair value.	IFRS 2.47b(iii)	_____
1.05	For share-based payment arrangements that were modified during the period disclose:	IFRS 2.47c	_____

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
	a) an explanation of those modifications;	IFRS 2.47c	_____
	b) the incremental fair value granted (as a result of those modifications); and	IFRS 2.47c	_____
	c) information on how the incremental fair value granted was measured.	IFRS 2.47c	_____
1.06	If the entity has measured directly the fair value of goods or services received during the period, the entity shall disclose how that fair value was determined.	IFRS 2.48	_____
1.07	If the entity has rebutted the presumption that the fair value of the goods or services received can be estimated reliably, it shall disclose that fact, and give an explanation of why the presumption was rebutted.	IFRS 2.49	_____
1.08	An entity shall disclose information that enables users of the financial statements to understand the effect of share-based payment transactions on the entity's profit or loss for the period and on its financial position.	IFRS 2.50	_____
1.09	Disclosures concerning the effect of share-based payment transactions on the entity's profit or loss for the period and on its financial position shall include at least the following:	IFRS 2.51	_____
	a) the total expense recognised for the period arising from share-based payment transactions in which the goods or services received did not qualify for recognition as assets and hence were recognised immediately as an expense, including separate disclosure of that portion of the total expense that arises from transactions accounted for as equity-settled share-based payment transactions;	IFRS 2.51a	_____
	b) for liabilities arising from share-based payment transactions:	IFRS 2.51b	_____
	(i) the total carrying amount at the end of the period; and	IFRS 2.51b(i)	_____
	(ii) the total intrinsic value at the end of the period of liabilities for which the counterparty's right to cash or other assets had vested by the end of the period.	IFRS 2.51b(ii)	_____
1.10	For all grants of equity instruments to which this IFRS has not been applied (eg equity instruments granted on or before 1 January 2005), the entity shall nevertheless disclose the information concerning the nature and extent of such arrangements	IFRS 2.60	_____

APPENDIX 2 – INVESTMENT PROPERTIES

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
1.01	The following disclosures shall be applied in accounting for investment property. Accordingly, these disclosures do not apply to:	IAS 40.2	
	a) property intended for sale in the ordinary course of business or in the process of construction or development for such sale, e.g. property acquired exclusively with a view to subsequent disposal in the near future or for development and resale.	IAS 40.9 IAS 40.9a	
	b) property being constructed or developed on behalf of third parties.	IAS 40.9b	<hr/>
	c) owner-occupied property, including (among other things) property held for future use as owner-occupied property, property held for future development and subsequent use as owner-occupied property, property occupied by employees (whether or not the employees pay rent at market rates) and owner-occupied property awaiting disposal.	IAS 40.9c	<hr/>
	d) property that is being constructed or developed for future use as investment property, except existing investment property that is being redeveloped for continued future use as investment property.	IAS 40.9d	<hr/>
	e) property that is leased to another entity under a finance lease.	IAS 40.9e	<hr/>
1.02	Disclose whether the entity applies the fair value model or the cost model to investment properties.	IAS 40.75a	<hr/>
1.03	disclose:	IAS 40.75b	<hr/>
	a) if the entity applies the fair value model to investment properties, whether, and in what circumstances, property interests held under operating leases are classified and accounted for as investment property.	IAS 40.75b	
	b) when classification is difficult, the criteria used to distinguish investment property from owner-occupied property and from property held for sale in the ordinary course of business.	IAS 40.75c	<hr/>
	c) the methods and significant assumptions applied in determining the fair value of investment property, including a statement whether the determination of fair value was supported by market evidence or was more heavily based on other factors (which the entity shall disclose) because of the nature of the property and lack of comparable market data.	IAS 40.75d	<hr/>

	<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
d) the extent to which the fair value of investment property (as measured or disclosed in the financial statements) is based on a valuation by an independent valuer who holds a recognised and relevant professional qualification and has recent experience in the location and category of the investment property being valued. If there has been no such valuation, that fact shall be disclosed.	IAS 40.75e	_____
e) the amounts recognised in profit or loss for:	IAS 40.75f	_____
(i) rental income from investment property;	IAS 40.75f	_____
(ii) direct operating expenses (including repairs and maintenance) arising from investment property that generated rental income during the period;	IAS 40.75f	_____
(iii) direct operating expenses (including repairs and maintenance) arising from investment property that did not generate rental income during the period;	IAS 40.75f	_____
(iv) the cumulative change in fair value recognised in profit or loss on a sale of investment property, from a pool of assets in which the cost model is used, into a pool in which the fair value model is used.	IAS 40.75f	_____
f) the existence and amounts of restrictions on the realisability of investment property or the remittance of income and proceeds of disposal.	IAS 40.75g	_____
g) contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements.	IAS 40.75h	_____
1.04 In addition to the disclosures required above, an entity that applies the fair value model shall also disclose a reconciliation between the carrying amounts of investment property at the beginning and end of the period, showing:	IAS 40.76	
a) additions, disclosing separately those additions resulting from acquisitions and those resulting from subsequent expenditure recognised in the carrying amount of an asset;	IAS 40.76a	_____
b) additions resulting from acquisitions through business combinations;	IAS 40.76b	_____
c) assets classified as held for sale or included in a disposal group classified as held for sale in accordance with IFRS 5 and other disposals;	IAS 40.76c	_____
d) net gains or losses from fair value adjustments;	IAS 40.76d	_____

		<i>Reference</i>	<u>Yes No</u> <u>N/A</u>
	e) the net exchange differences arising on the translation of the financial statements into a different presentation currency, and on translation of a foreign operation into the presentation currency of the reporting entity;	IAS 40.76e	_____
	f) transfers to and from inventories and owner-occupied property; and	IAS 40.76f	_____
	g) any other changes.	IAS 40.76g	_____
1.05	When a valuation obtained for investment property is adjusted significantly for the purpose of the financial statements disclose:	IAS 40.77	_____
	a) a reconciliation between the valuation obtained and the adjusted valuation included in the financial statements;	IAS 40.77	_____
	b) show separately the aggregate amount of any recognised lease obligations that have been added back; and	IAS 40.77	_____
	c) any other significant adjustments.	IAS 40.77	_____
1.06	In the exceptional cases when an entity measures investment property using the cost model in IAS 19, the reconciliation required by sections IAS 40.77 shall disclose:	IAS 40.78	_____
	a) amounts relating to that investment property separately from amounts relating to other investment property;	IAS 40.78	_____
	b) a description of the investment property;	IAS 40.78a	_____
	c) an explanation of why fair value cannot be determined reliably;	IAS 40.78b	_____
	d) if possible, the range of estimates within which fair value is highly likely to lie; and	IAS 40.78c	_____
	e) on disposal of investment property not carried at fair value:	IAS 40.78d	_____
	(i) the fact that the entity has disposed of investment property not carried at fair value;	IAS 40.78d	_____
	(ii) the carrying amount of that investment property at the time of sale; and	IAS 40.78d	_____
	(iii) the amount of gain or loss recognised.	IAS 40.78d	_____
1.07	In addition to the disclosures required by IAS 40.75, an entity that applies the cost model shall also disclose:	IAS 40.79	_____
	a) the depreciation methods used;	IAS 40.79a	_____
	b) the useful lives or the depreciation rates used;	IAS 40.79b	_____
	c) the gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period;	IAS 40.79c	_____

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
d)	a reconciliation of the carrying amount of investment property at the beginning and end of the period, showing the following:	IAS 40.79d	
	(i) additions, disclosing separately those additions resulting from acquisitions and those resulting from subsequent expenditure recognised as an asset;	IAS 40.79d	
	(ii) additions resulting from acquisitions through business combinations;	IAS 40.79d	
	(iii) assets classified as held for sale or included in a disposal group classified as held for sale in accordance with IFRS 5 and other disposals;	IAS 40.79d	
	(iv) depreciation;	IAS 40.79d	
	(v) the amount of impairment losses recognised, and the amount of impairment losses reversed, during the period in accordance with IAS 36;	IAS 40.79d	
	(vi) the net exchange differences arising on the translation of the financial statements into a different presentation currency, and on translation of a foreign operation into the presentation currency of the reporting entity;	IAS 40.79d	
	(vii) transfers to and from inventories and owner-occupied property; and	IAS 40.79d	
	(viii) any other changes; and	IAS 40.79d	
e)	the fair value of investment property.	IAS 40.79e	
f)	In the exceptional cases described in IAS 40.53, when an entity cannot determine the fair value of the investment property reliably, disclose:	IAS 40.79e	
	(i) a description of the investment property;	IAS 40.79e	
	(ii) an explanation of why fair value cannot be determined reliably; and	IAS 40.79e	
	(iii) if possible, the range of estimates within which fair value is highly likely to lie.	IAS 40.79e	
1.08	If an entity applies IAS 40 for a period beginning before 1 January 2005, it shall disclose that fact.	IAS 40.85	

APPENDIX 3 - FINANCIAL INSTRUMENTS

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
1.0	General		
1.01	The issuer of a financial instrument shall classify the instrument, or its component parts, on initial recognition in accordance with the substance of the contractual arrangement and the definitions in IAS 32 as:	IAS 32.15	
	a) a financial liability;	IAS 32.15	_____
	b) a financial asset; or	IAS 32.15	_____
	c) an equity instrument	IAS 32.15	_____
1.02	Have all instruments where the entity does not have an unconditional right to avoid delivering cash or another financial assets to settle a contractual obligation been treated as a financial liability?	IAS 32.19	_____
1.03	Have all derivative financial instruments that give one party a choice over how they are settled been treated as a financial asset or a financial liability unless all of the settlement alternatives would result in it being an equity instrument?	IAS 32.26	_____
1.04	Where a financial instrument contains both a liability and an equity component, have such components been classified separately as financial liabilities, financial assets or equity instruments in accordance with IAS 32.15 (see above).	IAS 32.28	_____
1.05	Have interest, dividends, losses and gains relating to a financial instrument or a component that is a financial liability been recognised as income or expense in profit or loss?	IAS 32.35	_____
1.06	Have distributions to holders of an equity instrument been debited by the entity directly to equity, net of any related income tax benefit?	IAS 32.35	_____
1.07	An entity shall disclose information that enables users of its financial statements to evaluate the significance of financial instruments for its financial position and performance.	IFRS 7.7	_____
	<i>Categories of financial assets and financial liabilities</i>		
1.08	The carrying amounts of each of the following categories, as defined in IAS 39, shall be disclosed either on the face of the balance sheet or in the notes:	IFRS 7.8	
	a) financial assets at fair value through profit or loss, showing separately:	IFRS 7.8a	
	(i) those designated as such upon initial recognition; and	IFRS 7.8a	_____
	(ii) those classified as held for trading in accordance with IAS 39;	IFRS 7.8a	_____

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
	b) held-to-maturity investments;	IFRS 7.8b	_____
	c) loans and receivables;	IFRS 7.8c	_____
	d) available-for-sale financial assets;	IFRS 7.8d	_____
	e) financial liabilities at fair value through profit or loss, showing separately:	IFRS 7.8e	_____
	(i) those designated as such upon initial recognition; and	IFRS 7.8e(i)	_____
	(ii) those classified as held for trading in accordance with IAS 39; and	IFRS 7.8e(ii)	_____
	f) financial liabilities measured at amortised cost.	IFRS 7.8f	_____
	<i>Financial assets or financial liabilities at fair value through profit or loss</i>		
1.09	If the entity has designated a loan or receivable (or group of loans or receivables) as at fair value through profit or loss, it shall disclose:	IFRS 7.9	
	a) the maximum exposure to credit risk (see paragraph 36(a)) of the loan or receivable (or group of loans or receivables) at the reporting date.	IFRS 7.9a	_____
	b) the amount by which any related credit derivatives or similar instruments mitigate that maximum exposure to credit risk.	IFRS 7.9b	_____
	c) the amount of change, during the period and cumulatively, in the fair value of the loan or receivable (or group of loans or receivables) that is attributable to changes in the credit risk of the financial asset determined either:	IFRS 7.9c	_____
	(i) as the amount of change in its fair value that is not attributable to changes in market conditions that give rise to market risk; or	IFRS 7.9c	_____
	(ii) using an alternative method the entity believes more faithfully represents the amount of change in its fair value that is attributable to changes in the credit risk of the asset.	IFRS 7.9c	_____
	<i>Note. Changes in market conditions that give rise to market risk include changes in an observed (benchmark) interest rate, commodity price, foreign exchange rate or index of prices or rates. (IFRS 7.9c)</i>		
	d) the amount of the change in the fair value of any related credit derivatives or similar instruments that has occurred during the period and cumulatively since the loan or receivable was designated.	IFRS 7.9d	_____

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
1.10	If the entity has designated a financial liability as at fair value through profit or loss in accordance with paragraph 9 of IAS 39, it shall disclose:	IFRS 7.10	
	a) the amount of change, during the period and cumulatively, in the fair value of the financial liability that is attributable to changes in the credit risk of that liability determined either:	IFRS 7.10a	
	(i) as the amount of change in its fair value that is not attributable to changes in market conditions that give rise to market risk (see Appendix B, paragraph B4); or	IFRS 7.10a	
	(ii) using an alternative method the entity believes more faithfully represents the amount of change in its fair value that is attributable to changes in the credit risk of the liability.	IFRS 7.10a	
	b) the difference between the financial liabilities carrying amount and the amount the entity would be contractually required to pay at maturity to the holder of the obligation.	IFRS 7.10b	
1.11	The entity shall disclose:	IFRS 7.11	
	a) the methods used to comply with the requirements in paragraphs 9(c) and 10(a).	IFRS 7.11a	
	b) if the entity believes that the disclosure it has given to comply with the requirements in paragraph 9(c) or 10(a) does not faithfully represent the change in the fair value of the financial asset or financial liability attributable to changes in its credit risk, the reasons for reaching this conclusion and the factors it believes are relevant.	IFRS 7.11b	
	<i>Reclassification</i>		
1.12	If the entity has reclassified a financial asset as one measured:	IFRS 7.12	
	a) at cost or amortised cost	IFRS 7.12a	
	b) at fair value	IFRS 7.12b	
	it shall disclose the amount reclassified into and out of each category and the reason for that reclassification.	IFRS 7.12	
	<i>Derecognition</i>		
1.13	An entity may have transferred financial assets in such a way that part or all of the financial assets do not qualify for derecognition (see paragraphs 15-37 of IAS 39). The entity shall disclose for each class of such financial assets:	IFRS 7.13	
	a) the nature of the assets;	IFRS 7.13a	
	b) the nature of the risks and rewards of ownership to which the entity remains exposed;	IFRS 7.13b	
	c) when the entity continues to recognise all of the assets, the carrying amounts of the assets and of the associated	IFRS 7.13c	

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
	liabilities; and		_____
	d) when the entity continues to recognise the assets to the extent of its continuing involvement, the total carrying amount of the original assets, the amount of the assets that the entity continues to recognise, and the carrying amount of the associated liabilities.	IFRS 7.13d	_____
	<i>Collateral</i>		_____
1.14	An entity shall disclose:	IFRS 7.14	_____
	a) the carrying amount of financial assets it has pledged as collateral for liabilities or contingent liabilities, including amounts that have been reclassified in accordance with paragraph 37(a) of IAS 39; and	IFRS 7.14a	_____
	b) the terms and conditions relating to its pledge.	IFRS 7.14b	_____
1.15	When an entity holds collateral (of financial or non-financial assets) and is permitted to sell or repledge the collateral in the absence of default by the owner of the collateral, it shall disclose:	IFRS 7.15	_____
	a) the fair value of the collateral held;	IFRS 7.15a	_____
	b) the fair value of any such collateral sold or repledged, and whether the entity has an obligation to return it; and	IFRS 7.15b	_____
	c) the terms and conditions associated with its use of the collateral.	IFRS 7.15c	_____
	<i>Allowance account for credit losses</i>		_____
1.16	When financial assets are impaired by credit losses and the entity records the impairment in a separate account rather than directly reducing the carrying amount of the asset, it shall disclose a reconciliation of changes in that account during the period for each class of financial assets.	IFRS 7.16	_____
	<i>Compound financial instruments with multiple embedded derivative</i>		_____
1.17	If an entity has issued an instrument that contains both a liability and an equity component and the instrument has multiple embedded derivatives whose values are interdependent it shall disclose the existence of those features.	IFRS 7.17	_____
	<i>Defaults and breaches</i>		_____
1.18	For loans payable recognised at the reporting date, an entity shall disclose:	IFRS 7.18	_____
	a) details of any defaults during the period of principal, interest, sinking fund, or redemption terms of those loans payable;	IFRS 7.18a	_____
	b) the carrying amount of the loans payable in default at the reporting date; and	IFRS 7.18b	_____

		<i>Reference</i>	<i>Yes No N/A</i>
	c) whether the default was remedied, or the terms of the loans payable were renegotiated, before the financial statements were authorised for issue.	IFRS 7.18c	_____
1.19	If, during the period, there were breaches of loan agreement terms other than those described in IFRS 7.18, an entity shall disclose the same information as required by that paragraph if those breaches permitted the lender to demand accelerated repayment (unless the breaches were remedied, or the terms of the loan were renegotiated, on or before the reporting date).	IFRS 7.19	_____
	<i>Items of income, expense, gains or losses</i>		
1.20	An entity shall disclose the following items of income, expense, gains or losses either on the face of the financial statements or in the notes:	IFRS 7.20	
	a) net gains or net losses on:	IFRS 7.20a	_____
	(i) financial assets or financial liabilities at fair value through profit or loss, showing separately:	IFRS 7.20a(i)	_____
	- those on financial assets or financial liabilities designated as such upon initial recognition, and	IFRS 7.20a(i)	_____
	- those on financial assets or financial liabilities that are classified as held for trading in accordance with IAS 39;	IFRS 7.20a(i)	_____
	(ii) available-for-sale financial assets, showing separately:	IFRS 7.20a(ii)	_____
	- the amount of gain or loss recognised directly in equity during the period and	IFRS 7.20a(ii)	_____
	- the amount removed from equity and recognised in profit or loss for the period;	IFRS 7.20a(ii)	_____
	(iii) held-to-maturity investments;	IFRS 7.20a(iii)	_____
	(iv) loans and receivables; and	IFRS 7.20a(iv)	_____
	(v) financial liabilities measured at amortised cost;	IFRS 7.20a(v)	_____
	b) total interest income and total interest expense (calculated using the effective interest method) for financial assets or financial liabilities that are not at fair value through profit or loss;	IFRS 7.20b	_____
	c) fee income and expense (other than amounts included in determining the effective interest rate) arising from:	IFRS 7.20c	_____
	(i) financial assets or financial liabilities that are not at fair value through profit or loss; and	IFRS 7.20c(i)	_____
	(ii) trust and other fiduciary activities that result in the holding or investing of assets on behalf of individuals, trusts, retirement benefit plans, and other institutions;	IFRS 7.20c(ii)	_____

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
	d) Once a financial asset or a group of similar financial asset has been written down as a result of an impairment loss, interest income is thereafter recognised using the rate of interest used to discount the future cash flows for the purpose of measuring the impairment loss.	Best Practice	_____
	e) the amount of any impairment loss for each class of financial asset.	IFRS 7.20e	_____
2.0	Hedge accounting		
2.01	An entity shall disclose the following separately for each type of hedge described in IAS 39 (ie fair value hedges, cash flow hedges, and hedges of net investments in foreign operations):	IFRS 7.22	
	a) a description of each type of hedge;	IFRS 7.22a	_____
	b) a description of the financial instruments designated as hedging instruments and their fair values at the reporting date; and	IFRS 7.22b	_____
	c) the nature of the risks being hedged.	IFRS 7.22c	_____
2.02	For cash flow hedges, an entity shall disclose:	IFRS 7.23	
	a) the periods when the cash flows are expected to occur and when they are expected to affect profit or loss;	IFRS 7.23a	_____
	b) a description of any forecast transaction for which hedge accounting had previously been used, but which is no longer expected to occur;	IFRS 7.23b	_____
	c) the amount that was recognised in equity during the period;	IFRS 7.23c	_____
	d) the amount that was removed from equity and included in profit or loss for the period, showing the amount included in each line item in the income statement; and	IFRS 7.23d	_____
	e) the amount that was removed from equity during the period and included in the initial cost or other carrying amount of a non-financial asset or non-financial liability whose acquisition or incurrence was a hedged highly probable forecast transaction.	IFRS 7.23e	_____
2.03	An entity shall disclose separately:	IFRS 7.24	
	a) in fair value hedges, gains or losses:	IFRS 7.24a	
	(i) on the hedging instrument; and	IFRS 7.24a	_____
	(ii) on the hedged item attributable to the hedged risk.	IFRS 7.24a	_____
	b) the ineffectiveness recognised in profit or loss that arises from cash flow hedges; and	IFRS 7.24b	_____

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
	c) the ineffectiveness recognised in profit or loss that arises from hedges of net investments in foreign operations.	IFRS 7.24c	_____
3.0	Fair Values		
3.01	Except as set out in IFRS 32.90 (see below), for each class of financial assets and financial liabilities, an entity shall disclose the fair value of that class of assets and liabilities in a way that permits it to be compared with its carrying amount.	IFRS 7.25	_____
3.02	In disclosing fair values, an entity shall group financial assets and financial liabilities into classes, but shall offset them only to the extent that their carrying amounts are offset in the balance sheet.	IFRS 7.26	_____
3.03	An entity shall disclose:	IFRS 7.27	_____
	a) the methods and, when a valuation technique is used, the assumptions applied in determining fair values of each class of financial assets or financial liabilities.	IFRS 7.27a	_____
	b) whether fair values are determined, in whole or in part, directly by reference to published price quotations in an active market or are estimated using a valuation technique.	IFRS 7.27b	_____
	c) whether the fair values recognised or disclosed in the financial statements are determined in whole or in part using a valuation technique based on assumptions that are not supported by prices from observable current market transactions in the same instrument (ie without modification or repackaging) and not based on available observable market data.	IFRS 7.27c	_____
	d) for fair values that are recognised in the financial statements, if changing one or more of those assumptions to reasonably possible alternative assumptions would change fair value significantly, the entity shall state this fact and disclose the effect of those changes.	IFRS 7.27c	_____
	<i>Note. For this purpose, significance shall be judged with respect to profit or loss, and total assets or total liabilities, or, when changes in fair value are recognised in equity, total equity. (IFRS 7.27c)</i>		_____
	e) if (c) applies, the total amount of the change in fair value estimated using such a valuation technique that was recognised in profit or loss during the period.	IFRS 7.27d	_____
3.04	If a difference exists between the fair value at initial recognition and the amount that would be determined at that date using a valuation technique, an entity shall disclose, by class of financial instrument:	IFRS 7.28	_____

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
	a) its accounting policy for recognising that difference in profit or loss to reflect a change in factors (including time) that market participants would consider in setting a price; and	IFRS 7.28a	_____
	b) the aggregate difference yet to be recognised in profit or loss at the beginning and end of the period and a reconciliation of changes in the balance of this difference.	IFRS 7.28b	_____
3.05	Disclosures of fair value are not required:	IFRS 7.29	_____
	a) when the carrying amount is a reasonable approximation of fair value;	IFRS 7.29a	_____
	b) for an investment in equity instruments that do not have a quoted market price in an active market, or derivatives linked to such equity instruments, that is measured at cost in accordance with IAS 39 because its fair value cannot be measured reliably; or	IFRS 7.29b	_____
3.06	In the cases described in IFRS 7.29(b) & (c), an entity shall disclose information to help users of the financial statements make their own judgements about the extent of possible differences between the carrying amount of those financial assets or financial liabilities and their fair value, including:	IFRS 7.30	_____
	a) the fact that fair value information has not been disclosed for these instruments because their fair value cannot be measured reliably;	IFRS 7.30a	_____
	b) a description of the financial instruments, their carrying amount, and an explanation of why fair value cannot be measured reliably;	IFRS 7.30b	_____
	c) information about the market for the instruments;	IFRS 7.30c	_____
	d) information about whether and how the entity intends to dispose of the financial instruments; and	IFRS 7.30d	_____
	e) if financial instruments whose fair value previously could not be reliably measured are derecognised:	IFRS 7.30e	_____
	(i) that fact;	IFRS 7.30e	_____
	(ii) their carrying amount at the time of derecognition; and	IFRS 7.30e	_____
	(iii) the amount of gain or loss recognised.	IFRS 7.30e	_____
4.0	Nature and extent of risks arising from financial instruments		
4.01	An entity shall disclose information that enables users of its financial statements to evaluate the nature and extent of risks arising from financial instruments to which the entity is exposed at the reporting date.	IFRS 7.31	_____

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
4.02	For each type of risk arising from financial instruments, an entity shall disclose :	IFRS 7.33	
	a) the exposures to risk and how they arise;	IFRS 7.33a	_____
	b) its objectives, policies and processes for managing the risk and the methods used to measure the risk; and	IFRS 7.33b	_____
	c) any changes in (a) or (b) from the previous period.	IFRS 7.33c	_____
4.03	For each type of risk arising from financial instruments, an entity shall disclose:	Best Practice	
	a) summary quantitative data about its exposure to that risk at the reporting date. This disclosure shall be based on the information provided internally to key management personnel of the entity (as defined in IAS 24 Related Party Disclosures), for example the entity's board of directors or chief executive officer.	Best Practice	_____
	b) the disclosures required by paragraphs 36-42, to the extent not provided in (a), unless the risk is not material (see paragraphs 29-31 of IAS 1 for a discussion of materiality).	Best Practice	_____
	c) concentrations of risk if not apparent from (a) and (b). Disclosure of concentrations of risk shall include:	Best Practice	_____
	(i) a description of how management determines concentrations;	IFRS 7.B8a	_____
	(ii) a description of the shared characteristic that identifies each concentration (eg counterparty, geographical area, currency or market); and	IFRS 7.B8b	_____
	(iii) the amount of the risk exposure associated with all financial instruments sharing that characteristic.	IFRS 7.B8c	_____
	<i>Credit risk</i>		
4.04	An entity shall disclose by class of financial instrument:	IFRS 7.36	
	a) the amount that best represents its maximum exposure to credit risk at the reporting date without taking account of any collateral held or other credit enhancements such as:	IFRS 7.36	
	(i) any amounts offset in accordance with IAS 32; and	IFRS 7.B9a	_____
	(ii) any impairment losses recognised in accordance with IAS 39.	IFRS 7.B9b	_____
	b) in respect of the amount disclosed in (a), a description of collateral held as security and other credit enhancements;	IFRS 7.36a	_____
	c) information about the credit quality of financial assets that are neither past due nor impaired; and	IFRS 7.36b	_____

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
	d) the carrying amount of financial assets that would otherwise be past due or impaired whose terms have been renegotiated.	IFRS 7.36c	_____
4.05	An entity shall disclose by class of financial asset:	IFRS 7.37	_____
	a) an analysis of the age of financial assets that are past due as at the reporting date but not impaired;	IFRS 7.37a	_____
	b) an analysis of financial assets that are individually determined to be impaired as at the reporting date, including the factors the entity considered in determining that they are impaired; and	IFRS 7.37b	_____
	c) for the amounts disclosed in (a) and (b), a description of collateral held by the entity as security and other credit enhancements and, unless impracticable, an estimate of their fair value.	IFRS 7.37c	_____
4.06	When an entity obtains financial or non-financial assets during the period by taking possession of collateral it holds as security or calling on other credit enhancements (eg guarantees), and such assets meet the recognition criteria in other Standards, an entity shall disclose:	IFRS 7.38	_____
	a) the nature and carrying amount of the assets obtained; and	IFRS 7.38a	_____
	b) when the assets are not readily convertible into cash, its policies for disposing of such assets or for using them in its operations.	IFRS 7.38b	_____
	<i>Liquidity risk</i>		_____
4.07	An entity shall disclose:	IFRS 7.39	_____
	a) a maturity analysis for financial liabilities that shows the remaining contractual maturities; and	IFRS 7.39a	_____
	b) a description of how it manages the liquidity risk inherent in (a).	IFRS 7.39b	_____
	<i>Market risk</i>		_____
4.08	Unless an entity complies with paragraph 41, it shall disclose:	24 IFRS 7.40	_____
	a) a sensitivity analysis for each type of market risk to which the entity is exposed at the reporting date, showing how profit or loss and equity would have been affected by changes in the relevant risk variable that were reasonably possible at that date;	IFRS 7.40a	_____
	b) the methods and assumptions used in preparing the sensitivity analysis; and	IFRS 7.40b	_____
	c) changes from the previous period in the methods and assumptions used, and the reasons for such changes.	IFRS 7.40c	_____

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
4.09	If an entity prepares a sensitivity analysis, such as value-at-risk, that reflects interdependencies between risk variables (eg interest rates and exchange rates) and uses it to manage financial risks, it may use that sensitivity analysis in place of the analysis specified in paragraph 40. The entity shall also disclose:	IFRS 7.41	
	a) an explanation of the method used in preparing such a sensitivity analysis, and of the main parameters and assumptions underlying the data provided; and	IFRS 7.41a	_____
	b) an explanation of the objective of the method used and of limitations that may result in the information not fully reflecting the fair value of the assets and liabilities involved.	IFRS 7.41b	_____
4.10	When the sensitivity analyses disclosed in accordance with paragraph IFRS 7.40 or 41 are unrepresentative of a risk inherent in a financial instrument, the entity shall disclose that fact and the reason it believes the sensitivity analyses are unrepresentative.	IFRS 7.42	_____
	<i>Adoption of IFRS 7</i>		
4.11	IFRS 7 applies for annual periods beginning on or after 1 January 2007. Earlier application is encouraged. If an entity applies this SLAS for an earlier period, it shall disclose that fact.	IFRS 7.43	_____
4.12	If an entity applies IFRS 7 for annual periods beginning before 1 January 2006, it need not present comparative information for the disclosures required by paragraphs 31-42 about the nature and extent of risks arising from financial instruments.	IFRS 7.44	_____

APPENDIX 4 - GROUP COMPANIES, ASSOCIATES & JOINT VENTURES

		<i>Reference</i>	<i>Yes No N/A</i>
1.0	General		
1.01	When separate financial statements are prepared for a parent that elects not to prepare consolidated financial statements, those separate financial statements shall disclose:	IAS 27.41	
	a) the fact that the financial statements are separate financial statements;	IAS 27.41a	_____
	b) that the exemption from consolidation has been used;	IAS 27.41a	_____
	c) the name and country of incorporation or residence of the entity whose consolidated financial statements that comply with IFRSs have been produced for public use;	IAS 27.41a	_____
	d) the address from where the consolidated financial statements are obtainable;	IAS 27.41a	_____
	e) a list of significant investments in subsidiaries, jointly controlled entities and associates, including:	IAS 27.41b	_____
	(i) the name;	IAS 27.41b	_____
	(ii) country of incorporation or residence;	IAS 27.41b	_____
	(iii) proportion of ownership interest; and	IAS 27.41b	_____
	(iv) if different, proportion of voting power held.	IAS 27.41b	_____
	f) a description of the method used to account for the investments listed in (e). controlled entities and associates, including:	IAS 27.41c	_____
1.02	When a parent (other than a parent covered by IAS 27.41), venturer with an interest in a jointly controlled entity or an investor in an associate prepares separate financial statements, those separate financial statements shall:	IAS 27.42	
	a) disclose the fact that the statements are separate financial statements and the reasons why those statements are prepared if not required by law;	IAS 27.42a	_____
	b) include a list of significant investments in subsidiaries, jointly	IAS 27.42b	_____
	(i) the name;	IAS 27.42b	_____
	(ii) country of incorporation or residence;	IAS 27.42b	_____
	(iii) proportion of ownership interest; and	IAS 27.42b	_____
	(iv) if different, proportion of voting power held.	IAS 27.42b	_____
	c) give a description of the method used to account for the investments listed in (b).	IAS 27.42c	_____
	d) identify the financial statements prepared in accordance with IAS 27.9, IAS 28 and IAS 31 to which they relate.	IAS 27.42	_____

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
1.03	In consolidated financial statements, minority interests shall be presented in the consolidated balance sheet within equity, separately from the parent shareholders' equity.	IAS 27.33	_____
1.04	Minority interests in the profit or loss of the group shall also be separately disclosed.	IAS 27.33	_____
1.05	In the consolidated financial statements, disclose:	IAS 27.40	_____
	a) the nature of the relationship between the parent and a subsidiary when the parent does not own, directly or indirectly through subsidiaries, more than half of the voting power;	IAS 27.40c	_____
	b) the reasons why the ownership, directly or indirectly through subsidiaries, of more than half of the voting or potential voting power of an investee does not constitute control;	IAS 27.40d	_____
	c) the reporting date of the financial statements of a subsidiary when such financial statements are used to prepare consolidated financial statements and are as of a reporting date or for a period that is different from that of the parent, and the reason for using a different reporting date or period; and	IAS 27.40e	_____
	d) the nature and extent of any significant restrictions (e.g. resulting from borrowing arrangements or regulatory requirements) on the ability of subsidiaries to transfer funds to the parent in the form of cash dividends or to repay loans or advances.	IAS 27.40f	_____
1.06	If the entity applies IAS 27 for a period beginning before 1 January 2005, it shall disclose that fact.	IAS 27.43	_____
	Groups/Subsidiaries		
1.07	Subject to the provisions of subsection (2), the board of a company that has on the balance sheet date of the company one or more subsidiaries, shall, in addition to complying with section 150, ensure that within the time specified in that section, group financial statements that comply with section 153 are—	Companies Act S.152(1)	_____
	a) completed in relation to that group and that balance sheet date;	Companies Act S.152(1)(a)	_____
	b) certified by the person responsible for the preparation of the financial statements that it is in compliance with the requirements of this Act; and	Companies Act S.152(1)(b)	_____
	c) dated and signed on behalf of the directors by two directors of the company or if the company has only one director, by that director.	Companies Act S.152(1)(c)	_____
1.08	Group financial statements and a balance sheet date shall not be required in relation to a company, if the company is at that balance sheet date the wholly owned subsidiary of another company.	Companies Act S.152(2)	_____

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
1.09	The financial statements of a group shall give a true and fair view of	Companies Act S.153(1)	
	(a) the state of affairs of the company and its subsidiaries as at the balance sheet date; and	Companies Act S.153(1)(a)	_____
	(b) the profit or loss or income and expenditure, as the case may be, of the company and its subsidiaries for the accounting period ending on that balance sheet date.	Companies Act S.153(1)(b)	_____
1.10	Without limiting the provisions contained in subsection (1), the financial statements of a group shall comply with	Companies Act S.153(2)	
	a) any regulations made under this Act which specifies the form and content of group financial statements; and		_____
	b) any requirements which apply to the group financial statements under any other law.		_____
1.11	Where a subsidiary became a subsidiary of a company during the accounting period to which the group financial statements relate, the consolidated profit and loss statement or the consolidated income and expenditure statement for the group, shall relate to the profit or loss of the subsidiary for each part of that accounting period during which it was a subsidiary, and not to any other part of that accounting period	Companies Act S.153(3)	
1.12	Subject to the provisions of subsection (3), where the balance sheet date of a subsidiary of a company is not the same as that of the company, the group financial statements shall	Companies Act S.153(4)	
	(a) if the balance sheet date of the subsidiary does not precede that of the company by more than three months, incorporate the financial statements of the subsidiary for the accounting period ending on that date, or incorporate interim financial statements of the subsidiary completed in respect of a period that is the same as the accounting period of the company; or	Companies Act S.153(4)(a)	_____
	(b) in any other case, incorporate interim financial statements of the subsidiary completed in respect of a period that is the same as the accounting period of the company.	Companies Act S.153(4)(b)	_____
1.13	Subject to the provisions of subsections (3) and (6), group financial statements shall incorporate the financial statements prepared in accordance with section 151, of every subsidiary of the company.	Companies Act S.153(5)	
1.14	Subject to the provisions of subsection (7), group financial statements prepared by a company need not incorporate the financial statements of a subsidiary of that company, where the board of the company is of the opinion that	Companies Act S.153(6)	_____

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
	(a) it is impracticable to do so or would be of no real value to the shareholders of the company in view of the insignificant amounts involved, or would involve expense or delay out of proportion to the value to shareholders;	Companies Act S.153(6)(a)	_____
	(b) the result would be misleading or harmful to the business of the company or any of its subsidiaries; or	Companies Act S.153(6)(b)	_____
	(c) the business of the company and that of the subsidiary are so different, that they cannot reasonably be treated as a single undertaking.	Companies Act S.153(6)(c)	_____
1.15	Group financial statement prepared by a company may not omit the financial statements of a subsidiary of that company under subsection (6), without the prior approval in writing of the Registrar, which may be given on such terms or conditions as the Registrar thinks fit.	Companies Act S.153(7)	_____
2.0	Associates		_____
2.01	The disclosures in this section apply to investments in associates. However, they do not apply to investments in associates held by the following which upon initial recognition are designated as at fair value through profit or loss or are classified as held for trading and accounted for in accordance with IAS 39.	IAS 28.1	
	a) venture capital organisations; or	IAS 28.1a	_____
	b) mutual funds, unit trusts and similar entities including investment-linked insurance funds.	IAS 28.1b	_____
2.02	An investment in an associate shall be accounted for in the investor's separate financial statements in accordance with IAS 27.37-42.	IAS 28.35	_____
2.03	In respect of investments in associates disclose:	IAS 28.37	_____
	a) the fair value of investments in associates for which there are published price quotations;	IAS 28.37a	_____
	b) summarised financial information of associates, including the aggregated amounts of assets, liabilities, revenues and profit or loss;	IAS 28.37b	_____
	c) the reasons why the presumption that an investor does not have significant influence is overcome if the investor holds, directly or indirectly through subsidiaries, less than 20 per cent of the voting or potential voting power of the investee but concludes that it has significant influence;	IAS 28.37c	_____

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
	d) the reasons why the presumption that an investor has significant influence is overcome if the investor holds, directly or indirectly through subsidiaries, 20 per cent or more of the voting or potential voting power of the investee but concludes that it does not have significant influence;	IAS 28.37d	_____
	e) the reporting date of the financial statements of an associate, when such financial statements are used in applying the equity method and are as of a reporting date or for a period that is different from that of the investor, together with the reason for using a different reporting date or different period;	IAS 28.37e	_____
	f) the nature and extent of any significant restrictions (e.g. resulting from borrowing arrangements or regulatory requirements) on the ability of associates to transfer funds to the investor in the form of cash dividends, or repayment of loans or advances;	IAS 28.37f	_____
	g) the unrecognised share of losses of an associate, both for the period and cumulatively, if an investor has discontinued recognition of its share of losses of an associate;	IAS 28.37g	_____
	h) if applicable, the fact that an associate is not accounted for using the equity method in accordance with IAS 28.13; and	IAS 28.37h	_____
	i) summarised financial information of associates, either individually or in groups, that are not accounted for using the equity method, including the amounts of total assets, total liabilities, revenues and profit or loss.	IAS 28.37i	_____
2.04	In respect of associates accounted for using the equity method:	IAS 28.38	_____
	a) classify investments in such associates as non-current assets; and	IAS 28.38	_____
	b) also disclose separately:	IAS 28.38	_____
	(i) the entity's share of the profit or loss of such associates;	IAS 28.38	_____
	(ii) the carrying amount of those investments; and	IAS 28.38	_____
	(iii) the investor's share of any discontinued operations of such associates.	IAS 28.38	_____
2.05	The entity's share of changes recognised directly in the associate's equity are recognised directly in equity by the entity and are disclosed in the statement of changes in equity as required by IAS 1.	IAS 28.39	_____
2.06	If the entity applies IAS 28 for a period beginning before 1 January 2005, it shall disclose that fact.	IAS 28.41	_____

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
3.0	Joint Ventures		
3.01	The disclosures in this section apply to investments in joint ventures. However, they do not apply to investments in joint ventures held by the following which upon initial recognition are designated as at fair value through profit or loss or are classified as held for trading and accounted for in accordance with IAS 39.	IAS 31.1	
	a) venture capital recognises; or	IAS 31.1a	_____
	b) mutual funds, unit trusts and similar entities including investment-linked insurance funds,	IAS 31.1b	_____
3.02	When accounting for a joint venture using the proportionate consolidation method, disclosure of the entity's share of each of the assets, liabilities, income and expenses may be given in one of two formats, by either:	IAS 31.34	
	a) combining them with the entity's own similar items, line by line; or	IAS 31.34	_____
	b) using separate line items.	IAS 31.34	_____
3.03	Whichever format method is adopted, assets or liabilities are not offset unless a legal right of set-off exists, and the offsetting represents the expectation as to the recognises of the asset or the settlement of the liability.	IAS 31.35	
3.04	If the entity recognises its interests in jointly controlled entities using the line-by-line reporting format for proportionate consolidation or the equity method, disclose the aggregate amounts of each of:	IAS 31.56	
	a) current assets;	IAS 31.56	_____
	b) long-term assets;	IAS 31.56	_____
	c) current liabilities;	IAS 31.56	_____
	d) long-term liabilities; and	IAS 31.56	_____
	e) income and expenses related to its interests in joint ventures.	IAS 31.56	_____
3.05	Disclose, separately from other contingent liabilities, the aggregate amount of the following contingent liabilities (unless the probability of loss is remote):	IAS 31.54	
	a) any contingent liabilities that the entity has incurred in relation to its interests in joint ventures and its share in each of the contingent liabilities that have been incurred jointly with other venturers;	IAS 31.54 ^a	_____
	b) the entity's share of the contingent liabilities of the joint ventures themselves for which it is contingently liable; and	IAS 31.54b	_____

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
	c) those contingent liabilities that arise because the entity is contingently liable for the liabilities of the other venturers of a joint venture.	IAS 31.54c	_____
3.06	Disclose, separately from other commitments, the aggregate amount of the following commitments:	IAS 31.55	_____
	a) any capital commitments of the entity in relation to its interests in joint ventures and its share in the capital commitments that have been incurred jointly with other entities; and	IAS 31.55a	_____
	b) the entity's share of the capital commitments of the joint ventures themselves.	IAS 31.55b	_____
3.07	Disclose a listing and description of interests in significant joint ventures and the proportion of ownership interest held in jointly controlled entities.	IAS 31.56	_____
3.08	Disclose the method used to recognise interests in jointly controlled entities.	IAS 31.57	_____
3.09	If the entity applies IAS 31 for a period beginning before 1 January 2005, it shall disclose that fact.	IAS 31.58	_____

APPENDIX 5 - BUSINESS COMBINATIONS & GOODWILL

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
1.01	If the acquirer recognises separately a contingent liability of the acquiree as part of allocating the cost of a business combination and its fair value cannot be measured reliably: disclose the information about that contingent liability required to be disclosed by IAS 37.	IFRS 3.47b	_____
1.02	Contingent liabilities recognised separately as part of allocating the cost of a business combination are excluded from the scope of IAS 37. However, the acquirer shall disclose for those contingent liabilities the information required to be disclosed by IAS 37 for each class of provision.	IFRS 3.50	_____
1.03	An acquirer shall disclose information that enables users of its financial statements to evaluate the nature and financial effect of business combinations that were effected:	IFRS 3.66	_____
	a) during the period.	IFRS 3.66a	_____
	b) after the balance sheet date but before the financial statements are authorised for issue.	IFRS 3.66b	_____
1.04	The acquirer shall disclose the following information concerning the nature and financial effect for each business combination that was effected during the period:	IFRS 3.67	_____
	a) the names and descriptions of the combining entities or businesses.	IFRS 3.67a	_____
	b) the acquisition date.	IFRS 3.67b	_____
	c) the percentage of voting equity instruments acquired.	IFRS 3.67c	_____
	d) the cost of the combination;	IFRS 3.67d	_____
	e) a description of the components of that cost, including any costs directly attributable to the combination;	IFRS 3.67d	_____
	f) when equity instruments are issued or issuable as part of the cost, the following shall also be disclosed:	IFRS 3.67d	_____
	(i) the number of equity instruments issued or issuable; and	IFRS 3.67d (i)	_____
	(ii) the fair value of those instruments and the basis for determining that fair value;	IFRS 3.67d (ii)	_____
	(iii) if a published price does not exist for the instruments at the date of exchange, the significant assumptions used to determine fair value shall be disclosed;	IFRS 3.67d (ii)	_____
	(iv) if a published price exists at the date of exchange but was not used as the basis for determining the cost of the combination, that fact shall be disclosed;	IFRS 3.67d (ii)	_____

		<i>Reference</i>	<i>Yes No N/A</i>
(v)	in addition disclose:	IFRS 3.67d (ii)	
	- the reasons the published price was not used;	IFRS 3.67d	
	- the method and significant assumptions used to attribute a value to the equity instruments; and	IFRS 3.67d (ii)	
	- the aggregate amount of the difference between the value attributed to, and the published price of, the equity instruments;	IFRS 3.67d (ii)	
g)	details of any operations the entity has decided to dispose of as a result of the combination.	IFRS 3.67e	
h)	the amounts recognised at the acquisition date for each class of the acquiree's assets, liabilities and contingent liabilities, and, unless disclosure would be impracticable:	IFRS 3.67f	
	(i) the carrying amounts of each of those classes, determined in accordance with IFRSs, immediately before the combination; and	IFRS 3.67f	
	(ii) if such disclosure would be impracticable, that fact shall be disclosed, together with an explanation of why this is the case.	IFRS 3.67f	
i)	the amount of any excess of net fair value over the cost of the combination (see IFRS 3.56) recognised in profit or loss and the line item in the income statement in which the excess is recognised.	IFRS 3.67g	
j)	a description of the factors that contributed to a cost that results in the recognition of goodwill including:	IFRS 3.67h	
	(i) a description of each intangible asset that was not recognised separately from goodwill; and	IFRS 3.67h	
	(ii) an explanation of why the intangible asset's fair value could not be measured reliably;	IFRS 3.67h	
	(iii) or a description of the nature of any excess recognised in profit or loss.	IFRS 3.67h	
k)	the amount of the acquiree's profit or loss since the acquisition date included in the acquirer's profit or loss for the period; or	IFRS 3.67i	
l)	if such disclosure would be impracticable, that fact shall be disclosed, together with an explanation of why this is the case.	IFRS 3.67i	
1.05	The above information shall be disclosed in aggregate for business combinations effected during the reporting period that are individually immaterial.	IFRS 3.68	

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
1.06	If the initial accounting for a business combination that was effected during the period was determined only provisionally, that fact shall also be disclosed together with an explanation of why this is the case.	IFRS 3.69	_____
1.07	The acquirer shall disclose the following information, unless such disclosure would be impracticable:	IFRS 3.70	_____
	a) the revenue of the combined entity for the period as though the acquisition date for all business combinations effected during the period had been the beginning of that period.	IFRS 3.70a	_____
	b) the profit or loss of the combined entity for the period as though the acquisition date for all business combinations effected during the period had been the beginning of the period.	IFRS 3.70b	_____
1.08	If disclosure of this information would be impracticable, that fact shall be disclosed, together with an explanation of why this is the case.	IFRS 3.70	_____
1.09	The acquirer shall disclose the information required by IFRS 3.67 (see above) for each business combination effected after the balance sheet date but before the financial statements are authorised for issue.	IFRS 3.71	_____
1.10	If disclosure of any of that information would be impracticable, that fact shall be disclosed, together with an explanation of why this is the case.	IFRS 3.71	_____
1.11	An acquirer shall disclose information that enables users of its financial statements to evaluate the financial effects of gains, losses, error corrections and other adjustments recognised in the current period that relate to business combinations that were effected in the current or in previous periods.	IFRS 3.72	_____
1.12	Disclosures concerning the financial effects of gains, losses, error corrections and other adjustments arising from business combinations should include the following information:	IFRS 3.73	_____
	a) the amount and an explanation of any gain or loss recognised in the current period that:	IFRS 3.73a	_____
	(i) relates to the identifiable assets acquired or liabilities or contingent liabilities assumed in a business combination that was effected in the current or a previous period; and	IFRS 3.73ai	_____
	(ii) is of such size, nature or incidence that disclosure is relevant to an understanding of the combined entity's financial performance.	IFRS 3.73aai	_____

		<i>Reference</i>	<i>Yes No N/A</i>
	b) if the initial accounting for a business combination that was effected in the immediately preceding period was determined only provisionally at the end of that period, the amounts and explanations of the adjustments to the provisional values recognised during the current period.	IFRS 3.73b	_____
	c) the information about error corrections required to be disclosed by IAS 8 for any of the acquiree's identifiable assets, liabilities or contingent liabilities, or changes in the values assigned to those items, that the acquirer recognises during the current period.	IFRS 3.73c	_____
1.13	An entity shall disclose information that enables users of its financial statements to evaluate changes in the carrying amount of goodwill during the period.	IFRS 3.74	_____
1.14	The entity shall disclose a reconciliation of the carrying amount of goodwill at the beginning and end of the period, showing separately:	IFRS 3.75	_____
	a) the gross amount and accumulated impairment losses at the beginning of the period;	IFRS 3.75a	_____
	b) additional goodwill recognised during the period except goodwill included in a disposal group that, on acquisition, meets the criteria to be classified as held for sale in accordance with IFRS 5;	IFRS 3.75b	_____
	c) adjustments resulting from the subsequent recognition of deferred tax assets during the period;	IFRS 3.75c	_____
	d) goodwill included in a disposal group classified as held for sale in accordance with IFRS 5; and	IFRS 3.75d	_____
	e) goodwill derecognised during the period without having previously been included in a disposal group classified as held for sale;	IFRS 3.75d	_____
	f) impairment losses recognised during the period in accordance with IAS 36;	IFRS 3.75e	_____
	g) net exchange differences arising during the period in accordance with IAS 21;	IFRS 3.75f	_____
	h) any other changes in the carrying amount during the period; and	IFRS 3.75g	_____
	i) the gross amount and accumulated impairment losses at the end of the period.	IFRS 3.75h	_____
1.15	Discloses information about the recoverable amount and impairment of goodwill in accordance with IAS 36 in addition to the information required above.	IFRS 3.76	_____
1.16	If in any situation the information required to be disclosed does not satisfy the objectives set out in IFRS 3 the entity shall disclose such additional information as is necessary to meet those objectives.	IFRS 3.77	_____

APPENDIX 6 - NON CURRENT ASSETS & DISPOSAL GROUPS

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
1.01	If the criteria for classifying an asset as held for resale are met after the balance sheet date, an entity shall not classify a noncurrent asset (or disposal group) as held for sale in those financial statements when issued.	IFRS 5.12	_____
1.02	Where the criteria for classifying an asset as held for resale are met after the balance sheet date but before the authorisation of the financial statements for issue, the entity shall disclose the information specified by IFRS 5.41(a, b, & d) (see below).	IFRS 5.12	_____
1.03	An entity shall not classify as held for sale a non-current asset (or disposal group) that is to be abandoned as its carrying amount will be recovered principally through continuing use.	IFRS 5.13	_____
1.04	If the disposal group to be abandoned meets the criteria for a discontinued operation, the entity shall present the results and cash flows of the disposal group as discontinued operations at the date on which it ceases to be used.	IFRS 5.13	_____
1.05	Note. Non-current assets (or disposal groups) to be abandoned include non-current assets (or disposal groups) that are to be used to the end of their economic life and non-current assets (or disposal groups) that are to be closed rather than sold. (IFRS 5.13)	IFRS 5.13	_____
1.06	An entity shall present and disclose information that enables users of the financial statements to evaluate the financial effects of discontinued operations and disposals of non-current assets (or disposal groups).	IFRS 5.30	_____
1.07	Disclose the following information concerning the effects of discontinued operations and non-current assets:	IFRS 5.33	_____
	a) a single amount on the face of the income statement comprising the total of:	IFRS 5.33a	_____
	(i) the post-tax profit or loss of discontinued operations and	IFRS 5.33a (i)	_____
	(ii) the post-tax gain or loss recognised on the measurement to fair value less costs to sell or on the disposal of the assets or disposal group(s) constituting the discontinued operation.	IFRS 5.33a (ii)	_____
	b) an analysis presented in the notes or on the face of the income statement of the above single amount into:	IFRS 5.33b	_____
	(i) the revenue, expenses and pre-tax profit or loss of discontinued operations;	IFRS 5.33b (i)	_____
	(ii) the related income tax expense as required by paragraph 81(h) of IAS 12;	IFRS 5.33b (ii)	_____

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
	(iii) the gain or loss recognised on the measurement to fair value less costs to sell or on the disposal of the assets or disposal group(s) constituting the discontinued operation; and	IFRS 5.33b (iii)	_____
	(iv) the related income tax expense as required by paragraph 81(h) of IAS 12.	IFRS 5.33b (iv)	_____
	(v) if the analysis is presented on the face of the income statement it shall be presented in a section identified as relating to discontinued operations, ie separately from continuing operations.	IFRS 5.33b	_____
	(vi) the analysis is not required for disposal groups that are newly acquired subsidiaries that meet the criteria to be classified as held for sale on acquisition.	IFRS 5.33b	_____
	c) the net cash flows attributable to the operating, investing and financing activities of discontinued operations.	IFRS 5.33c	_____
	(i) These disclosures may be presented either in the notes or on the face of the financial statements.	IFRS 5.33c	_____
	(ii) These disclosures are not required for disposal groups that are newly acquired subsidiaries that meet the criteria to be classified as held for sale on acquisition.	IFRS 5.33c	_____
1.08	An entity shall re-present the disclosures required by IFRS 5.33 (see above) for prior periods presented in the financial statements so that the disclosures relate to all operations that have been discontinued by the balance sheet date for the latest period presented.	IFRS 5.34	_____
1.09	Adjustments in the current period to amounts previously presented in discontinued operations that are directly related to the disposal of a discontinued operation in a prior period shall be classified separately in discontinued operations.	IFRS 5.35	_____
1.10	The nature and amount of such adjustments shall be disclosed. Examples of circumstances in which these adjustments may arise include the following:	IFRS 5.35	_____
	a) the resolution of uncertainties that arise from the terms of the disposal transaction, such as the resolution of purchase price adjustments and indemnification issues with the purchaser.	IFRS 5.35a	_____
	b) the resolution of uncertainties that arise from and are directly related to the operations of the component before its disposal, such as environmental and product warranty obligations retained by the seller.	IFRS 5.35b	_____
	c) the settlement of employee benefit plan obligations, provided that the settlement is directly related to the disposal transaction.	IFRS 5.35c	_____

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
1.11	Non current assets and liabilities and disposal groups should be presented as follows:	IFRS 5.38	
	a) An entity shall present a non-current asset classified as held for sale and the assets of a disposal group classified as held for sale separately from other assets in the balance sheet.	IFRS 5.38	_____
	b) The liabilities of a disposal group classified as held for sale shall be presented separately from other liabilities in the balance sheet.	IFRS 5.38	_____
	c) Those assets and liabilities shall not be offset and presented as a single amount.	IFRS 5.38	_____
	d) The major classes of assets and liabilities classified as held for sale shall be separately disclosed either on the face of the balance sheet or in the notes, except as permitted by IFRS 5.39.	IFRS 5.38	_____
	e) An entity shall present separately any cumulative income or expense recognised directly in equity relating to a non-current asset (or disposal group) classified as held for sale.	IFRS 5.38	_____
1.12	If the disposal group is a newly acquired subsidiary that meets the criteria to be classified as held for sale on acquisition, disclosure of the major classes of assets and liabilities is not required.	IFRS 5.39	_____
1.13	An entity shall not reclassify or re-present amounts presented for non-current assets or for the assets and liabilities of disposal groups classified as held for sale in the balance sheets for prior periods to reflect the classification in the balance sheet for the latest period presented.	IFRS 5.40	_____
1.14	An entity shall disclose the following information in the notes in the period in which a non-current asset (or disposal group) has been either classified as held for sale or sold:	IFRS 5.41	_____
	a) a description of the non-current asset (or disposal group);	IFRS 5.41a	_____
	b) a description of the facts and circumstances of the sale, or leading to the expected disposal, and the expected manner and timing of that disposal;	IFRS 5.41b	_____
	c) any impairment loss or reversal and, if not separately presented on the face of the income statement, the caption in the income statement that includes that gain or loss;	IFRS 5.41c	_____
1.15	If there are changes to a plan of sale, an entity shall disclose, in the period of the decision to change the plan to sell the non-current asset (or disposal group):	IFRS 5.42	_____
	a) a description of the facts and circumstances leading to the decision; and	IFRS 5.42	_____

	<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
b) the effect of the decision on the results of operations for the period and any prior periods presented.	IFRS 5.42	_____

Note. The IFRS shall be applied prospectively to non-current assets (or disposal groups) that meet the criteria to be classified as held for sale and operations that meet the criteria to be classified as discontinued after the effective date of the IFRS. An entity may apply the requirements of the IFRS to all non-current assets (or disposal groups) that meet the criteria to be classified as held for sale and operations that meet the criteria to be classified as discontinued after any date before the effective date of the IFRS, provided the valuations and other information needed to apply the IFRS were obtained at the time those criteria were originally met. (IFRS 5.43)

APPENDIX 7 - DEFINED BENEFIT COSTS

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
1.01	In respect of defined benefit plans, disclose:	IAS 19.120	
	a) the entity's accounting policy for recognising actuarial gains and losses;	IAS 19.120a	_____
	b) a general description of the type of plan.	SLAS 16.120b, IAS 19.121	_____
	c) a reconciliation of the assets and liabilities recognised in the balance sheet, showing at least:	IAS 19.120c	_____
	(i) the present value at the balance sheet date of defined benefit obligations that are wholly unfunded;	IAS 19.120c	_____
	(ii) the present value (before deducting the fair value of plan assets) at the balance sheet date of defined benefit obligations that are wholly or partly funded;	IAS 19.120c	_____
	(iii) the fair value of any plan assets at the balance sheet date;	IAS 19.120c	_____
	(iv) the net actuarial gains or losses not recognised in the balance sheet;	IAS 19.120c	_____
	(v) the past service cost not yet recognised in the balance sheet;	IAS 19.120c	_____
	(vi) any amount not recognised as an asset;	IAS 19.120c	_____
	(vii) the fair value at the balance sheet date of any reimbursement right recognised as an asset with a brief description of the link between the reimbursement right and the related obligation; and	IAS 19.120c	_____
	(viii) the other amounts recognised in the balance sheet;	IAS 19.120c	_____
	d) the amounts included in the fair value of plan assets for:	IAS 19.120d	_____
	(i) each category of the reporting entity's own financial instruments; and	IAS 19.120d	_____
	(ii) any property occupied by, or other assets used by, the reporting entity;	IAS 19.120d	_____
	e) a reconciliation showing the movements during the period in the net liability or asset recognised in the balance sheet;	IAS 19.120e	_____

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
f)	the total expense recognised in the income statement for each of the following, and the line item(s) of the income statement in which they are included:	IAS 19.120f	_____
	i) current service cost;	IAS 19.120f	_____
	ii) interest cost;	IAS 19.120f	_____
	iii) expected return on plan assets;	IAS 19.120f	_____
	vi) expected return on any reimbursement right recognised as an asset;	IAS 19.120f	_____
	v) actuarial gains and losses;	IAS 19.120f	_____
	vi) past service cost; and	IAS 19.120f	_____
	vii) the effect of any curtailment or settlement;	IAS 19.120f	_____
g)	the actual return on plan assets as well as the actual return on any reimbursement right recognised as an asset; and	IAS 19.120g	_____
h)	the principal actuarial assumptions used as at the balance sheet date, including, those set out below. Each actuarial assumption should be disclosed in absolute terms (for example as an absolute percentage) and not just as a margin between different percentages or other variables.	IAS 19.120h	_____
	i) the discount rates;	IAS 19.120h	_____
	ii) the expected rates of return on any plan assets for the periods presented in the financial statements;	IAS 19.120h	_____
	iii) the expected rates of return for the periods presented in the financial statements on any reimbursement right recognised as an asset;	IAS 19.120h	_____
	iv) the expected rates of salary increases (and of changes in an index or other variable specified in the formal or constructive terms of a plan as the basis for future benefit increases);	IAS 19.120h	_____
	v) medical cost trend rates; and	IAS 19.120h	_____
	vi) any other material actuarial assumptions used.	IAS 19.120h	_____

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
2.01	in respect of defined benefit plans, disclose information that enables users of financial statements to evaluate the nature of defined benefit plans and the financial effects of changes in those plans during the period.	IAS 19.120	_____
2.02	In respect of defined benefit plans, disclose:	IAS 19.20A	_____
	a) the entity's accounting policy for recognising actuarial gains and losses;	IAS 19.20Aa	_____
	b) a general description of the type of plan.	IAS 19.120Ab	_____
	c) a reconciliation of opening and closing balances of the present value of the defined benefit obligation showing separately, if applicable, the effects during the period attributable to each of the following:	IAS 19.120Ac	_____
	i) current service cost;	IAS 19.120Ac	_____
	ii) interest cost;	IAS 19.120Ac	_____
	iii) contributions by plan participants;	IAS 19.120Ac	_____
	iv) actuarial gains and losses	IAS 19.120Ac	_____
	v) foreign currency exchange rate changes on plans measured in a currency different from the entity's presentation currency;	IAS 19.120Ac	_____
	vi) benefits paid;	IAS 19.120Ac	_____
	vii) past service cost;	IAS 19.120Ac	_____
	viii) business combinations;	IAS 19.120Ac	_____
	ix) curtailments; and	IAS 19.120Ac	_____
	x) settlements;	IAS 19.120Ac	_____
	d) an analysis of the defined benefit obligation into amounts arising from plans that are wholly unfunded and amounts arising from plans that are wholly or partly funded.	IAS 19.120Ad	_____

	<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
e) a reconciliation of the opening and closing balances of the fair value of plan assets and of the opening and closing balances of any reimbursement right recognised as an asset showing separately, if applicable, the effects during the period attributable to each of the following:	IAS 19.120Ae	
i) expected return on plan assets,	IAS 19.120Ae	
ii) actuarial gains and losses,	IAS 19.120Ae	
iii) foreign currency exchange rate changes on plans measured in a currency different from the entity's presentation currency,	IAS 19.120Ae	
iv) contributions by the employer,	IAS 19.120Ae	
v) contributions by plan participants,	IAS 19.120Ae	
vi) benefits paid,	IAS 19.120Ae	
vii) business combinations and	IAS 19.120Ae	
f) a reconciliation of the present value of the defined benefit obligation and the fair value of the plan assets to the assets and liabilities recognised in the balance sheet, showing at least;	IAS 19.120Af	
i) the net actuarial gains or losses not recognised in the balance sheet;	IAS 19.120Af	
ii) the past service cost not yet recognised in the balance sheet;	IAS 19.120Af	
iii) any amount not recognised as an asset because of the limit in paragraph 58(b) of IAS 19;	IAS 19.120Af	
iv) the fair value at the balance sheet date of any reimbursement right recognised as an asset, with a brief description of the link between the reimbursement right and the related obligation; and	IAS 19.120Af	
v) the other amounts recognised in the balance sheet;	IAS 19.120Af	

	<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
g) the total expense recognised in the income statement profit or loss for each of the following, and the line item(s) of the income statement in which they are included:	IAS 19.120Ag	_____
i) current service cost;	IAS 19.120Ag	_____
ii) interest cost;	IAS 19.120Ag	_____
iii) expected return on plan assets;	IAS 19.120Ag	_____
iv) expected return on any reimbursement right recognised as an asset;	IAS 19.120Ag	_____
v) actuarial gains and losses;	IAS 19.120Ag	_____
vi) past service cost;	IAS 19.120Ag	_____
vii) the effect of any curtailment or settlement;	IAS 19.120Ag	_____
viii) the effect of the limit in paragraph 58(b) of IAS 19;	IAS 19.120Ag	_____
h) the total amount recognised in the statement of recognised income and expense for each of the following:	IAS 19.120Ah	_____
i) actuarial gains and losses; and	IAS 19.120Ah	_____
ii) the effect of the limit in paragraph 58(b) of IAS 19;	IAS 19.120Ah	_____
i) for entities that recognise actuarial gains and losses in the statement of recognised income and expense, the cumulative amount of actuarial gains and losses recognised in the statement of recognised income and expense;	IAS 19.120Ai	_____
j) for each major category of plan assets, which shall include, but is not limited to, equity instruments, debt instruments, property, and all other assets, the percentage or amount that each major category constitutes of the fair value of the total plan assets;	IAS 19.120Aj	_____
k) the amounts included in the fair value of plan assets for:	IAS 19.120Ak	_____
(i) each category of the entity's own financial instruments; and	IAS 19.120Aki	_____
(ii) any property occupied by, or other assets used by, the entity.	IAS 19.120Aki	_____

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
l)	a narrative description of the basis used to determine the overall expected rate of return on assets, including the effect of the major categories of plan assets;	IAS 19.120A1	_____
m)	the actual return on plan assets, as well as the actual return on any reimbursement right recognised as an asset; and	IAS 19.120Am	_____
n)	the principal actuarial assumptions used as at the balance sheet date (in absolute terms (for example, as an absolute percentage) and not just as a margin between different percentages or other variables), including, where applicable:	IAS 19.120An	_____
	(i) the discount rates;	IAS 19.120Ani	_____
	(ii) the expected rates of return on any plan assets for the periods presented in the financial statements;	IAS 19.120Anii	_____
	(iii) the expected rates of return for the periods presented in the financial statements on any reimbursement right recognised as an asset;	IAS 19.120Aniii	_____
	(iv) the expected rates of salary increases (and of changes in an index or other variable specified in the formal or constructive terms of a plan as the basis for future benefit increases);	IAS 19.120Aniv	_____
	(v) medical cost trend rates; and	IAS 19.120Anv	_____
	(vi) any other material actuarial assumptions used.	IAS 19.120Anvi	_____
o)	the effect of an increase of one percentage point and the effect of a decrease of one percentage point in the assumed medical cost trend rates on:	IAS 19.120Ao	_____
	(i) the aggregate of the current service cost and interest cost components of net periodic post-employment medical costs; and	IAS 19.120Aoi	_____

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
	(ii) the accumulated post-employment benefit obligation for medical costs	IAS 19.120Aoi	_____
	<i>Note. For the purposes of this disclosure required in IAS 19 120A(o), all other assumptions are held constant. For plans operating in a high inflation environment, the disclosure shall be the effect of a percentage increase or decrease in the assumed medical cost trend rate of a significance similar to one percentage point in a low inflation environment.</i>		
	p) the amounts for the current annual period and previous four annual periods of:	IAS 19.120Ap	_____
	(i) the present value of the defined benefit obligation, the fair value of the plan assets and the surplus or deficit in the plan; and	IAS 19.120Api	_____
	(ii) the experience adjustments arising on:	IAS 19.120Apii	_____
	- the plan liabilities expressed either as an amount or a percentage of the plan liabilities at the balance sheet date; and	IAS 19.120Ap	_____
	- the plan assets expressed either as an amount or a percentage of the plan assets at the balance sheet date; and	IAS 19.120Ap	_____
	q) the employer's best estimate, as soon as it can reasonably be determined, of contributions expected to be paid to the plan during the annual period beginning after the balance sheet date.	IAS 19.120Aq	_____
2.03	When an entity has more than one defined benefit plan, disclosures may be made in total, separately for each plan, or in such groupings as are considered to be the most useful.	IAS 19.122	_____
2.04	Where disclosures are provided in total for a grouping of plans, such disclosures are provided in the form of weighted averages or of relatively narrow ranges.	IAS 19.122	_____

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
2.05	Where required by IAS 24, disclose information about:	IAS 19.124	_____
	a) related party transactions with post-employment benefit plans; and	IAS 19.124a	_____
	b) post-employment benefits for key management personnel.	IAS 19.124b	_____
2.06	Where required by IAS 37, disclose information about contingent liabilities arising from post-employment benefit obligations.	IAS 19.35/32B, IAS 19.125	_____
2.07	Actuarial gains and losses recognised outside profit or loss shall be presented in a statement of changes in equity titled "statement of recognised income and expense" that comprises only the following:	IAS 19.93B	_____
	a) profit or loss for the period;	IAS 19.93B, IAS 1.96a	_____
	b) each item of income and expense for the period that is recognised directly in equity, and the total of these items;	IAS 19.93B, IAS 1.96b	_____
	c) total income and expense for the period (calculated as the sum of (a) and (b)), showing separately the total amounts attributable to equity holders of the parent and to minority interest; and	IAS 19.93B, IAS 1.96c	_____
	d) for each component of equity, the effects of changes in accounting policies and corrections of errors recognised in accordance with IAS 8.	IAS 19.93B, IAS 1.96d	_____
1.08	Actuarial gains and losses recognised outside profit or loss shall not be presented in a statement of changes in equity in the columnar format referred to in paragraph 101 of IAS 1 or any other format that includes the items specified in paragraph 97 of IAS 1.	IAS 19.93B	_____
2.09	When sufficient information is not available to use defined benefit accounting for a multi-employer plan that is a defined benefit plan, disclose:	IAS 19.30	_____
	a) the fact that the plan is a defined benefit plan;	IAS 19.30bi	_____
	b) the reason why sufficient information is not available to enable the entity to account for the plan as a defined benefit plan; and	IAS 19.30bii	_____

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
	c) to the extent that a surplus or deficit in the plan may affect the amount of future contributions, also disclose:	IAS 19.30c	_____
	(i) any available information about that surplus or deficit;	IAS 19.30ci	_____
	(ii) the basis used to determine that surplus or deficit; and	IAS 19.30cii	_____
	(iii) the implications, if any, for the entity.	IAS 19.30ciii	_____
2.10	An asset relating to one plan should only be offset against a liability relating to another plan when, and only when, the entity:	IAS 19.116	_____
	a) has a legally enforceable right to use a surplus in one plan to settle obligations under the other plan; and	IAS 19.116a	_____
	b) intends either to settle the obligations on a net basis, or to realise the surplus in one plan and settle its obligation under the other plan simultaneously.	IAS 19.116b	_____

APPENDIX 8 - PENSION PLAN ACCOUNTS

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
1.0	General		
1.01	The disclosures in this section apply to the report of retirement benefit plans. All other disclosure requirements of IASs also apply to the financial statements of retirement benefit plans to the extent that they are not superseded by the disclosures in this section.	IAS 26.2	
1.02	The financial statements of a retirement benefit plan, whether defined benefit or defined contribution, should also contain the following:	IAS 26.34	
	a) a statement of changes in net assets available for benefits;	IAS 26.34a	
	b) a summary of significant accounting policies; and	IAS 26.34b	
	c) a description of the plan and the effect of any changes in the plan during the period.	IAS 26.34c	
1.03	The plan description may be included either as part of the financial information or in a separate report, and may contain:	IAS 26.36	
	a) the names of the employers and the employee groups covered;	IAS 26.36a	
	b) the number of participants receiving benefits and the number of other participants, classified as appropriate;	IAS 26.36b	
	c) the type of plan - defined contribution or defined benefit;	IAS 26.36c	
	d) a note as to whether participants contribute to the plan;	IAS 26.36d	
	e) a description of the retirement benefits promised to participants;	IAS 26.36e	
	f) a description of any plan termination terms; and	IAS 26.36f	
	g) changes in the disclosures required by (a) to (f) above during the period covered by the report.	IAS 26.36g	
1.04	This description may refer to other documents that are readily available to users and in which the plan is described, and may include only information on subsequent changes.	IAS 26.36	
1.05	The report should also disclose, if applicable:	IAS 26.35	
	a) a statement of net assets available for benefits disclosing:	IAS 26.35a	
	(i) assets at the end of the period suitably classified;	IAS 26.35a	
	(ii) the basis of valuation of assets;	IAS 26.35a	
	(iii) details of any single investment exceeding either 5% of the net assets available for benefits or 5% of any class or type of security;	IAS 26.35a	
	(iv) details of any investment in the employer; and	IAS 26.35a	

		<i>Reference</i>	<i>Yes No N/A</i>
	(v) liabilities other than the actuarial present value of promised retirement benefits;	IAS 26.35a	_____
b)	a statement of changes in net assets available for benefits showing the following:	IAS 26.35b	_____
	(i) employer contributions;	IAS 26.35b	_____
	(ii) employee contributions;	IAS 26.35b	_____
	(iii) investment income such as interest and dividends;	IAS 26.35b	_____
	(iv) other income;	IAS 26.35b	_____
	(v) benefits paid or payable (analysed, for example, as retirement, death and disability benefits, and lump sum payments);	IAS 26.35b	_____
	(vi) administrative expenses;	IAS 26.35b	_____
	(vii) other expenses;	IAS 26.35b	_____
	(viii) taxes on income;	IAS 26.35b	_____
	(ix) profits and losses on disposal of investments and changes in value of investments; and	IAS 26.35b	_____
	(x) transfers from and to other plans;	IAS 26.35b	_____
c)	a description of the funding policy;	IAS 26.35c	_____
2.0	<i>Defined contribution plans</i>		
2.01	The financial statements of defined contribution plans should disclose:	IAS 26.13	_____
	a) a statement of net assets available for benefits;	IAS 26.13	_____
	b) a description of the funding policy;	IAS 26.13	_____
	c) a description of significant activities for the period and the effect of any changes relating to the plan, and its membership and terms and conditions;	IAS 26.16a	_____
	d) statements reporting on the transactions and investment performance for the period and the financial position of the plan at the end of the period; and	IAS 26.16b	_____
	e) a description of the investment policies.	IAS 26.16c	_____
3.0	<i>Defined benefit plans</i>		
3.01	The report of defined benefit plans should disclose either :	IAS 26.17	_____
	a) a statement that shows:	IAS 26.17a	_____
	(i) the net assets available for benefits;	IAS 26.17a	_____
	(ii) the actuarial present value of promised retirement benefits, distinguishing between vested benefits and nonvested benefits; and	IAS 26.17a	_____

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
	(iii) the resulting excess or deficit; or	IAS 26.17a	_____
b)	a statement of net assets available for benefits including either:	IAS 26.17b	_____
	(i) a note disclosing the actuarial present value of promised retirement benefits, distinguishing between vested benefits and non-vested benefits; or	IAS 26.17b	_____
	(ii) a reference to this information in an accompanying actuarial report.	IAS 26.17b	_____
3.02	If an actuarial valuation has not been prepared at the date of the financial statements, the most recent valuation should be used as a base and the date of the valuation disclosed.	IAS 26.17	_____
3.03	Disclosure should be given of the basis used to calculate the actuarial present value of promised retirement benefits, namely either:	IAS 26.18	_____
	a) current salary levels; or	IAS 26.18	_____
	b) projected salary levels.	IAS 26.18	_____
3.04	The effect of any changes in actuarial assumptions that have had a significant effect on the actuarial present value of promised retirement benefits should also be disclosed.	IAS 26.18	_____
3.05	In addition, sufficient explanation may need to be given so as to indicate clearly the context in which the actuarial present value of promised retirement benefits should be read. Such explanation may be in the form of information about the adequacy of the planned future funding and of the funding policy based on salary projections. This may be included in the financial information or in the actuary's report.	IAS 26.26	_____
3.06	The financial statements should also disclose:	IAS 26.19, IAS 26.22	_____
	a) an explanation of the relationship between the actuarial present value of promised retirement benefits and the net assets available for benefits, and the policy for the funding of promised benefits;	IAS 26.19	_____
	b) a description of significant activities for the period and the effect of any changes relating to the plan, and its membership and terms and conditions;	IAS 26.22a	_____
	c) statements reporting on the transactions and investment performance for the period and the financial position of the plan at the end of the period;	IAS 26.22b	_____
	d) actuarial information either as part of the statements or by way of a separate report; and	IAS 26.22c	_____
	e) a description of the investment policies.	IAS 26.22d	_____

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
3.07	For defined benefit plans, information is presented in one of the following formats which reflect different practices in the disclosure and presentation of actuarial information:	IAS 26.28	_____
	a) a statement is included in the report that shows the net assets available for benefits, the actuarial present value of promised retirement benefits, and the resulting excess or deficit. The financial statement of the plan also contains statements of changes in net assets available for benefits and changes in the actuarial present value of promised retirement benefits. The financial statements may include a separate actuary's report supporting the actuarial present value of promised retirement benefits;	IAS 26.28a	_____
	b) financial statements that include a statement of net assets available for benefits and a statement of changes in net assets available for benefits. The actuarial present value of promised retirement benefits is disclosed in a note to the statements. The financial statements may also be accompanied by a report from an actuary supporting the actuarial present value of promised retirement benefits; and	IAS 26.28b	_____
	c) financial statements that include a statement of net assets available for benefits and a statement of changes in net assets available for benefits with the actuarial present value of promised retirement benefits contained in a separate actuarial report.	IAS 26.28c	_____
	d) the actuarial present value of promised retirement benefits (which may distinguish between vested benefits and nonvested benefits) based on the benefits promised under the terms of the plan, on service rendered to date and using either current salary levels or projected salary levels; this information may be included in an accompanying actuarial report to be read in conjunction with the related financial information; and	IAS 26.35d	_____
	e) a description of the significant actuarial assumptions made and the method used to calculate the actuarial present value of promised retirement benefits.	IAS 26.35e	_____
3.08	In each format a trustees' report in the nature of a management or directors' report and an investment report may also accompany the financial statements.	IAS 26.28	_____

APPENDIX 9 - AGRICULTURE

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
1.01	Disclose the aggregate gain or loss arising during the current period:	IAS 41.40	_____
	a) on initial recognition of biological assets and agricultural produce; and	IAS 41.40	_____
	b) from the change in fair value less estimated point-of-sale costs of biological assets.	IAS 41.40	_____
1.02	Give a description of each group of biological assets. <i>Note. This may take the form of a narrative or quantified description, but disclosure is encouraged of a quantified description of each group of biological assets, distinguishing between consumable and bearer biological assets or between mature and immature biological assets, as appropriate. These may be further divided between mature and immature assets. These distinctions provide information that may be helpful in assessing the timing of future cash flows, and the basis for making any such distinctions should also be disclosed. (IAS 41.42)</i>	IAS 41.41	_____
1.03	If not disclosed elsewhere in information published with the financial statements, disclose:	IAS 41.46	_____
	a) the nature of activities involving each group of biological assets; and	IAS 41.46a	_____
	b) non-financial measures or estimates of the physical quantities of:	IAS 41.46b	_____
	(i) each group of biological assets at the end of the period; and	IAS 41.46bi	_____
	(ii) output of agricultural produce during the period.	IAS 41.46bii	_____
1.04	Disclose the methods and significant assumptions applied in determining the fair value of each group of agricultural produce at the point of harvest and each group of biological assets.	IAS 41.47	_____
1.05	Disclose the fair value less estimated point-of-sale costs of agricultural produce harvested during the period, determined at the point of harvest.	IAS 41.48	_____
1.06	Disclose:	IAS 41.49	_____
	a) the existence and carrying amounts of biological assets whose title is restricted, and the carrying amounts of biological assets pledged as security for liabilities;	IAS 41.49a	_____
	b) the amount of commitments for the development or acquisition of biological assets; and	IAS 41.49b	_____
	c) financial risk management strategies related to agricultural activity.	IAS 41.49c	_____

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
1.07	Disclose a reconciliation of changes in the carrying amount of biological assets between the beginning and the end of the current period, including:	IAS 41.50	_____
	a) the gain or loss arising from changes in fair value less estimated point-of-sale costs;	IAS 41.50a	_____
	b) increases due to purchases;	IAS 41.50b	_____
	c) decreases attributable to sales and biological assets classified as held for sale (or included in a disposal group that is classified as held for sale) in accordance with IFRS 5;	IAS 41.50c	_____
	d) decreases due to harvest;	IAS 41.50d	_____
	e) increases resulting from business combinations;	IAS 41.50e	_____
	f) net exchange differences arising on the translation of financial statements into a different presentation currency, and on the translation of a foreign operation into the presentation currency of the entity; and	IAS 41.50f	_____
	g) other changes.	IAS 41.50g	_____
1.08	If an event occurs that gives rise to a material item of income or expense disclose the nature and amount of that item in accordance with section IAS 1.	IAS 41.53	_____
1.09	Where biological assets are measured at cost less any accumulated depreciation (and any accumulated impairment losses) at the end of the period, disclose:	IAS 41.54	_____
	a) a description of the biological assets;	IAS 41.54a	_____
	b) an explanation of why fair value cannot be measured reliably;	IAS 41.54b	_____
	c) if possible, the range of estimates within which fair value is highly likely to lie;	IAS 41.54c	_____
	d) the depreciation method used;	IAS 41.54d	_____
	e) the useful lives or the depreciation rates used; and	IAS 41.54e	_____
	f) the gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period.	IAS 41.54f	_____
1.10	Where biological assets are measured at cost less any accumulated depreciation (and any accumulated impairment losses) during the current period:	IAS 41.55	_____
	a) disclose any gain or loss recognised on disposal of such assets; and	IAS 41.55	_____
	b) in the reconciliation required by IAS 41.50 disclose amounts related to such assets separately, and also disclose:	IAS 41.55	_____

		<i>Reference</i>	<i>Yes No</i> <i>N/A</i>
	(i) impairment losses;	IAS 41.55a	_____
	(ii) reversals of impairment losses; and	IAS 41.55b	_____
	(iii) depreciation.	IAS 41.55c	_____
1.11	If the fair value of biological assets, previously measured at cost less any accumulated depreciation and any accumulated impairment losses, becomes reliably measurable during the current period, disclose:	IAS 41.56	_____
	a) a description of the biological assets;	IAS 41.56a	_____
	b) an explanation of why fair value has become reliably measurable; and	IAS 41.56b	_____
	c) the effect of the change.	IAS 41.56c	_____
1.12	In relation to agricultural activity covered by IAS 41, disclose:	IAS 41.57	_____
	a) the nature and extent of government grants recognised in the financial statements;	IAS 41.57a	_____
	b) unfulfilled conditions and other contingencies attaching to government grants; and	IAS 41.57b	_____
	c) significant decreases expected in the level of government grants.	IAS 41.57c	_____