



Disclosure of Complete Set of Financial Statements (XBRL)

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ABC Pte. Ltd.
Registration Number: 190011111A

Annual Report
Year ended XX December XXXX

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AUDITORS LLP (Registration No. T00LL1234Z), an accounting limited liability partnership registered in Singapore under the Limited Liability Partnership Act (Chapter 163A) and a member firm of the AUDITORS network of independent member firms affiliated with AUDITORS International Cooperative ("AUDITORS International"), a Swiss entity.

Directors' report

We are pleased to submit this annual report to the member of the Company together with the audited financial statements for the financial year ended XX December XXXX.

Directors

The directors in office at the date of this report are as follows:

Director A
Director B
Director C
Director D

Directors' interests

According to the register kept by the Company for the purposes of Section XXX of the Singapore Companies Act, Chapter XX (the "Act"), no director who held office at the end of the financial year had interests in ...

Since the end of the last financial year, no director has received or become entitled to receive, a benefit by reason of a contract made by the Company.

Share options

During the financial year, there were:

- (i) XXX options granted by the Company to XXX to take up unissued shares in the Company; and
- (ii) XXX shares issued by virtue of any exercise of option to take up unissued shares of the Company.

As at the end of the financial year, there were XXX unissued shares of the Company under option.

Auditors

The auditors, AUDITORS LLP, have indicated their willingness to accept re-appointment.

On behalf of the Board of Directors

Director A
Director

Director B
Director

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Statement by directors

In our opinion:

The financial statements set out on pages FSXX to FSXX are drawn up so as to give a true and fair view of the state of affairs of the Company as at XX December XXXX ...

The Board of Directors has, on the date of this statement, authorized these financial statements for issue.

On behalf of the Board of Directors

Director A
Director

Director B
Director

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Independent auditors' report

Member of the Company
ABC Pte. Ltd.

Report on the financial statements

We have audited the accompanying financial statements of ABC Pte. Ltd. (the Company), which comprise the statement of financial position as at XX December XXXX, the statement of income, and statement of cash flows for the year ended, and a summary of significant accounting policies and other explanatory information, as set out on pages ...

Management's responsibility for the financial statements

Management is responsible for ...

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on ...

An audit involves performing

We believe that the audit evidence ...

Opinion

In our opinion, the financial statements are properly drawn up in accordance with ...

Report on other legal and regulatory requirements

In our opinion, the accounting and other records required by the Act to be kept by the Company have been properly kept in accordance...

AUDITORS LLP
Public Accountants and
Chartered Accountants

Singapore

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Statement of financial position
As at XX December XXXX

	Note	XXXX \$	XXXX \$
Assets			
Property, plant and equipment	4	X,XXX,XXX	X,XXX,XXX
Goodwill	5	XXX,XXX	XXX,XXX
Subsidiary	6	–	–
Non-current assets		X,XXX,XXX	X,XXX,XXX
Inventories	7	XXX,XXX	XXX,XXX
Trade and other receivables	8	XXX,XXX	XXX,XXX
Prepayments		XXX,XXX	XXX,XXX
Cash and cash equivalents	10	X,XXX,XXX	X,XXX,XXX
Current assets		X,XXX,XXX	X,XXX,XXX
Total assets		X,XXX,XXX	X,XXX,XXX
Equity			
Share capital	11	XXX,XXX	XXX,XXX
Asset revaluation reserve	12	XXX,XXX	XXX,XXX
Retained earnings		XXX,XXX	XXX,XXX
Total equity attributable to equity holder		XXX,XXX	XXX,XXX
Liabilities			
Interest-bearing liabilities	13	XXX,XXX	XXX,XXX
Deferred tax liabilities	14	XXX,XXX	XXX,XXX
Non-current liabilities		XXX,XXX	XXX,XXX
Trade and other payables	15	XXX,XXX	XXX,XXX
Interest-bearing liabilities	13	XXX,XXX	XXX,XXX
Current tax payable		XXX,XXX	XXX,XXX
Current liabilities		XXX,XXX	XXX,XXX
Total liabilities		XXX,XXX	XXX,XXX
Total equity and liabilities		XXX,XXX	XXX,XXX

The accompanying notes form an integral part of these financial statements.

Statement of comprehensive income
Year ended XX December XXXX

	Note	XXXX \$	XXXX \$
Revenue	16	XXX,XXX	XXX,XXX
Cost of sales		(XXX,XXX)	(XXX,XXX)
Gross profit		XXX,XXX	XXX,XXX
Other income		XXX,XXX	XXX,XXX
Administrative expenses		(XXX,XXX)	(XXX,XXX)
Other expenses		(XXX,XXX)	(XXX,XXX)
Finance costs		(XXX,XXX)	(XXX,XXX)
Profit before tax		XXX,XXX	XXX,XXX
Tax expense	17	(XXX,XXX)	(XXX,XXX)
Profit for the year	18	XXX,XXX	XXX,XXX
Other comprehensive income			
Transfer from asset revaluation reserve account to profits		XXX,XXX	XXX,XXX
Total income for the year		XXX,XXX	XXX,XXX

The accompanying notes form an integral part of these financial statements.

Statement of changes in equity
Year ended XX December XXXX

	Share capital \$	Asset revaluation reserve \$	Retained earnings \$	Total \$
At XX February XXXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
Total income for the year				
Profit for the year	–	–	XXX,XXX	XXX,XXX
Other income				
Transfer from XX account to profits	–	(XXX,XXX)	XXX,XXX	–
Total comprehensive income for the year	–	(XXX,XXX)	XXX,XXX	XXX,XXX
Transaction with owner				
Distribution to owner				
Interim dividend paid of \$XX per ordinary share	–	–	(XXX,XXX)	(XXX,XXX)
Total transaction with owner	–	–	(XXX,XXX)	(XXX,XXX)
At XX December XXXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
At XX February XXXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
Total comprehensive income for the year				
Profit for the year	–	–	XXX,XXX	XXX,XXX
Other comprehensive income				
Transfer from XX account to profits	–	(XXX,XXX)	XXX,XXX	–
Total comprehensive income for the year	–	(XXX,XXX)	XXX,XXX	XXX,XXX
At XX December XXXX	v	XXX,XXX	XXX,XXX	XXX,XXX

The accompanying notes form an integral part of these financial statements.

Statement of cash flows
Year ended XX December XXXX

	XXXX	XXXX
	\$	\$
Cash flows from operating activities		
Profit for the year	XXX,XXX	XXX,XXX
Adjustments for:	XXX,XXX	XXX,XXX
Interest expense	XXX,XXX	XXX,XXX
Interest income	XXX,XXX	XXX,XXX
Depreciation of property, plant and equipment	XXX,XXX	XXX,XXX
Allowance for doubtful trade receivables made	XXX,XXX	XXX,XXX
Trade receivables recovered	XXX,XXX	XXX,XXX
Trade receivables written off	XXX,XXX	XXX,XXX
Gain on disposal of property, plant and equipment	XXX,XXX	XXX,XXX
Tax expense	XXX,XXX	XXX,XXX
	XXX,XXX	XXX,XXX
Change in inventories	XXX,XXX	XXX,XXX
Change in trade and other receivables	XXX,XXX	XXX,XXX
Change in prepayments	XXX,XXX	XXX,XXX
Change in trade and other payables	XXX,XXX	XXX,XXX
Cash generated from operating activities	XXX,XXX	XXX,XXX
Tax paid	XXX,XXX	XXX,XXX
Net cash from operating activities	XXX,XXX	XXX,XXX
Cash flows in investing activities		
Interest received	XXX,XXX	XXX,XXX
Purchase of property, plant and equipment	XXX,XXX	XXX,XXX
Proceeds from sale of property, plant and equipment	XXX,XXX	XXX,XXX
Net cash used in investing activities	XXX,XXX	XXX,XXX
Cash flows in financing activities		
Interest paid	XXX,XXX	XXX,XXX
Repayment of bank loans	XXX,XXX	XXX,XXX
Payment of finance lease liabilities	XXX,XXX	XXX,XXX
Dividend paid	XXX,XXX	XXX,XXX
Net cash used in financing activities	XXX,XXX	XXX,XXX
Net increase/(decrease) in cash and cash equivalents	XXX,XXX	XXX,XXX
Cash and cash equivalents at XX January	XXX,XXX	XXX,XXX
Cash and cash equivalents at XX December	XXX,XXX	XXX,XXX

The accompanying notes form an integral part of these financial statements.

Notes to the financial statements

These notes form an integral part of the financial statements.

The financial statements were authorized for issue by ...

1 Domicile and activities

ABC Pte. Ltd. (the "Company") is a company incorporated ...

The immediate and ultimate holding company during the year was ABC Holdings Limited, a company incorporated in Country X.

The Company is primarily involved in ...

2 Basis of preparation

2.1 Statement of compliance

The financial statements have been prepared in accordance ...

2.2 Basis of measurement

The financial statements have been prepared on ...

2.3 Functional and presentation currency

These financial statements are presented in ...

2.4 Use of estimates and judgements

The preparation of the financial statements in conformity with ...

Estimates and underlying assumptions are reviewed on ...

3 Significant accounting policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

3.1 Subsidiary

A subsidiary is an entity ...

3.2 Foreign currency transactions

Transactions in foreign currencies are translated

The accompanying notes form an integral part of these financial statements.

3.3 Financial instruments

Non-derivative financial assets

The Company recognizes loans and receivables ...
The Company de-recognizes loans and receivables ...

Loans and receivables

Loans and receivables are ...

Cash and cash equivalents

Cash and cash equivalents are ...

Non-derivative financial liabilities

The Company recognizes debt securities ...

Share capital

Ordinary shares

Ordinary shares are classified as ...

3.4 Property, plant and equipment

Recognition and measurement

Items of property, plant and equipment are measured ...

Cost includes...

Gains and losses on disposal of an item of property, plant and equipment are determined by ...

Subsequent costs

The cost of replacing a component of an item of property, plant and equipment ...

Depreciation

Depreciation is based on ...

Depreciation methods, useful lives and residual values are reviewed ...

3.5 Goodwill

Goodwill represents ...

3.6 Inventories

The accompanying notes form an integral part of these financial statements.

Inventories, comprising mainly ...

3.7 Impairment

Non-derivative financial assets

A financial asset not carried at fair value ...

Loans and receivables

The Company considers ...

Non-financial assets

The carrying amounts of the Company's non-financial assets ...

3.8 Employee benefits

Defined contribution plans

A defined contribution plan is ...

Short-term benefits

Short-term employee benefit obligations are measured ...

3.9 Revenue

XXX management

Income from ...

XXX services

Income from ...

Interest income

Interest income is ...

3.10 Lease payments

Payments made for ...

3.11 Finance costs

Finance costs comprised ...

3.12 Tax

Tax expense are classified as ...

The accompanying notes form an integral part of these financial statements.

3.13 New standards and interpretations not adopted

A number of amendments to standards have not been applied...

4 Property, plant and equipment

	Leasehold buildings		Furniture and fittings	Motor vehicles	Total
	\$	\$	\$	\$	\$
	At valuation	Cost	Cost	Cost	
At 1 January XXXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
Additions	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
Disposals	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
At XX December XXXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
Additions	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
Disposals	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
At XX December XXXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
Accumulated depreciation					
At 1 January XXXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
Depreciation charge for the year	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
Disposals	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
At XX December XXXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
Depreciation charge for the year	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
Disposals	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
At XX December XXXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
Carrying amounts					
At 1 January XXXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
At XX December XXXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
At XX December XXXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX

At both reporting dates, the leasehold buildings are pledged to banks for banking facilities (note 13).

5 Goodwill

Cost	\$
At 1 January XXXX, XX December XXXX	XXX,XXX

Impairment testing

The Company's goodwill is ...

The accompanying notes form an integral part of these financial statements.

Key assumptions used for value-in-use calculations

	XXXX	XXXX
	%	%
Gross margin	XXX,XXX	XXX,XXX
Growth rate	XXX,XXX	XXX,XXX
Discount rate	XXX,XXX	XXX,XXX

These assumptions have been used ...

6 Subsidiary

	XXXX	XXXX
	\$	\$
Investment in subsidiary	XXX,XXX	XXX,XXX
Impairment loss	XXX,XXX	XXX,XXX
	XXX,XXX	XXX,XXX

Details of the subsidiary is as follows:

Name of subsidiary	Country of incorporation	Effective equity held by the Company	
		XXXX	XXXX
		%	%
XYZ Private Limited	Country Y	XXX	XXX

7 Inventories

	XXXX	XXXX
	\$	\$
XXX	XXX,XXX	XXX,XXX

The accompanying notes form an integral part of these financial statements.

8 Trade and other receivables

	Note	XXXX \$	XXXX \$
Trade receivables		XXX,XXX	XXX,XXX
- third parties	9	XXX,XXX	XXX,XXX
- amounts due from related corporations		XXX,XXX	XXX,XXX
- amounts due from ultimate holding company		XXX,XXX	XXX,XXX
		<hr/>	<hr/>
Deposits		XXX,XXX	XXX,XXX
Loan to ultimate holding company		XXX,XXX	XXX,XXX
Advances to staffs		XXX,XXX	XXX,XXX
Other receivables		XXX,XXX	XXX,XXX
		<hr/>	<hr/>
		XXX,XXX	XXX,XXX

9 Trade receivables

	XXXX \$	XXXX \$
Trade receivables	XXX,XXX	XXX,XXX
Allowance for doubtful trade receivables	XXX,XXX	XXX,XXX
Net receivables	<hr/>	<hr/>
	XXX,XXX	XXX,XXX
Unbilled revenue	XXX,XXX	XXX,XXX
	<hr/>	<hr/>
	XXX,XXX	XXX,XXX

10 Cash and cash equivalents

	XXXX \$	XXXX \$
Cash at banks	XXX,XXX	XXX,XXX
Short term bank deposit	XXX,XXX	XXX,XXX
	<hr/>	<hr/>
	XXX,XXX	XXX,XXX

11 Share capital

	XXXX No. of shares	XXXX No. of shares
Fully paid ordinary shares, with no par value:		
At 1 January and XX December	<hr/>	<hr/>
	XXX,XXX	XXX,XXX

12 Asset revaluation reserve

The revaluation reserve arising from...

The accompanying notes form an integral part of these financial statements.

13 Interest-bearing liabilities

	XXXX	XXXX
	\$	\$
Non-current liabilities		
Bank loans	XXX,XXX	XXX,XXX
	XXX,XXX	XXX,XXX
Current liabilities		
Bank loans	XXX,XXX	XXX,XXX
Finance lease liabilities	XXX,XXX	XXX,XXX
	XXX,XXX	XXX,XXX
Total borrowings	XXX,XXX	XXX,XXX

Terms and debt repayment schedule

Terms and conditions of outstanding loans and borrowings are as follows:

	Nominal interest rate	Year of maturity	XXXX	XXXX	XXXX	XXXX
			Face value	Carrying amount	Face value	Carrying amount
			\$	\$	\$	\$
Bank loans	Prime rate + XXX%	XXXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
Finance lease liabilities	XXX	XXXX - XXXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
			XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX

The bank loans are repayable ...

Finance lease liabilities

At XX December XXXX, the Company has obligation...

	XXXX			XXXX		
	Future minimum lease payments	Interest	Principal	Future minimum lease payments	Interest	Principal
	\$	\$	\$	\$	\$	\$
Payable within X year	-	-	-	XXX,XXX	XXX,XXX	XXX,XXX
Payable after X year	-	-	-	XXX,XXX	XXX,XXX	XXX,XXX
	-	-	-	XXX,XXX	XXX,XXX	XXX,XXX

14 Deferred tax liabilities

Movements in deferred tax liabilities of the Company during the year are as follows:

	At 1 January XXXX	Recognized in profit or loss (note 17)	At XX December XXXX	Recognized in profit or loss (note 17)	At XX December XXXX
	\$	\$	\$	\$	\$

The accompanying notes form an integral part of these financial statements.

Deferred tax liabilities

Property, plant and equipment XXX,XXX XXX,XXX XXX,XXX XXX,XXX XXX,XXX

15 Trade and other payables

	XXXX	XXXX
	\$	\$
Trade payables	XXX,XXX	XXX,XXX
Trade amount due to:	XXX,XXX	XXX,XXX
- holding company	XXX,XXX	XXX,XXX
- related corporations	XXX,XXX	XXX,XXX
Accrued operating expenses	XXX,XXX	XXX,XXX
Deposits	XXX,XXX	XXX,XXX
Deferred income	XXX,XXX	XXX,XXX
	<u>XXX,XXX</u>	<u>XXX,XXX</u>

The Company's exposure to foreign currency and liquidity risk ...

16 Revenue

	XXXX	XXXX
	\$	\$
Waste management	XXX,XXX	XXX,XXX
Biomedical Disposal	XXX,XXX	XXX,XXX
Others	XXX,XXX	XXX,XXX
	<u>XXX,XXX</u>	<u>XXX,XXX</u>

17 Tax expense

	XXXX	XXXX
	\$	\$
Current tax expense		
Current year	XXX,XXX	XXX,XXX
Overprovision in prior years	XXX,XXX	XXX,XXX
	<u>XXX,XXX</u>	<u>XXX,XXX</u>
Deferred tax expense	XXX,XXX	XXX,XXX
temporary differences	XXX,XXX	XXX,XXX
Under provision in prior years	XXX,XXX	XXX,XXX
	<u>XXX,XXX</u>	<u>XXX,XXX</u>
	<u>XXX,XXX</u>	<u>XXX,XXX</u>
Reconciliation of effective tax rate	XXX,XXX	XXX,XXX
	XXX,XXX	XXX,XXX
Profit before tax	XXX,XXX	XXX,XXX
	<u>XXX,XXX</u>	<u>XXX,XXX</u>
Tax using the Singapore tax rate	XXX,XXX	XXX,XXX
Tax exempt revenue and tax incentives	XXX,XXX	XXX,XXX
Expenses not deductible for tax purposes	XXX,XXX	XXX,XXX

The accompanying notes form an integral part of these financial statements.

Overprovision in prior years	XXX,XXX	XXX,XXX
Others	XXX,XXX	XXX,XXX
	XXX,XXX	XXX,XXX

18 Profit for the year

The following items have been included in arriving at profit for the year:

	XXXX \$	XXXX \$
Allowance for doubtful trade receivables made	XXX,XXX	XXX,XXX
Interest income on fixed deposits with bank	XXX,XXX	XXX,XXX
Government grant	XXX,XXX	XXX,XXX
Interest paid and payable to:	XXX,XXX	XXX,XXX
- Finance lease creditors	XXX,XXX	XXX,XXX
- Banks	XXX,XXX	XXX,XXX
Exchange (gain)/loss	XXX,XXX	XXX,XXX
	XXXX \$	XXXX \$
Operating lease expenses	XXX,XXX	XXX,XXX
Staff costs	XXX,XXX	XXX,XXX
Contributions to defined contribution plan included in staff costs	XXX,XXX	XXX,XXX
Gain on disposal of property, plant and equipment	XXX,XXX	XXX,XXX
Trade receivables recovered	XXX,XXX	XXX,XXX
Trade receivables written off	XXX,XXX	XXX,XXX

19 Operating lease commitments

At XX December XXXX, the Company has commitments for future minimum lease payments under non-cancellable operating leases as follows:

	XXXX \$	XXXX \$
Within X year	XXX,XXX	XXX,XXX
After X year but within X years	XXX,XXX	XXX,XXX
After X years	XXX,XXX	XXX,XXX
	XXX,XXX	XXX,XXX

The Company leases ...
Under the lease agreement...

The accompanying notes form an integral part of these financial statements.

20 Related parties

Key management personnel compensation

Key management personnel compensation comprised:

	XXXX	XXXX
	\$	\$
Short-term employee benefits		
Remuneration	XXX,XXX	XXX,XXX
Directors' fees	XXX,XXX	XXX,XXX
Other short-term employee benefits	XXX,XXX	XXX,XXX
	XXX,XXX	XXX,XXX

Other related party transactions

Other than disclosed elsewhere in the financial statements, the transactions with related parties are as follows

	XXXX	XXXX
	\$	\$
Charges charged to	XXX,XXX	XXX,XXX
Charges charged by	XXX,XXX	XXX,XXX
	XXX,XXX	XXX,XXX

21 Financial risk management

Overview

The Company has exposure to the following risks ...

- Risk type 1
- Risk type 2
- Risk type 3

This note presents information...

Risk management framework

The Company's risk management policies are established to ...

Credit risk

Credit risk is ...

The accompanying notes form an integral part of these financial statements.

Impairment losses

The ageing of trade receivables at the reporting date is:

	Gross XXXX \$	Impairment losses XXXX \$	Gross XXXX \$	Impairment losses XXXX \$
Not past due	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
Past due XXX,XXX days	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
Past due XXX,XXX days	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
Past due XXX,XXX days	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
More than XXX,XXX year	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
	<u>XXX,XXX</u>	<u>XXX,XXX</u>	<u>XXX,XXX</u>	<u>XXX,XXX</u>

The movement of allowance as ... :

	XXXX \$	XXXX \$
At X January	XXX,XXX	XXX,XXX
Allowance for doubtful trade receivables made	XXX,XXX	XXX,XXX
Trade receivables recovered	XXX,XXX	XXX,XXX
Utilization	XXX,XXX	XXX,XXX
	<u>XXX,XXX</u>	<u>XXX,XXX</u>

Credit risk relating to

Liquidity risk

Liquidity risk is...

	Carrying amount \$	Contractual cash flows \$	Within 1 year \$	Within 1 to 5 years \$	More than 5 years \$
XXXX					
Bank loans	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
Finance lease liabilities	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
Trade and other payables	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
	<u>XXX,XXX</u>	<u>XXX,XXX</u>	<u>XXX,XXX</u>	<u>XXX,XXX</u>	<u>XXX,XXX</u>

XXXX

Bank loans	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
Finance lease liabilities	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
Trade and other payables	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
	<u>XXX,XXX</u>	<u>XXX,XXX</u>	<u>XXX,XXX</u>	<u>XXX,XXX</u>	<u>XXX,XXX</u>

The accompanying notes form an integral part of these financial statements.

Interest rate risk

The Company's exposure to ...

Sensitivity analysis

	Profit or loss	
	100 bp increase	100 bp increase
	\$	\$
XX December XXXX		
Variable rate instruments	XXX,XXX	XXX,XXX
	<u>XXX,XXX</u>	<u>XXX,XXX</u>
XX December XXXX		
Variable rate instruments	XXX,XXX	XXX,XXX
	<u>XXX,XXX</u>	<u>XXX,XXX</u>

Foreign currency risk

Foreign currency risk is ...

The Company's exposures to foreign currency are as follows:

	AUZ dollar \$	Euro \$	Rupee \$	Renminbi \$	Sterling pound \$	Others \$
XX December XXXX						
Trade and other receivables	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
Cash and cash equivalents	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
Trade and other payables	<u>XXX,XXX</u>	<u>XXX,XXX</u>	<u>XXX,XXX</u>	<u>XXX,XXX</u>	<u>XXX,XXX</u>	<u>XXX,XXX</u>
	<u>XXX,XXX</u>	<u>XXX,XXX</u>	<u>XXX,XXX</u>	<u>XXX,XXX</u>	<u>XXX,XXX</u>	<u>XXX,XXX</u>
XX December XXXX						
Trade and other receivables	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
Cash and cash equivalents	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX	XXX,XXX
Trade and other payables	<u>XXX,XXX</u>	<u>XXX,XXX</u>	<u>XXX,XXX</u>	<u>XXX,XXX</u>	<u>XXX,XXX</u>	<u>XXX,XXX</u>
	<u>XXX,XXX</u>	<u>XXX,XXX</u>	<u>XXX,XXX</u>	<u>XXX,XXX</u>	<u>XXX,XXX</u>	<u>XXX,XXX</u>

Sensitivity analysis

	XXXX Profit or loss \$	XXXX Profit or loss \$
US dollar	XXX,XXX	XXX,XXX
Euro	XXX,XXX	XXX,XXX
Rupee	XXX,XXX	XXX,XXX
Renminbi	XXX,XXX	XXX,XXX
Sterling pound	XXX,XXX	XXX,XXX
Others	<u>XXX,XXX</u>	<u>XXX,XXX</u>

The accompanying notes form an integral part of these financial statements.

A 10% weakening of AUD dollar...

Capital management

The Board's policy is ...

Estimation of fair value

The notional amounts of ...

Cash and cash equivalents, trade and other receivables, trade and other payables

The carrying amounts approximate...

Financial instruments by category

Set out below is a comparison by category of carrying amounts of all the Company's financial instruments that are carried in the financial statements.

	Note	Loans and receivables \$	Financial liabilities at amortised cost \$	Total \$
XXXX				
Assets				
Trade and other receivables	8	XXX,XXX	XXX,XXX	XXX,XXX
Cash and cash equivalents	10	XXX,XXX	XXX,XXX	XXX,XXX
		XXX,XXX	XXX,XXX	XXX,XXX
Liabilities				
Interest-bearing liabilities	13	XXX,XXX	XXX,XXX	XXX,XXX
Trade and other payables	15	XXX,XXX	XXX,XXX	XXX,XXX
		XXX,XXX	XXX,XXX	XXX,XXX
XXXX				
Assets				
Trade and other receivables	8	XXX,XXX	XXX,XXX	XXX,XXX
Cash and cash equivalents	10	XXX,XXX	XXX,XXX	XXX,XXX
		XXX,XXX	XXX,XXX	XXX,XXX
Liabilities				
Interest-bearing liabilities	13	XXX,XXX	XXX,XXX	XXX,XXX
Trade and other payables	15	XXX,XXX	XXX,XXX	XXX,XXX

The accompanying notes form an integral part of these financial statements.

Estimation of fair value

XXX,XXX	XXX,XXX	XXX,XXX
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SAMPLE

The accompanying notes form an integral part of these financial statements.