

PricewaterhouseCoopers Integrated IFRS Resources and Tools

Dedicated Investment Management industry IFRS Specialists

Our clients can tap into the pool of knowledge within our Investment Management industry IFRS Centre of Excellence which consists of an international network of IFRS investment management specialists to respond to questions arising from IFRS implementation. Those experts combine many years of experience in the audit and business advisory services related to investment funds, investment managers or investors in funds. Those experts do not just know IFRS, they also know how to provide solutions for your business problems through successful implementation and embedding of IFRS.

Illustrative fund financial statements

This publication by PricewaterhouseCoopers provides an illustrative set of financial statements, prepared in accordance with International Financial Reporting Standards, for an open ended fund. These financial statements include the disclosures required by International Financial Reporting Standards and Interpretations.

Applying IFRS for investment funds

When applying IFRS to investment funds, whether for the first time or not, it is difficult to work through the full text of the standards to establish exactly what should be done to get the right answer for each component of your financial statements. PricewaterhouseCoopers have simplified the process for you by providing unique electronic IFRS application guidance.

What's involved:

- Principles-based application guidance that is structured around financial statement components to fit the way you work.
- More than 1000 links to PricewaterhouseCoopers best practice examples, many examples addressing specific areas relevant to the investment fund industry when applying IFRS. Each of these solutions focuses on a particular issue that has arisen from real client situations.
- The text contains links to other material such as the relevant paragraphs of the standards and interpretations.
- The tool is regularly updated with new solutions and to reflect changes in IFRS and interpretations

Applying IFRS is part of the comprehensive online library of financial reporting and assurance literature included on PricewaterhouseCoopers Comperio.

Comperio IFRS

This electronic research tool provides a fast and effective solution to finding answers to your financial reporting questions by simply browsing a standard, pronouncement or topic or searching the entire database for key words, topics or terms. With full access to *Applying IFRS*, it will also guide you step by step through the process of applying the standards to your own financial statements.

P2P IFRS

PricewaterhouseCoopers offers clients a broad range of IFRS training solutions. One of these is *P2P IFRS*, our interactive e-learning program developed by

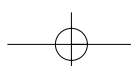
PricewaterhouseCoopers IFRS experts and co-sponsored by the IASB. *P2P IFRS* is already being used by clients all over the world and has been updated to reflect all of the changes for the 'stable platform' of the standards for 2005. *P2P IFRS* comprises 36 modules – over 19 hours of self-paced learning – giving accounting professionals a solid foundation in all key areas of IFRS in a business context. *P2P IFRS* is easy to use and has been developed for global use by PricewaterhouseCoopers Global Corporate Reporting Group.

VALUEFINANCIALS

VALUEFINANCIALS is based on PricewaterhouseCoopers best practice model financial statements, Value Accounts. With a comprehensive library of industry specific reporting content, *VALUEFINANCIALS* allows the user to meet a wide variety of reporting needs, including full year, half-year and concise reporting requirements. Half-yearly updates to all *VALUEFINANCIALS* templates and links to PricewaterhouseCoopers on-line technical resource, Comperio, ensures you are on the forefront of all accounting standard changes.

VALUEFINANCIALS has the ability to be customised and configured to meet your specific business requirements. A range of training options allows you to appropriately skill your users. Together with our customised onsite telephone and web-based support, the training and implementation approach ensures you gain full advantage of all the benefits *VALUEFINANCIALS* brings to your reporting environment.

continued overleaf



Other IFRS publications

The following publications on International Financial Reporting Standards and corporate practices have been published by PricewaterhouseCoopers and can be ordered from your nearest PricewaterhouseCoopers office and at www.pwc.com/ifrs

IFRS transition

Making the Change to IFRS

IFRS – Ready for take off? (Dec 2004)

IFRS – Ready to take the plunge?

IFRS Transition case studies: EurotaxGlass's, Volkswagen, RTL and Aegon

IFRS technical

Acquisitions – Accounting and transparency under IFRS 3

Adopting IFRS

Disclosure Checklist

Financial Instruments under IFRS

IFRS Pocket Guide

Illustrative Consolidated Corporate Financial Statements

Illustrative Consolidated Financial Statements – Banks

Illustrative Consolidated Financial Statements – Insurance

Illustrative Financial Statements – Investment Funds

Illustrative Consolidated Financial Statements – Investment Property

Illustrative Interim Consolidated Financial Statements for First-time Adopters

Measurement Checklist

Share-Based Payments – a practical guide to IFRS 2

SIC-12 and FIN 46R – the substance of control

Similarities & Differences – a comparison of IFRS and US GAAP

Working with IFRS CD-Rom

Corporate governance

Audit Committees – 2nd edition

Building the European Capital Market – A review of developments

The Board Agenda – Good practices for meeting market expectations

For more information on how PricewaterhouseCoopers can help your company make the change to IFRS, please contact your local PricewaterhouseCoopers office or Marie-Anne Kong (email: marie-anne.kong@hk.pwc.com Tel: (852) 2289 2707).