

Index of Singapore Financial Reporting Standards disclosure requirements

This index identifies the financial statement, or note to the financial statements, in which the disclosure requirements of a particular Financial Reporting Standard and Interpretation have been demonstrated in this publication. FRS 15, FRS 20, FRS 26, FRS 29, FRS 34 and FRS 41 are not applicable to these financial statements.

Keys

G = General Information	CF = Cash Flow Statement
IS = Income Statement	AP = Accounting Policies
BS = Balance Sheet	7 = Note 7 to the Financial Statements
SE = Statement of Changes in Shareholders' Equity	NA = Not applicable to these financial statements

	<u>Para</u>	<u>Refer</u>	<u>Para</u>	<u>Refer</u>	<u>Para</u>	<u>Refer</u>	<u>Para</u>	<u>Refer</u>	<u>Para</u>	<u>Refer</u>
FRS 1	Presentation of Financial Statements									
	7.....G	44,46.....G	72.....12,18,28	74(b).....35,36	86.....SE,35					
	11.....AP(a)	46(a).....AP(t)	73(a).....26	74(c).....38	97,99.....AP					
	13.....NA	49.....NA	73(b).....12,17,18	74(d).....NA	101.....AP					
	19.....NA	53.....BS	73(c).....13	75,77.....IS	102(a-b).....1					
	23.....NA	54.....29,32,33	73(d).....32	80,82.....IS	102(c).....43					
	38.....G	63.....NA	73(e).....SE,BS	83.....6,8	102(d).....8					
	40.....AP(y)	66-67.....BS	74(a).....34	85.....38						
FRS 2	Inventories									
	31(a).....AP(p)	31(d).....6,13	31(f).....13	33(a).....6						
	31(b-c).....13	31(e).....13	32.....13	33(b).....IS(nature)						
FRS 7	Cash Flow Statements									
	9.....CF	20.....CF	30,34.....CF	42.....CF,26(a)	45.....AP(v)					
	17(a).....NA	27.....CF	38.....CF	44.....CF,11	47.....NA					
	17(b).....CF	28.....NA	39.....11							
FRS 8	Net Profit or Loss for the Period, Fundamental Errors, and Changes in Accounting Policies									
	8(a).....IS	9.....NA	24.....NA	32,34.....NA	43,47.....NA					
	8(b).....NA	14.....4,6	28,31.....NA	40.....NA	48,51.....NA					
FRS 10	Events After the Balance Sheet Date									
	16.....47	18.....NA	20,21.....29,46							
FRS 11	Construction Contracts									
	38(a).....3	39(a).....16	39(c).....12,16	41(a).....12,16	41(b).....16,28					
	38(b-c).....AP(h)	39(b).....16,28								
FRS 12	Income Taxes									
	67.....BS	79(a).....33	79(d).....NA	79(h).....5	80.....NA					
	75.....IS	79(b).....NA	79(e-g).....33	79(i).....38	80A.....NA					
	77.....9	79(c).....9(a)								
FRS 14	Segment Reporting									
	50-52.....45	61.....45	67.....45	70-72.....NA	81.....45					
	55-58.....45	64,66.....45	69.....45	74-76.....NA						
FRS 16	Property, Plant and Equipment									
	60(a-c).....AP(e)	61(a).....15,26(g)	61(c).....15	64(a-c).....26(e)	64(e).....26(f)					
	60(d-e).....6,14,26	61(b).....AP(e)	61(d).....40	64(d).....NA	64(f).....SE,35					
FRS 17	Leases									
	23(a).....26(a)	27(a).....40	27(d).....NA	39(c-f).....NA	48(c).....40					
	23(b).....31	27(b).....NA	39(a-b).....12,18	48(a).....40	56.....NA					
	23(c-e).....NA	27(c).....619	48(b).....NA						
FRS 18	Revenue									
	34(a).....AP(c)	34(b).....3,7	34(c).....3							

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FRS 19	Employee Benefits									
	23	44(c)	122	NA	142	8	147(b)	AP(s)	147(g-h)	34(c)
	29,30	NA	125	NA	143	44(c)	147(c)	NA	148(a-b)	NA
	46	8	131	NA	147(a)	34	147(d-f)	34(c)	151	44(b)
	120(a-h)	NA	141	NA						
FRS 21	The Effects of Changes in Foreign Exchange Rates									
	41(a)	6,7	41(c)	NA	42	NA	43	NA	44	AP(t)
	41(b)	35								
FRS 22	Business Combinations									
	86,87	AP(d,g)	88(a)	AP(g)	88(d)	6,22	91	NA	93,94	NA
		24	88(b-c)	NA	88(e)	22,27(a)	92	24	96	46
FRS 23	Borrowing Costs									
	8	AP(e,f)	28(a)	AP(e,f)	28(b-c)	15				
FRS 24	Related Party Disclosures									
	20	44	22-24	7,12,18		20,28,29,44				
FRS 25	Accounting for Investments									
	49(a)	AP(i,j)	49(b)(ii)	3	49(c)	21	49(e)	15	49(g)	25,35
	49(b)(i)	3,7	49(b)(iii)	6	49(d)	NA	49(f)	25	49(h)	NA
FRS 27	Consolidated Financial Statements and Accounting for Investments in Subsidiaries									
	7,20	NA	31(a)	48	31(b)(ii)	NA	31(b)(iv)	4,5,24	31(c)	AP(j)
	25	IS,BS	31(b)(i)	24,48	31(b)(iii)	24,48				
FRS 28	Accounting for Investments in Associates									
	24	NA	25(a)	48	25(b)	AP(j)	26	IS,BS,9,22		
FRS 31	Financial Reporting of Interests in Joint Ventures									
	45,46	23	47	23,48	48	NA				
FRS 32	Financial Instruments : Disclosure and Presentation									
	18,23	SE,30	47(b)	AP(j,l)	54	AP(j)	56(b)	11,18,	77	21,29
	43A	41		m,n,21,42		21,29,42		21,29,30		30,42
	47(a)	30,41,42	52	42	56(a)	11,18,21	60	29,41	88	NA
						29,30,31,42	66	12,41		
FRS 33	Earnings Per Share									
	43	NA	45	NA	47	IS	49	10	51	NA
FRS 34	Interim Financial Reporting									
	26	32								
FRS 35	Discontinuing Operations									
	27	5	31	5	35-36	NA	39	IS,5		
	29	NA	33	NA	38	5				

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FRS 36	Impairment of Assets									
	113(a)6	116(b)NA	117(c)26	117(e)26	117(g)NA
	113(b-d)NA	117(a-b)26,27	117(d)26	117(f)26	118NA
	116(a)	.....45								
FRS 37	Provisions, Contingent Liabilities and Contingent Assets									
	84(a-d)	.....32	85(a)	.....32	86(a,b)	.....39	89	.....39	91-92	.....NA
	84(e)	.....NA	85(b,c)	.....NA	86(c)	.....NA				
FRS 38	Intangible Assets									
	107(a-b)...	AP(g)	107(d)	.....6	111(a-d)	.....NA	113	.....NA	121	.....NA
	107(c)	.....27	107(e)	.....27	111(e)	.....40	115	.....6	122(a)	.....NA
INT FRS	Interpretations of Financial Reporting Standards									
	INT 6(5)	.....NA	INT 16(6)	.....NA	INT 19(10)	.....NA	INT 27(10,11)	.....NA	INT 29(6,7)	.....NA
	INT 8(7,8)	.....NA	INT 16(7)	.....NA	INT 20(10)	.....NA	.....NA	.....NA	INT 30(8,9)	.....NA
	INT 14(5)	.....NA	INT 17(9)	.....SE	INT 22(8)	.....NA	INT 28(7,8)	.....NA		
							.....NA			

Note: The remaining INT FRSs are not shown as they do not contain any disclosure requirements.

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