

Index of Singapore Financial Reporting Standards disclosure requirements

This index identifies the financial statements, 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, FRS 39, FRS 41, FRS 101, FRS 102, FRS 103, FRS 104, and FRS 105 are not applicable to these financial statements.

Keys

G = General Information

IS = Income Statement

BS = Balance Sheet

SE = Statement of Changes in Shareholders' Equity

CF = Cash Flow Statement

AP = Accounting Policies

7 = Note 7 to the Financial Statements

NA = Not applicable to these financial statements

	Para	Refer	Para	Refer	Para	Refer	Para	Refer	Para	Refer
FRS 1 Presentation of Financial Statements										
7.....	G	54...	BS,29,32,33	74(c).....	39	99(a).....	AP(b)	99(m).....	AP(r)	
11.....	AP(a)	63.....	NA	74(d).....	NA	99(b-d).....	AP(c)	99(n).....	AP(s)	
13.....	NA	66-67.....	BS	75,77.....	IS	99(e).....	AP(d,e,f)	99(o).....	AP(t)	
19.....	NA	72.....	12,17,28,29	80,82.....	IS	99(f).....	AP(g)	99(p).....	AP(u)	
23.....	NA	73(a).....	26	83.....	6,8	99(g).....	AP(h)	99(q).....	AP(v),46	
38.....	G	73(b)....	12,16,17	85.....	39	99(h).....	AP(i)	99(r).....	AP(w)	
40.....	NA	73(c).....	13	86.....	SE,36	99(i).....	AP(j,n)	99(s,t).....	NA	
44,46.....	G	73(d).....	33	91,92.....	G,2	99(j).....	AP(o)	102(a-b).....	1	
46(d).....	AP(u)(1)	73(e).....	SE,BS	97(a).....	AP(a)	99(k).....	AP(p)	102(c).....	44	
49.....	NA	74(a).....	35	97(b).....	AP	99(l).....	AP(q)	102(d).....	8	
53.....	BS	74(b).....	36							
FRS 2 Inventories										
31(a).....	AP(q)	31(d).....	6,13	31(f).....	13	33(a).....	6	33(b)....	IS(nature)	
31(b-c).....	13	31(e).....	13	32.....	13					
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	14.....	IS,4,6	28,31.....	NA	40.....	NA	48,51.....	NA	
8(b).....	NA	24.....	NA	32,34.....	NA	43,47.....	NA			
FRS 10 Events After the Balance Sheet Date										
16.....	48	18.....	NA	20,21.....	47,35(c)					
FRS 11 Construction Contracts										
38(a).....	3	39(a).....	15	39(c).....	12,15	41(a).....	12,15	41(b).....	15,28	
38(b-c).....	AP(h)	39(b).....	15,28							
FRS 12 Income Taxes										
67,68.....	BS	79(a).....	34	79(d).....	NA	79(h)(ii).....	5	80.....	34	
75.....	IS	79(b).....	NA	79(e-g).....	34	79(i).....	39	80A.....	NA	
77.....	9	79(c).....	9(a)	79(h)(i).....	NA					
FRS 14 Segment Reporting										
50-52.....	46	61.....	46	67.....	46	70-72.....	NA	81.....	46	
55-58.....	46	64,66.....	46	69.....	46	74-76.....	NA			
FRS 16 Property, Plant and Equipment										
60(a-c)....	AP(d),26	61(a)....	25,26(h)	61(c).....	25	64(a-c).....	26(f)	64(e).....	26(g)	
60(d-e)....	6,14,26	61(b).....	AP(d)	61(d).....	41	64(d).....	NA	64(f)..<	SE,26(f),36	
FRS 17 Leases										
23(a).....	26(a)	27(a).....	41(b)	27(d).....	41(b)	39(c-e).....	NA	48(a).....	41(c)	
23(b).....	32	27(b).....	NA	39(a-b).....	12,17	39(f).....	NA	48(b).....	3	
23(c).....	32	27(c).....	6	.....	18			56.....	NA	
23(d-e).....	NA									
FRS 18 Revenue										
34(a).....	AP(b)	34(b,c).....	3,7							

Index of Singapore Financial Reporting Standards disclosure requirements

Keys

G = General Information
IS = Income Statement
BS = Balance Sheet
SE = Statement of Changes in Shareholders' Equity

CF = Cash Flow Statement
AP = Accounting Policies
7 = Note 7 to the Financial Statements
NA = Not applicable to these financial statements

	Para	Refer	Para	Refer	Para	Refer	Para	Refer	Para	Refer
FRS 19 Employee Benefits										
23.....	45(c)	122.....	NA	142.....	8	147(b).....	AP(t)	147(h).....	NA	
29,30.....	NA	125.....	NA	143.....	45(c)	147(c).....	NA	148(a-b).....	NA	
46.....	8	131.....	NA	147(a).....	35(c)	147(d-g).....	35(c)	151.....	45(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(u)(3)	
41(b).....	SE,36									
FRS 22 Business Combinations										
86(a).....	23	87.....	23	88(d).....	6,21	91.....	NA	93,94.....	NA	
86(b).....	AP(c)	88(a)....	AP(f)(1)	88(e).....	21,27(a)	92.....	23	96.....	47	
86(c-d).....	23	88(b-c).....	NA							
FRS 23 Borrowing Costs										
8.....	AP(g)	28(a).....	AP(g)	28(b-c).....	25					
FRS 24 Related Party Disclosures										
20.....	44	22-24....	7,12,17	.....	19,28,29,45					
FRS 25 Accounting for Investments										
49(a).....	AP(i,j)	49(b)(ii).....	3	49(c).....	20	49(e).....	24	49(g).....	24,36	
49(b)(i).....	3,7	49(b)(iii).....	6,24	49(d).....	NA	49(f).....	AP(i),24	49(h).....	NA	
FRS 27 Consolidated Financial Statements and Accounting for Investments in Subsidiaries										
7,20.....	NA	31(a).....	49	31(b)(ii).....	22,49	31(b)(iii).....		31(b)(iv).....	4,23	
25.....	IS,BS	31(b)(i).....	20,22	31(b)(iii).....	24,48	.....	20,22	31(c).....	AP(j)	
FRS 28 Accounting for Investments in Associates										
24.....	21	25(a).....	49	25(b)....	AP(c(2),(j))	26.....	IS,BS,9,21			
FRS 31 Financial Reporting of Interests in Joint Ventures										
45.....	NA	47.....	22	47.....	22,49	48.....	NA			
FRS 32 Financial Instruments : Disclosure and Presentation										
18,23.....	SE,30	47(a).....	11,17	47(b).....	AP(j),l	56.....	11,17,	66.....	12,42(iii)	
43A.....	42	.....	20,28,29(d)	.....	m,o),20,43	.....	18,19,20,43	77.....	11,12,17,	
		.....	30,43,45(d-f)	52.....	AP(n)	.....	29(a,d),30,32	.....	20,28,29(e)43	
				54.....	20,29(e)	60.....	29(d),42	88.....	NA	
FRS 33 Earnings Per Share										
43.....	NA	45.....	NA	47,48.....	IS	49.....	10	51.....	NA	
FRS 34 Interim Financial Reporting										
26.....	33									
FRS 35 Discontinuing Operations										
27.....	5	31.....	5	35-36.....	NA	39.....	IS,5			
29.....	NA	33.....	NA	38.....	5					
FRS 36 Impairment of Assets										
113(a).....	6	116(a).....	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	118.....	NA	
116(a).....	46	.....	33(b)							

Index of Singapore Financial Reporting Standards disclosure requirements

Keys

G = General Information

IS = Income Statement

BS = Balance Sheet

SE = Statement of Changes in Shareholders' Equity

CF = Cash Flow Statement

AP = Accounting Policies

7 = Note 7 to the Financial Statements

NA = Not applicable to these financial statements

	Para	Refer	Para	Refer	Para	Refer	Para	Refer	Para	Refer
FRS 37	Provisions, Contingent Liabilities and Contingent Assets									
	84(a).....	33	85(c-d).....	33	85(a).....	33	86(a,b).....	40	89.....	40
	84(b).....	6,33	86(e).....	33(a)	85(b,c).....	NA	86(c).....	NA	91-92.....	NA
FRS 38	Intangible Assets									
	107(a-b).....	AP(f)	107(d).....	6	111(a-d).....	NA	113.....	NA	121.....	NA
	107(c).....	27	107(e).....	27	111(e).....	41	115.....	6		
INT FRS	Interpretations of Financial Reporting Standards									
	INT 6(5).....	NA	INT 16(6).....	NA	INT 19(10).....	NA	INT 27(10,11).....		INT 29(6,7).....	NA
	INT 8(7,8).....	NA	INT 16(7).....	NA	INT 20(10).....	21	.....	NA	INT 30(8,9).....	NA
	INT 14(5).....	NA	INT 17(9).....	SE						

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

Illustrative Annual Report 2004 is designed for the information of readers. While every effort has been made to ensure accuracy, information contained in this publication may not be comprehensive or may have been omitted which may be relevant to a particular reader. In particular, this publication is not intended as a study of all aspects of Financial Reporting Standards, or as a substitute for reading the actual Standards and Interpretations when dealing with specific issues. No responsibility for loss to any person acting or refraining from acting as a result of any material in this publication can be accepted by PricewaterhouseCoopers. Recipients should not act on the basis of this publication without seeking professional advice.

Contact Us

For more information or comments on this publication, please contact us :

PricewaterhouseCoopers
8 Cross Street #17-00
PWC Building
Singapore 048424

Main Line : +65 6236 3388
Facsimile : +65 6236 3300
Website : <http://www.pwc.com/sg>

Yeoh Oon Jin

Leader, Assurance

Email : oon.jin.yeoh@sg.pwc.com
Telephone : +65 6236 3108

Peter Low

Partner, Corporate Reporting

Email : peter.low@sg.pwc.com
Telephone : +65 6236 3348

This publication is available for free download from <http://www.pwc.com/sg/corporatewatch>

Other related publications

Corporate Governance

Audit Committees : Good Practices for Meeting Market Expectations (2nd edition) (July 2003)

Corporate Governance : A Guide for Company Directors (June 2002)

IFRS Transition

IFRS - Ready to take the plunge? - Survey of over 300 European companies' readiness for IFRS (May 2004)

IFRS Technical

Acquisitions - Accounting and transparency under IFRS 3 (April 2004)

Adopting IFRS - IFRS 1, First-time Adoption of IFRS : A step-by-step illustration of the transition to IFRS (June 2004)

Applying IFRS - Finding the right solution (available on Comperio IFRS)

Financial Instruments under IFRS - Revised IAS 32 and IAS 39 - A guide through the maze (January 2004)

Illustrative Corporate Consolidated Financial Statements 2004 - Transparent presentation and disclosure through IFRS

International Financial Reporting Standards - Disclosure Checklist 2004

Illustrative Consolidated Financial Statements 2004 - Banks

Share-based payments - A practical guide to applying IFRS 2 (July 2004)

Similarities and Differences - A comparison of IFRS and US GAAP (February 2004)

Newsletter

Corporate Watch

IFRS News - Shedding light on the IASB's activities

World Watch - Governance and corporate reporting

Your worlds



Our people*

*connectedthinking

PRICEWATERHOUSECOOPERS 