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
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	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)			

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FRS 37	**Provisions, Contingent Liabilities and Contingent Assets**				
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	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)..... ………………..NA	INT 29(6,7).....NA
	INT 8(7,8).......NA	INT 16(7).....NA	INT 20(10).....21		INT 30(8,9)....NA
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Note: The remaining INT FRSs are not shown as they do not contain any disclosure requirements.

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