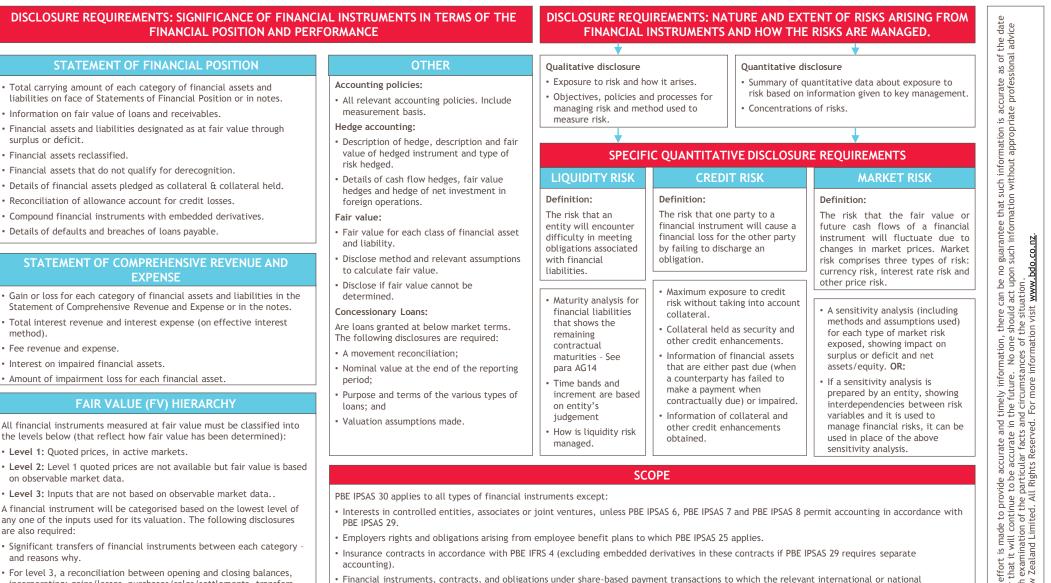
D PBE IPSAS 30: FINANCIAL INSTRUMENTS - DISCLOSURES

Effective Periods Beginning 1 April 2015

Version 1: 2014



- A financial instrument will be categorised based on the lowest level of any one of the inputs used for its valuation. The following disclosures are also required:
- · Significant transfers of financial instruments between each category and reasons why.
- For level 3, a reconciliation between opening and closing balances, incorporating; gains/losses, purchases/sales/settlements, transfers.
- · Amount of gains/losses and where they are included in surplus or deficit.
- For level 3, if changing one or more inputs to a reasonably possible alternative would result in a significant change in FV, disclose this fact.

PBE IPSAS 29.

- Employers rights and obligations arising from employee benefit plans to which PBE IPSAS 25 applies.
- Insurance contracts in accordance with PBE IFRS 4 (excluding embedded derivatives in these contracts if PBE IPSAS 29 requires separate accounting).
- · Financial instruments, contracts, and obligations under share-based payment transactions to which the relevant international or national accounting standard dealing with share-based payment applies, except for contracts within the scope PBE IPSAS 29.4 - 6, to which that Standard applies.

• Interests in controlled entities, associates or joint ventures, unless PBE IPSAS 6, PBE IPSAS 7 and PBE IPSAS 8 permit accounting in accordance with

• Puttable instruments (PBE IPSAS 28.15 -16 or .17 - 18).

TIER 2 RDR REPORTERS

RDR Reporters are granted certain disclosure exemptions under PBE IPSAS 30.

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