



Reporting Standard GRS 300.0

Statement of Financial Position

Objective of this Reporting Standard

This Reporting Standard sets out the requirements for the provision of information to APRA in relation to a general insurer's financial position.

It includes associated specific instructions and must be read in conjunction with *Reporting Standard GRS 001 Reporting Requirements* (GRS 001), including the general instruction guide.

Authority

1. This Reporting Standard is made under section 13 of the *Financial Sector (Collection of Data) Act 2001*.

Purpose

2. The information reported to APRA under this Reporting Standard is used by APRA for the purpose of prudential supervision including assessing compliance with the capital standards.

Application and commencement

3. This Reporting Standard applies to all general insurers authorised under the *Insurance Act 1973* (insurers). This Reporting Standard applies for reporting periods ending on or after 1 July 2023.

Information required

4. An insurer must provide APRA with the information required by this Reporting Standard for each reporting period.

Method of submission

5. The information required by this Reporting Standard must be given to APRA:
 - (a) in electronic format using an electronic method available on APRA's website; or
 - (b) by a method notified by APRA prior to submission.

Reporting periods and due dates

6. Subject to paragraph 7, an insurer must provide the information required by this Reporting Standard:
- (a) in respect of each quarter based on the financial year of the insurer; and
 - (b) in respect of each financial year of the insurer.

Note: The annual information required from an insurer by paragraphs 4, 5 and 6(b), together with certain annual information required by other reporting standards, will form part of the insurer's yearly statutory accounts within the meaning of section 3 of the Insurance Act. This means that the information must be audited in accordance with paragraph 49J(1)(a) of the Insurance Act. Under subsection 49J(3), the principal auditor of the insurer must give the insurer a certificate relating to the yearly statutory accounts, and that certificate must contain statements of the auditor's opinions on the matters required by the prudential standards to be dealt with in the certificate.

7. If, having regard to the particular circumstances of an insurer, APRA considers it necessary or desirable to obtain information more or less frequently than as provided by subparagraph 6(a) or 6(b), APRA may, by notice in writing, change the reporting periods, or specify reporting periods, for the particular insurer.
8. The information required by this Reporting Standard in respect of an insurer must be provided to APRA:
- (a) in the case of quarterly information, within 20 business days after the end of the reporting period to which the information relates;
 - (b) in the case of annual information, within three months after the end of the reporting period to which the information relates; or
 - (c) in the case of information provided in accordance with paragraph 7, within the time specified by notice in writing.

Note: Paragraph 49L(1)(a) of the Insurance Act provides that the auditor's certificate required under subsection 49J(3) of that Act must be lodged with APRA in accordance with the prudential standards. The prudential standards provide that the certificate must be submitted to APRA together with the yearly statutory accounts. Accordingly, the auditor's certificate relating to the annual information referred to in subparagraph 6(b) must be provided to APRA by the time specified in GRS 001 (unless an extension of time is granted under GRS 001).

9. APRA may, in writing, grant an insurer an extension of a due date in paragraph 8, in which case the new due date will be the date on the notice of extension.

Note: For the avoidance of doubt, if the due date for a particular reporting period falls on a day other than a usual business day, an insurer is nonetheless required to submit the information required no later than the due date.

Quality control

10. The information provided by an insurer under this Reporting Standard must be the product of systems, processes and controls that have been reviewed and tested by the Appointed Auditor of the insurer. This will require the Appointed Auditor to review and test the insurer's systems, processes and controls designed to enable the insurer to report reliable financial information to APRA. This review and testing must be done on:
- (a) an annual basis or more frequently if necessary to enable the Appointed Auditor to form an opinion on the reliability and accuracy of data; and

- (b) at least a limited assurance engagement consistent with professional standards and guidance notes issued by the Auditing and Assurance Standards Board as may be amended from time to time, to the extent that they are not inconsistent with the requirements of *Prudential Standard GPS 310 Audit and Related Matters*.
11. All information provided by an insurer under this Reporting Standard must be subject to systems, processes and controls developed by the insurer for the internal review and authorisation of that information. It is the responsibility of the Board and senior management of the insurer to ensure that an appropriate set of policies and procedures for the authorisation of data submitted to APRA is in place.

Authorisation

12. When an officer, or agent, of an insurer provides the information required by this Reporting Standard using an electronic format the officer, or agent, must digitally sign the relevant information using a digital certificate acceptable to APRA.
13. If the information required by this Reporting Standard is provided by an agent who submits the information on the insurer's behalf, the insurer must:
- (a) obtain from the agent a copy of the completed information provided to APRA; and
 - (b) retain the completed copy.
14. An officer, or agent, of an insurer who submits the information under this Reporting Standard for, or on behalf of, the insurer must be authorised by either:
- (a) the Principal Executive Officer of the insurer; or
 - (b) the Chief Financial Officer of the insurer.

Variations

15. APRA may, by written notice to the insurer, vary the reporting requirements of this Reporting Standard in relation to that insurer.

Transition

16. An insurer must report under the old reporting standard in respect of a transitional reporting period. For these purposes:

old reporting standard means the reporting standard revoked in the determination making this Reporting Standard (being the reporting standard which this Reporting Standard replaces); and

transitional reporting period means a reporting period under the old reporting standard:

- (a) which ended before 1 July 2023; and
- (b) in relation to which the insurer was required, under the old reporting standard, to report by a date on or after the date of revocation of the old reporting standard.

Note: For the avoidance of doubt, if an insurer was required to report under an old reporting standard, and the reporting documents were due before the date of revocation of the old reporting standard, the insurer is still required to provide any overdue reporting documents in accordance with the old reporting standard.

Interpretation

17. In this Reporting Standard:

- (a) unless the contrary intention appears, words and expressions have the meanings given to them in *Prudential Standard GPS 001 Definitions* (GPS 001); and
- (b) the following definitions are applicable:

Appointed Auditor means an auditor appointed under paragraph 39(1)(a) of the Insurance Act;

APRA-authorised reinsurer means an insurer carrying on reinsurance business. For the purposes of this definition, a Lloyd's underwriter as defined under the Insurance Act is an APRA-authorised reinsurer if it carries on reinsurance business;

capital standards means the prudential standards which relate to capital adequacy as defined in GPS 001;

Chief Financial Officer means the chief financial officer of the insurer, by whatever name called;

financial year means the financial year (within the meaning in the *Corporations Act 2001*) of the insurer;

foreign insurer means a foreign general insurer within the meaning of the Insurance Act;

Note: A reference to a 'branch' or 'branch operation' is a reference to the Australian operations of a foreign insurer.

general instruction guide refers to the general instruction guide set out in Attachment A of GRS 001;

Insurance Act means the *Insurance Act 1973*;

insurer means a general insurer within the meaning of section 11 of the Insurance Act;

Note: In this Reporting Standard, a reference to an 'authorised insurer', 'authorised insurance entity' or 'licensed insurer' is a reference to an insurer, and a reference to an 'authorised reinsurance entity' is a reference to an insurer whose business consists only of undertaking liability by way of reinsurance.

non-APRA-authorised reinsurer means any reinsurer that is not an APRA-authorised reinsurer;

Principal Executive Officer means the principal executive officer of the insurer, by whatever name called, and whether or not he or she is a member of the governing board of the insurer; and

reporting period means a period mentioned in subparagraph 6(a) or 6(b) or, if applicable, paragraph 7.

18. Unless the contrary intention appears, a reference to an Act, Prudential Standard, Reporting Standard, Australian Accounting or Auditing Standard is a reference to the instrument as in force from time to time.

Reporting Standard GRS 300.0

Statement of Financial Position

General instructions

These instructions assist completion of the *Reporting Standard GRS 300.0 Statement of Financial Position*, which collects information relating to the licensed insurer's statement of financial position.

Reporting tables

Tables described in this reporting standard list each of the data fields required to be reported. The data fields are listed sequentially in the column order that they will appear in the reported data set. Constraints on the data that can be reported for each field have also been provided.

2021 QIS-specific information

Please note this information in this section will apply to the 2021 QIS only and will not appear in the final Reporting Standard.

For the purposes of this QIS, report information on a best endeavours basis. Where information is not available within the timeframes requested, provide available information and do not delay the submission.

Please provide in a response letter, an explanation of the significant judgements made, assumptions used (including an indication of the current level of uncertainty in the working assumptions) and business lines excluded when preparing this QIS. This is to facilitate APRA's understanding of the data included in the QIS.

General accounting basis

For the purposes of this QIS, reporting insurers are requested to follow the AASB 17 requirements, which supersede the requirements in *AASB 1023 General Insurance Contracts* and *AASB 1038 General Insurance Contracts*.

Excel template - Shaded areas

- Shaded areas in grey: Insurers are not to complete these data items.

References to Australian Accounting Standards

Each item reported under this Reporting Standard aligns with the Accounting Standards made by the Australian Accounting Standards Board (AASB). The applicable AASB references are specified with each item. The AASB reference provides a written description of the accounting meaning of an IFRS Taxonomy element.

IFRS taxonomy element reference

Each IFRS taxonomy element contains at least one cross-reference to an AASB Standard (that incorporates IFRS 17 Standards as issued and amended by the International Accounting Standards Board (IASB)) and has a reference type that can be used to identify the source of that element. The IFRS Taxonomy uses the following element reference types:

- (a) disclosure—an element of this type depicts a disclosure requirement of an IFRS/AASB Standard;
- (b) example—an element of this type represents an example provided in an IFRS/AASB Standard or its accompanying materials; and
- (c) common practice—an element of this type reflects common reporting practice within IFRS/AASB financial statements they not specifically mentioned in IFRS/AASB Standards or their accompanying materials, but are consistent with IFRS/AASB Standards. They have been found to be frequently disclosed across a range of companies and accounting jurisdictions.

Assets for insurance acquisition cash flows

Any assets recognised for insurance acquisition cash flows paid under AASB 17.28B (pre-coverage or relating to renewals) are included as part of the carrying amount of the related portfolios of insurance contracts issued (in accordance with AASB 17.79). Similarly, any assets or liabilities for cash flows related to portfolios of reinsurance contracts held are reported in accordance with AASB 17.79.

Specific instructions

Reporting basis

Information in this Reporting Standard is to be completed by general insurers for each reporting period on a Level 1 (licensed insurer) basis.

Units of measurement

Report values in this Reporting Standard in whole Australian dollars (AUD) with no decimal place.

Convert amounts denominated in foreign currency to AUD in accordance with *AASB 121 The Effects of Changes in Foreign Exchange Rates*.

Column 1	Report the amount for inside Australia.
Column 2	Report the amount for outside Australia.
Column 3	Column 3 total amount, is a derived column and is calculated as column 1 plus column 2.

Assets

1. Total cash and cash equivalents

Item 1	Item 1 total cash and cash equivalents is a derived item calculated as the sum of item 1.1 and item 1.2. This item has the meaning given to it in AASB 101.54 (i) Disclosure, AASB 12.B13 (a) Disclosure, AASB 107.6 and AASB 107.45 Disclosure.
Item 1.1	Report cash. This item has the meaning given to it in AASB 107.6 and AASB 107.45 Common practice.
Item 1.2	Report cash equivalents. This item has the meaning given to it in AASB 107.6 and AASB 107.45 Common practice.

2. Total receivables

Item 2	Item 2 total receivables is a derived item calculated as the sum of items 2.1 to 2.3 inclusive. This item has the meaning given to it in AASB 101.54 (h) Disclosure and AASB 101.78 (b) Disclosure. Premiums receivable are not reported at these items (refer to <i>General accounting basis</i> above).
Item 2.1	Report accrued income receivable.

	This item has the meaning given to it in AASB 101.78 (b) Common practice.
Item 2.2	Report prepayments. This item has the meaning given to it in AASB 101.78 (b) Example.
Item 2.3	Report other receivables. This item has the meaning given to it in AASB 101.78 (b) Example.

3. Current tax assets

Item 3	Report current tax assets. This item has the meaning given to it in AASB 112.5 and AASB 101.54 (n) Disclosure.
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4. Total deferred tax assets

Item 4	Item 4 total deferred tax assets is a derived item calculated as the sum of item 4.1 and item 4.2. This item has the meaning given to it in AASB 101.54 (o) Disclosure, AASB 112.5, AASB 112.81 (g) (i) Disclosure and AASB 101.56 Disclosure.
Item 4.1	Report unused tax losses. This item has the meaning given to it in AASB 112.81 (g) Disclosure.
Item 4.2	Report other deferred tax assets. This item has the meaning given to it in AASB 112.5 and AASB 112.81 (g) Common practice.

5. Other assets

Item 5	Item 5 other assets, is a derived item, calculated as the sum of item 5.1 and item 5.2. This item has the meaning given to it in AASB 101.54 (d) Disclosure.
Item 5.1	Item 5.1 other financial assets, is a derived item calculated as the sum of items 5.1.1 to 5.1.6 inclusive. This item has the meaning given to it in AASB 132.11 and AASB 101.54 (d) Disclosure.
Item 5.1.1	Report investments. Report investment balances that are not reported elsewhere in this Reporting Standard. This item has the meaning given to it in AASB 101.55 Common practice.
Item 5.1.2	Report derivative financial instruments. This item has the meaning given to it in AASB 101.55 Common practice and AASB 9 Appendix A.

Item 5.1.3	Report securities purchased under agreement to resell. This item has the meaning given to it in AASB 101.55 Common practice, AASB 9.3.2.15, AASB 9.3.2.23 (a), AASB 9.B3.2.16 (a)–(c), AASB 7.14, AASB 7.15 and AASB 7.42D (a)–(c) Disclosure.
Item 5.1.4	Report equities/unit trusts. This item has the meaning given to it in AASB 101.55 Common practice.
Item 5.1.5	Item 5.1.5 total debt instruments held - non-indexed IBS and indexed IBS, is a derived item calculated as the sum of item 5.1.5.1 and item 5.1.5.2. This item has the meaning given to it in AASB 101.55 Common practice.
Item 5.1.5.1	Report non-indexed interest-bearing securities (IBS). This item has the meaning given to it in AASB 101.55 Common practice.
Item 5.1.5.2	Report indexed IBS. This item has the meaning given to it in AASB 101.55 Common practice.
Item 5.1.6	Report other financial assets – other. This item has the meaning given to it in AASB 101.54 (d) Disclosure.
Item 5.2	Item 5.2 other non-financial assets, is a derived item calculated as the sum of item 5.2.1 and item 5.2.2. This item has the meaning given to it in AASB 101.55 Common practice.
Item 5.2.1	Report net defined benefit asset. This item has the meaning given to it in AASB 119.8 and AASB 119.63.
Item 5.2.2	Report other non-financial assets – other. This item has the meaning given to it in AASB 101.55 Common practice.

6. Total non-current assets and disposal groups classified as held for sale

Item 6	Report total non-current assets and disposal groups classified as held for sale. This item has the meaning given to it in AASB 101.54 (j) Disclosure, AASB 5 Appendix A and AASB 5.6.
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7. Insurance contract assets

Item 7	Item 7 insurance contract assets, is a derived item calculated as the sum of item 7.1 and item 7.2. This item has the meaning given to it in AASB 17 Appendix A, AASB 17.78 (a), AASB 17.100 Disclosure and AASB 101.54 (da).
Item 7.1	Report assets for incurred claims (being the asset equivalent of the liabilities for incurred claims) that are presented as insurance contract assets.

	This item has the meaning given to it in AASB 17 Appendix A, AASB 17.78 (a) Disclosure, AASB 17.100 (c) Disclosure and AASB 101.54 (da) Disclosure.
Item 7.2	Report assets for remaining coverage (being the asset equivalent of the liabilities for remaining coverage) that are presented as insurance contract assets. This item has the meaning given to it in AASB 17 Appendix A, AASB 17.78 (a) Disclosure, AASB 17.100 (a)-(b) Disclosure and AASB 101.54 (da) Disclosure.

8. Reinsurance contract assets

Item 8	Item 8 reinsurance contract assets, is a derived item calculated as the sum of item 8.1 and item 8.2. This item has the meaning given to it in AASB 17 Appendix A, AASB 17.78 (c), AASB 17.100 Disclosure and AASB 101.54 (da).
Item 8.1	Report assets for incurred claims that are presented as reinsurance contract assets. This item has the meaning given to it in AASB 17 Appendix A, AASB 17.78 (c) Disclosure, AASB 17.100 (c) Disclosure and AASB 101.54 (da) Disclosure.
Item 8.2	Report assets for remaining coverage that are presented as reinsurance contract assets. This item has the meaning given to it in AASB 17 Appendix A, AASB 17.78 (c) Disclosure, AASB 17.100 (a)-(b) Disclosure and AASB 101.54 (da) Disclosure.

9. Total investments accounted for using the equity method

Item 9	Item 9 total investments accounted for using the equity method is a derived item calculated as the sum of item 9.1 and item 9.2. This item has the meaning given to it in AASB 128.3, AASB 12.B16 Disclosure, AASB 101.54 (e) Disclosure and AASB 8.24 (a) Disclosure.
Item 9.1	Report investments in associates accounted for using the equity method. This item has the meaning given to it in AASB 101.55 Common practice, AASB 128.3 and AASB 128.16.
Item 9.2	Report investments in joint ventures accounted for using the equity method. This item has the meaning given to it in AASB 101.55 Common practice, AASB 128.3 and AASB 128.16.

10. Investments in subsidiaries, joint ventures and associates not accounted for using equity method

Item 10	Item 10 investments in subsidiaries, joint ventures and associates not accounted for using the equity method, is a derived item calculated as the sum of items 10.1 to 10.3 inclusive. This item has the meaning given to it in AASB 127.10 Disclosure, AASB 10 Appendix A and AASB 128.3.
Item 10.1	Report investments in subsidiaries not accounted for using the equity method. This item has the meaning given to it in AASB 10 Appendix A and AASB 127.10 Disclosure.
Item 10.2	Report investments in associates not accounted for using the equity method. This item has the meaning given to it in AASB 101.55 Common practice, AASB 128.3 and AASB 128.17-19
Item 10.3	Report investments in joint ventures not accounted for using the equity method. This item has the meaning given to it in AASB 101.55 Common practice, AASB 128.3 and AASB 128.17-19.

11. Total property, plant & equipment net of depreciation/impairment

Item 11	Item 11 property, plant and equipment net of depreciation / impairment is a derived item calculated as item 11.1 less item 11.2. This item has the meaning given to it in AASB 116.6, AASB 116.73 (e) Disclosure and AASB 101.54 (a) Disclosure.
Item 11.1	Report property, plant and equipment – gross carrying amount. This item has the meaning given to it in AASB 116.6 and AASB 116.73 (d) Disclosure
Item 11.2	Report property, plant and equipment – accumulated depreciation. This item has the meaning given to it in AASB 116.75 (b) Disclosure and AASB 116.73 (d) Common practice.

12. Total investment property

Item 12	Report total investment property. This item has the meaning given to it in AASB 101.54 (b) Disclosure, AASB 140.5, AASB 140.79 (d) Disclosure and AASB 140.76 Disclosure.
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13. Right-of-use assets

Item 13	Report right-of-use assets. This item has the meaning given to it in AASB 16.53 (j) Disclosure and AASB 16 Appendix A.
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14. Total intangible assets and goodwill

Item 14	Item 14 total intangible assets and goodwill, is a derived item calculated as the sum of item 14.1 and item 14.2 less item 14.3. This item has the meaning given to it in AASB 3 Appendix A, AASB 138.8 and AASB 138.118 Common practice.
Item 14.1	Report goodwill. This item has the meaning given to it in AASB 3 Appendix A, AASB 136.135 (a) Disclosure, AASB 136.134 (a) Disclosure, AASB 3.B67 (d) Disclosure and AASB 101.54 (c) Disclosure.
Item 14.2	Item 14.2 intangible assets other than goodwill, is a derived item calculated as the sum of item 14.2.1 and item 14.2.2. This item has the meaning given to it in AASB 138.8, AASB 101.54 (c) Disclosure and AASB 138.118 (e) Disclosure.
Item 14.2.1	Report intangible assets with a finite life. This item has the meaning given to it in AASB 138.8, AASB 136.135 (b) Disclosure, AASB 138.122 (a) Disclosure and AASB 136.134 (b) Disclosure.
Item 14.2.2	Report intangible assets with an indefinite life. This item has the meaning given to it in AASB 138.8, AASB 136.135 (b) Disclosure, AASB 138.122 (a) Disclosure and AASB 136.134 (b) Disclosure.
Item 14.3	Report total accumulated amortisation and impairment of intangible assets and goodwill. This item has the meaning given to it in AASB 138.8, AASB 138.118 (c) Disclosure and AASB 3 Appendix A.

15. Total assets

Item 15	Item 15 total assets, is a derived item calculated as the sum of items 1 to 14 inclusive. This item has the meaning given to it in AASB 101.55 Disclosure.
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Liabilities and equity

16. Total payables

Item 16	Item 16 total payables, is a derived item calculated as the sum of item 16.1 and item 16.2. This item has the meaning given to it in AASB 101.54 (k) Disclosure. Reinsurance premiums payable are not reported at these items (refer to <i>General accounting basis</i> above).
Item 16.1	Report accrued expenses.

	This item has the meaning given to it in AASB 101.55 Common practice.
Item 16.2	Report other payables. This item has the meaning given to it in AASB 101.55 Common practice.

17. Investment contract liabilities

Item 17	Report investment contract liabilities. This item has the meaning given to it in AASB 101.54 (m).
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18. Insurance contract liabilities

Item 18	Item 18 insurance contract liabilities, is a derived item calculated as the sum of item 18.1 and item 18.2. This item has the meaning given to it in AASB 17 Appendix A, AASB 17.78 (b), AASB 17.100 and AASB 101.54 (ma).
Item 18.1	Report liabilities for incurred claims that are presented as insurance contract liabilities. This item has the meaning given to it in AASB 17 Appendix A, AASB 17.78 (b) Disclosure, AASB 17.100 (c) Disclosure and AASB 101.54 (ma) Disclosure.
Item 18.2	Report liabilities for remaining coverage that are presented as insurance contract liabilities. This item has the meaning given to it in AASB 17 Appendix A, AASB 17.78 (b) Disclosure, AASB 17.100 (a)-(b) Disclosure and AASB 101.54 (ma) Disclosure.

19. Reinsurance contract liabilities

Item 19	Item 19 reinsurance contract liabilities, is a derived item calculated as the sum of item 19.1 and item 19.2. This item has the meaning given to it in AASB 17 Appendix A, AASB 17.78 (d) and AASB 101.54 (ma).
Item 19.1	Report liabilities for incurred claims (being the liability equivalent of the assets for incurred claims) that are presented as reinsurance contract liabilities. This item has the meaning given to it in AASB 17 Appendix A, AASB 17.78 (d) Disclosure, AASB 17.100 (c) Disclosure and AASB 101.54 (ma) Disclosure.
Item 19.2	Report liabilities for remaining coverage (being the liability equivalent of assets for remaining coverage) that are presented as reinsurance contract liabilities.

	This item has the meaning given to it in AASB 17 Appendix A, AASB 17.78 (d) Disclosure, AASB 17.100 (a)-(b) Disclosure and AASB 101.54 (ma) Disclosure.
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20. Lease liabilities

Item 20	Report lease liabilities. This item has the meaning given to it in AASB 16.47 (b) Disclosure.
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21. Other liabilities

Item 21	Item 21 other liabilities, is a derived item calculated as the sum of item 21.1 other financial liabilities and item 21.2 other non-financial liabilities.
Item 21.1	Item 21.1 other financial liabilities, is a derived item calculated as the sum of items 21.1.1 to 21.1.9 inclusive. This item has the meaning given to it in AASB 132.11 and AASB 101.54 (m) Disclosure.
Item 21.1.1	Report overdrafts. This item has the meaning given to it in AASB 107.45 Common practice.
Item 21.1.2	Report securities issued (e.g. promissory notes/commercial paper). This item has the meaning given to it in AASB 101.55 Common practice.
Item 21.1.3	Item 21.1.3 term loans, is a derived item. Report item 21.1.3 as the sum of item 21.1.3.1 and item 21.1.3.2. This item has the meaning given to it in AASB 101.112 (c) Common practice.
Item 21.1.3.1	Report term loans with a variable interest rate. This item has the meaning given to it in AASB 7.39 Common practice.
Item 21.1.3.2	Report term loans with a fixed interest rate. This item has the meaning given to it in AASB 7.39 Common practice.
Item 21.1.4	Report total borrowings. This item has the meaning given to it in AASB 101.55 Common practice.
Item 21.1.5	Report securities sold under agreements to repurchase. This item has the meaning given to it in AASB 101.55 Common practice.
Item 21.1.6	Report derivative financial instruments. This item has the meaning given to it in AASB 101.55 Common practice and AASB 9 Appendix A.
Item 21.1.7	Report loan capital. This item has the meaning given to it in AASB 101.55 Common practice.
Item 21.1.8	Report hybrid securities.

	This item has the meaning given to it in AASB 101.106 (d) Common practice.
Item 21.1.9	Report other financial liabilities - other. This item has the meaning given to it in AASB 132.11 and AASB 101.55 Common practice.
Item 21.2	Item 21.2 other non-financial liabilities is a derived item and is calculated as the sum of item 21.2.1 and item 21.2.2.
Item 21.2.1	Report net defined benefit liability. This item has the meaning given to it in AASB 119.8 and AASB 119.63.
Item 21.2.2	Report other non-financial liabilities – other. This item has the meaning given to it in AASB 101.55 Common practice.

22. Current tax liabilities

Item 22	Report current tax liabilities. This item has the meaning given to it in AASB 112.5 and AASB 101.54 (n) Disclosure.
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23. Deferred tax liabilities

Item 23	Report deferred tax liabilities. This item has the meaning given to it in AASB 112.5 and AASB 101.54 (o) Disclosure, AASB 112.81 (g) (i) Disclosure and AASB 101.56 Disclosure.
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24. Provisions

Item 24	Item 24 provisions, is a derived item calculated as the sum of items 24.1 to 24.4 inclusive. This item has the meaning given to it in AASB 137.10, AASB 137.84 (a) Disclosure and AASB 101.78 (d) Disclosure.
Item 24.1	Report provisions for dividends. This item has the meaning given to it in AASB 137.10 and AASB Interpretation 17.16 (a) Disclosure.
Item 24.2	Report provisions for restructuring costs. This item has the meaning given to it in AASB 137.10 and AASB 137.70 Example.
Item 24.3	Report provisions for employee entitlements. This item has the meaning given to it in AASB 137.10 and AASB 101.78 (d) Disclosure.
Item 24.4	Report any other provisions not reported in items 24.1 – 24.4 inclusive.

	This item has the meaning given to it in AASB 137.10, AASB 137.84 (a) Disclosure and AASB 101.78 (d) Disclosure.
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25. Liabilities included in disposal groups classified as held for sale

Item 25	Report liabilities included in disposal groups classified as held for sale. This item has the meaning given to it in AASB 5 Appendix A, AASB 101.54 (p) Disclosure and AASB 5.38 Disclosure.
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26. Total liabilities

Item 26	Item 26 total liabilities, is a derived item calculated as the sum of items 16 to 25 inclusive. This item has the meaning given to it in AASB 101.55 Disclosure.
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27. Net assets

Item 27	Item 27 net assets, a derived item calculated as item 15 less item 26. This item has the meaning given to it in AASB 101.112 (c) Common practice and AASB 1.IG63 Example.
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28. Total equity

Item 28	Item 28 total equity is a derived item calculated as the sum of items 28.1 to 28.4 inclusive. This item has the meaning given to it in AASB 101.55 Disclosure and AASB 101.78 (e) Disclosure.
Item 28.1	Item 28.1 total issued capital is a derived item calculated as the sum of items 28.1.1 to 28.1.3. This item has the meaning given to it in AASB 101.78 (e) Example.
Item 28.1.1	Report ordinary shares. This item has the meaning given to it in AASB 133.5 and AASB 101.79 (a) Common practice.
Item 28.1.2	Report preference shares. This item has the meaning given to it in AASB 101.79 (a) Common practice.
Item 28.1.3	Report other issued capital. This item has the meaning given to it in AASB 101.79 (a) Disclosure.
Item 28.2	Report other equity interest. This item has the meaning given to it in AASB 101.78 (e) Example.
Item 28.3	Item 28.3 total reserves is a derived item calculated as the sum of items 28.3.1 to 28.3.10 inclusive.

	This item has the meaning given to it in AASB 101.78 (e) Example.
Item 28.3.1	Report general reserves. This item has the meaning given to it in AASB 101.106 Disclosure and AASB 101.79 (b) Disclosure.
Item 28.3.2	Report capital profits reserves. This item has the meaning given to it in AASB 101.108 Common practice.
Item 28.3.3	Item 28.3.3 total asset revaluation reserves is a derived item and is calculated as the sum of item 28.3.3.1 and item 28.3.3.2.
Item 28.3.3.1	Report asset revaluation reserves for property, plant and equipment. This item has the meaning given to it in AASB 101.108, AASB 16.39 and AASB 116.77 (f) Disclosure.
Item 28.3.3.2	Report asset revaluation reserves for intangibles revaluation surplus. This item has the meaning given to it in AASB 138.124 (b) Disclosure.
Item 28.3.4	Report foreign currency translation reserves. This item has the meaning given to it in AASB 101.78 (e) Common practice, AASB 101.108 and AASB 121.52 (b).
Item 28.3.5	Report cash flow hedge reserves. This item has the meaning given to it in AASB 101.78 (e) Common practice and AASB 9.6.5.11 Disclosure.
Item 28.3.6	Report share-based payment reserves. This item has the meaning given to it in AASB 101.78 (e) Common practice.
Item 28.3.7	Report financial assets at FVOCI. This item has the meaning given to it in AASB 101.78 (e) Common practice.
Item 28.3.8	Report cost of hedging reserves. This item has the meaning given to it in AASB 101.108 Example and AASB 9.6.5.16 Disclosure.
Item 28.3.9	Report insurance/reinsurance finance reserve. Insurance finance reserve represents the reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss. Reinsurance finance reserve represents the reserve of finance income (expenses) from reinsurance contracts held. This item has the meaning given to it in AASB 101.54 (r) Disclosure, 101.78 (e) Disclosure and AASB 101.108 Example.
Item 28.3.10	Report other reserves. This item has the meaning given to it in AASB 101.106 Disclosure and AASB 101.79 (b) Disclosure.
Item 28.4	Report retained earnings.

	This item has the meaning given to it in AASB 101.IG6 Example and AASB 101.78 (e) Example.
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