

Table 2 - Compliance Of Full Sample (n = 73) By Disclosure Item

		Compliance %
1	Related party lending and borrowing	
1.1	Amount of inter-company receivables	69
1.2	Amount of receivables from associates	69
1.3	Amount of inter-company loans and payables	65
1.4	Amount of loans from and payables to associates	65
	Compliance with related party disclosures	67
2	Foreign currency debt	
2.1	Amount of foreign currency debt in equivalent local currency	82
2.2	Amount of foreign currency debt in currency of repayment	68
2.3	Policy of foreign currency debt translated at closing exchange rate	88
2.4	Amount of foreign currency translation gains/losses recognised according to International Accounting Standards	59
2.5	Policy on foreign currency risk management policy	15
	Compliance with foreign currency treatment and disclosures	63
3	Derivative Financial Instruments	
3.1	Amount of derivative financial instruments	80
3.2	Foreign currency amount of foreign currency denominated derivative financial instruments	72
3.3	Amount of interest & losses incurred relating to derivative financial instruments	58
3.4	Disclosure of terms, conditions & accounting policies regarding derivative financial instruments	66
3.5	Disclosure and/or amount of risk associated with derivative financial instruments	16
	Compliance with derivatives disclosures	58
4	Segment Information	
4.1	Industry* segments described	85
4.2	Geographical segments described	48
4.3	Sales revenues of each of the segments, amount disclosed	84
4.4	Operating results of each of the segments, amount disclosed	76
4.5	Segment assets employed, amount disclosed	81
4.6	Inter-segment sales, amount disclosed	27
	Compliance with segment disclosures	67
5	Discontinuing operations	
5.1	Date and nature of the initial disclosure event	88
5.2	Financial statement effect	63
5.3	Gain/loss on disposal of assets/liabilities of discontinued operation	75
5.4	Disclosure by operation	63
	Compliance with discontinued operations disclosures	72
6	Impairment of Assets	
6.1	Amount of impairment losses/reversals recognised in income statement or equity for each class of assets	42
	Compliance with impairment of assets treatment and disclosures	42
7	Contingent Liabilities	
7.1	Nature of contingent liabilities described	88
7.2	Amount of contingent liabilities	74
7.3	Guarantees given in support of debt financing transactions, amount disclosed	83
7.4	Commitments made in support of off-balance sheet debt financing of enterprise itself or any other related/unrelated parties (described and/or amount disclosed)	55
	Compliance with contingent liabilities disclosures	80
8	Intangible Assets	
8.1	Disclosures for class of intangible asset, internally generated/acquired	15
8.2	Carrying amount	29
8.3	Change in carrying amount	23
	Compliance with intangible assets disclosures	23
9	Financial Instruments	
9.1	Methods and significant assumptions applied in estimating fair values of financial assets and liabilities carried at fair value	8
9.2	Description of financial risk management objectives and policies	14
	Compliance with financial instruments disclosures	11

