

Table 3 - Compliance By Country And Disclosure Item

| | | Compliance % | | | | |
|-----|----------------------------------------------------------------------------------------------------------------|--------------|-------------|-------------|-------------|-------------|
| | | Indonesia | Korea | Malaysia | Philippines | Thailand |
| | | N=10 | N=10 | N=20 | N=15 | N=18 |
| 1 | Related party lending and borrowing | | | | | |
| 1.1 | Amount of inter-company receivables | 70 | 56 | 90 | 20 | 94 |
| 1.2 | Amount of receivables from associates | 60 | 50 | 83 | 47 | 88 |
| 1.3 | Amount of inter-company loans and payables | 70 | 56 | 85 | 20 | 82 |
| 1.4 | Amount of loans from and payables to associates | 50 | 50 | 82 | 40 | 88 |
| | Compliance with related party disclosures | 63 | 53 | 85 | 32 | 88 |
| 2 | Foreign currency debt | | | | | |
| 2.1 | Amount of foreign currency debt in equivalent local currency | 100 | 100 | 50 | 100 | 88 |
| 2.2 | Amount of foreign currency debt in currency of repayment | 100 | 50 | 50 | 80 | 76 |
| 2.3 | Policy of foreign currency debt translated at closing exchange rate | 90 | 80 | 90 | 87 | 94 |
| 2.4 | Amount of foreign currency translation gains/losses recognised according to International Accounting Standards | 80 | 40 | 55 | 33 | 88 |
| 2.5 | Policy on foreign currency risk management policy | 0 | 0 | 5 | 0 | 56 |
| | Compliance with foreign currency disclosures | 74 | 54 | 50 | 60 | 80 |
| 3 | Derivative Financial Instruments | | | | | |
| 3.1 | Amount of derivative financial instruments | 83 | 75 | 80 | 77 | 85 |
| 3.2 | Foreign currency amount of foreign currency denominated derivative financial instruments | 67 | 50 | 60 | 77 | 92 |
| 3.3 | Amount of interest & losses incurred relating to derivative financial instruments | 67 | 50 | 40 | 69 | 62 |
| 3.4 | Disclosure of terms, conditions & accounting policies regarding derivative financial instruments | 83 | 38 | 50 | 69 | 85 |
| 3.5 | Disclosure and/or amount of risk associated with derivative financial instruments | 0 | 0 | 0 | 0 | 62 |
| | Compliance with derivatives disclosures | 60 | 43 | 46 | 58 | 77 |
| 4 | Segment Information | | | | | |
| 4.1 | Industry* segments described | 100 | 80 | 95 | 67 | 85 |
| 4.2 | Geographical segments described | 30 | 60 | 95 | 20 | 17 |
| 4.3 | Sales revenues of each of the segments, amount disclosed | 100 | 80 | 84 | 67 | 92 |
| 4.4 | Operating results of each of the segments, amount disclosed | 100 | 50 | 84 | 60 | 85 |
| 4.5 | Segment assets employed, amount disclosed | 100 | 70 | 79 | 67 | 92 |
| 4.6 | Inter-segment sales, amount disclosed | 30 | 60 | 16 | 20 | 25 |
| | Compliance with segment disclosures | 77 | 67 | 75 | 50 | 67 |

| | | Compliance % | | | | |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------------|-----------------|--------------------|-----------------|
| | | <i>Indonesia</i> | <i>Korea</i> | <i>Malaysia</i> | <i>Philippines</i> | <i>Thailand</i> |
| 5 | Discontinuing operations | | | | | |
| 5.1 | Date and nature of the initial disclosure event | 100 | 100 | 100 | 50 | 100 |
| 5.2 | Financial statement effect | 100 | 100 | 50 | 50 | 100 |
| 5.3 | Gain/loss on disposal of assets/liabilities of discontinued operation | 100 | 100 | 75 | 50 | 100 |
| 5.4 | Disclosure by operation | 100 | 100 | 50 | 50 | 100 |
| | Compliance with discontinued operations disclosures | <i>100</i> | <i>100</i> | <i>69</i> | <i>50</i> | <i>100</i> |
| 6 | Impairment of Assets | | | | | |
| 6.1 | Amount of impairment losses/reversals recognised in income statement or equity for each class of assets | 0 | 67 | 0 | 100 | 75 |
| | Compliance with impairment of assets disclosures | <i>0</i> | <i>67</i> | <i>0</i> | <i>100</i> | <i>75</i> |
| 7 | Contingent Liabilities | | | | | |
| 7.1 | Nature of contingent liabilities described | 70 | 90 | 100 | 80 | 94 |
| 7.2 | Amount of contingent liabilities | 50 | 90 | 94 | 33 | 94 |
| 7.3 | Guarantees given in support of debt financing transactions, amount disclosed | 50 | 80 | 86 | 100 | 100 |
| 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) | 33 | 100 | 100 | 100 | 50 |
| | Compliance with contingent liabilities disclosures | <i>55</i> | <i>87</i> | <i>94</i> | <i>62</i> | <i>91</i> |
| 8 | <i>Intangible Assets</i> | | | | | |
| 8.1 | Disclosures for class of intangible asset, internally generated/acquired | 20 | 10 | 26 | 0 | 19 |
| 8.2 | Carrying amount | 40 | 10 | 63 | 0 | 25 |
| 8.3 | Change in carrying amount | 40 | 0 | 47 | 0 | 25 |
| | Compliance with intangible assets disclosures | <i>33</i> | <i>7</i> | <i>46</i> | <i>0</i> | <i>23</i> |
| 9 | Financial Instruments | | | | | |
| 9.1 | Methods and significant assumptions applied in estimating fair values of financial assets and liabilities carried at fair value | 29 | 0 | 13 | 0 | 7 |
| 9.2 | Description of financial risk management objectives and policies | 0 | 0 | 13 | 0 | 43 |
| | Compliance with financial instruments disclosures | <i>14</i> | <i>0</i> | <i>13</i> | <i>0</i> | <i>25</i> |

