

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>

