



25 November 2020

Reporting Form Life Insurance Industry Balance Sheet (Individual statutory fund, Licensed insurer and statutory fund eliminations)

REPORTING INSTRUCTIONS

These instructions assist completion of the *Reporting Form Life Insurance Industry Balance Sheet (Individual statutory fund, Licensed insurer and statutory fund eliminations)*. The report collects information relating to the licensed insurer's balance sheet. APRA intends to leverage off the primary financial statements and disclosures in *AASB 17 Insurance Contracts* (AASB 17) as much as possible to better inform supervisors.

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.

Additionally, if an insurer has determined its accounting policy regarding liabilities arising under loyalty programs, please include an explanation of the accounting policy in this separate attachment. Examples of these type of liabilities may include:

- liabilities recognised under *AASB 15 Revenue from Contracts with Customers* for the provision of goods under loyalty programs; or
- liabilities recognised under AASB 17 when policyholders' future gap/excess payments are reduced under loyalty programs.

Reporting consolidation

Information in this form is to be completed by life insurers for each reporting period on statutory fund, licensed insurer (LI) and statutory fund eliminations bases. The information provided in the form by life insurers is for non-participating business (as per the *Life Insurance Act 1995* (Life Act)) only. The expressions 'Australian Business' and 'Overseas Business' refer to the territories where the life insurance business is carried on, as defined in the Life Act. 'Overseas Business' refers to life insurance business carried on outside Australia.

Reporting basis and units of measurement

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

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 Life Insurance Contracts*.

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

Reporting periods and due dates

Each insurer must complete this form with information as at the most recent reporting year end. The form is required to be provided to APRA by **5pm AEST, 31 March 2021**.

Excel template - Shaded areas

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

SPECIFIC INSTRUCTIONS

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.

Life insurance specific – Groupings to be applied for reporting of accounting profit and loss, and liabilities

For determination of accounting profit and loss, and liabilities to APRA, groups must not extend over subcategories, where a subcategory is defined in the Life Act. This also means that groupings used to distinguish onerous contracts under AASB 17 must not extend across subcategories for reporting to APRA. These requirements are being retained by APRA to adhere with requirements of the Life Act.

The Life Act specifies that life companies must keep records for each statutory fund, each class within a fund, each category within a class and each subcategory within a category.

Each item reported under this form aligns with AASB Standards. The applicable AASB references are specified with each item.

Statutory fund: Column 1	Report the total amount for Australian business of the individual statutory fund. The information provided is for non-participating business (as per the Life Act) only.
Statutory fund: Column 2	Report the total amount for overseas business of the individual statutory fund. The information provided is for non-participating business (as per the Life Act) only.
Statutory fund: Column 3	Column 3 is a derived column and is calculated as the sum of column 1 and column 2.

LI: Column 1	Report the sum of individual statutory funds for Australian business before statutory fund eliminations in positive values. The information provided is for non-participating business (as per the Life Act) only.
LI: Column 2	Report the sum of individual statutory funds for overseas business before statutory fund eliminations in positive values. The information provided is for non-participating business (as per the Life Act) only.
LI: Column 3	Column 3 is a derived column and is calculated as the sum of columns 1 and 2.
LI: Column 4	Report the sum of statutory fund eliminations for Australian business amount in negative values.
LI: Column 5	Report the sum of statutory fund eliminations for overseas business in negative values.
LI: Column 6	Column 6 is a derived column and is calculated as the sum of columns 4 and 5.
LI: Column 7	Column 7 is a derived column and is calculated as the sum of columns 1 and 4.
LI: Column 8	Column 8 is a derived column and is calculated as the sum of columns 2 and 5.
LI: Column 9	Column 9 is a derived column and is calculated as the sum of columns 7 and 8.
LI: Column 10	Report the amount for the general fund in positive values.
LI: Column 11	Report the amount for general fund eliminations in negative values.
LI: Column 12	Column 12 is a derived column and is calculated as the sum of columns 9, 10 and 11.

Assets

Item 1: Total cash and cash equivalents

Item 1	Item 1 is a derived item and is calculated as the sum of item 1.1 and item 1.2. This item is based on AASB 101.54(i) Disclosure, AASB 12.B13(a) Disclosure, and AASB 107.45 Disclosure.
Item 1.1	Report total cash and cash equivalents – cash. This item is based on AASB 107.45 Common practice.
Item 1.2	Report total cash and cash equivalents – cash equivalents. This item is based on AASB 107.45 Common practice.

Item 2: Total receivables

Item 2	<p>Item 2 is a derived item and is calculated as the sum of items 2.1 to 2.3 inclusive.</p> <p>This item is based on 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).</p>
Item 2.1	<p>Report total receivables – accrued income receivable.</p> <p>This item is based on AASB 101.78(b) Common practice.</p>
Item 2.2	<p>Report total receivables – prepayments.</p> <p>This item is based on AASB 101.78(b) Example.</p>
Item 2.3	<p>Report total receivables – other receivables.</p> <p>This item is based on AASB 101.78(b) Example.</p>

Item 3: Total deferred tax assets

Item 3	<p>Item 3 is a derived item and is calculated as the sum of item 3.1 and item 3.2.</p> <p>This item is based on AASB 101.54(o) Disclosure, AASB 112.81 (g)(i) Disclosure, and AASB 101.56 Disclosure.</p>
Item 3.1	<p>Report total deferred tax assets – unused tax losses.</p> <p>This item is based on AASB 112.81(g) Disclosure.</p>
Item 3.2	<p>Report total deferred tax assets – other.</p> <p>This item is based on AASB 112.81(g) Common practice.</p>

Item 4: Current tax assets

Item 4	<p>Report current tax assets.</p> <p>This item is based on AASB 101.54(n) Disclosure.</p>
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Item 5: Other assets

Item 5	<p>Item 5 is a derived item and is calculated as the sum of item 5.1 and item 5.2.</p> <p>This item is based on AASB 101.54(d) Disclosure.</p>
Item 5.1	<p>Item 5.1 is a derived item and is calculated as the sum of items 5.1.1 to 5.1.6 inclusive.</p> <p>This item is based on AASB 101.54(d) Disclosure.</p>

Item 5.1.1	<p>Report other financial assets – investments.</p> <p>Report investment balances that are not reported elsewhere in this form.</p> <p>This item is based on AASB 101.55 Common practice.</p>
Item 5.1.2	<p>Report other financial assets – derivative financial instruments. A derivative is as defined in <i>AASB 9 Financial Instruments</i> (AASB 9), Appendix A.</p> <p>This item is based on AASB 101.55 Common practice and AASB 9, Appendix A.</p>
Item 5.1.3	<p>Report other financial assets – securities purchased under agreement to resell.</p> <p>This item is based on AASB 101.55 Common practice.</p> <p>Additional guidance: AASB 9.3.2.15, 9.3.2.23(a) and 9.B3.2.16(a)–(c); AASB 7.14, 7.15 and 7.42D(a)–(c).</p>
Item 5.1.4	<p>Report other financial assets - equities/unit trusts.</p> <p>This item is based on AASB 101.55 Common practice.</p>
Item 5.1.5	<p>Item 5.1.5 is a derived item and is calculated as the sum of item 5.1.5.1 and item 5.1.5.2.</p> <p>This item is based on AASB 101.55 Common practice.</p>
Item 5.1.5.1	<p>Report other financial assets - total debt instruments held - non-indexed interest-bearing securities (IBS).</p> <p>This item is based on AASB 101.55 Common practice.</p>
Item 5.1.5.2	<p>Report other financial assets - total debt instruments held - indexed IBS.</p> <p>This item is based on AASB 101.55 Common practice.</p>
Item 5.1.6	<p>Report other financial assets – other.</p> <p>This item is based on AASB 101.54(d) Disclosure.</p>
Item 5.2	<p>Item 5.2 is a derived item and is calculated as the sum of item 5.2.1 and item 5.2.2.</p> <p>This item is based on AASB 101.55 Common practice.</p>
Item 5.2.1	<p>Report other non-financial assets – surplus in defined benefit superannuation fund.</p> <p>This item is based on AASB 119.57(a) Common practice.</p> <p>Additional guidance: AASB 119.64.</p>
Item 5.2.2	<p>Report other non-financial assets – other.</p>

This item is based on AASB 101.55 Common practice.

Item 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 is based on AASB 101.54(j) Disclosure.

Item 7: Insurance contract assets

Item 7

Item 7 is a derived item and is calculated as the sum of Item 7.1 and 7.2 inclusive.

This item is based on AASB 17.78(a) 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 is based on Effective 2023-01-01 AASB 17.78(a) Disclosure AASB 17.100(c) Disclosure; and AASB 101.54(da) Disclosure (refer to AASB 2020-5 *Amendments to Australian Accounting Standards – Insurance Contracts*, issued in July 2020).

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 is based on Effective 2023-01-01 AASB 17.78(a) Disclosure AASB 17.100 Disclosure; and AASB 101.54(da) Disclosure (refer to AASB 2020-5 *Amendments to Australian Accounting Standards – Insurance Contracts*, issued in July 2020).

Item 8: Reinsurance contract assets

Item 8

Item 8 is a derived item and is calculated as the sum of Item 8.1 and Item 8.2.

This item is based on AASB 17.78(c) and AASB 101.54(da).

Item 8.1

Report assets for incurred claims that are presented as reinsurance contract assets.

This item is based on Effective 2023-01-01 AASB 17.78(c) Disclosure, AASB 17.100(c) Disclosure; and AASB 101.54(da) Disclosure (refer to AASB 2020-5 *Amendments to Australian Accounting Standards – Insurance Contracts*, issued in July 2020).

Item 8.2

Report assets for remaining coverage that are presented as reinsurance contract assets.

This item is based on Effective 2023-01-01 AASB 17.78(c) Disclosure, AASB 17.100 Disclosure; and AASB 101.54(da) Disclosure (refer to AASB 2020-5 *Amendments to Australian Accounting Standards – Insurance Contracts*, issued in July 2020).

Item 9: Total investments accounted for using the equity method

Item 9	<p>Item 9 is a derived item and is calculated as the sum of item 9.1 and item 9.2.</p> <p>This item is based on AASB 12.B16 Disclosure, AASB 101.54(e) Disclosure, and AASB 8.24(a) Disclosure.</p>
Item 9.1	<p>Report investments in associates accounted for using the equity method.</p> <p>This item is based on AASB 101.55 Common practice. Additional guidance: AASB 128.16</p>
Item 9.2	<p>Report investments in joint ventures accounted for using the equity method.</p> <p>This item is based on AASB 101.55 Common practice. Additional guidance: AASB 128.16</p>

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

Item 10	<p>Item 10 is a derived item and is calculated as the sum of items 10.1 to 10.3 inclusive.</p> <p>This item is based on AASB 127.10 Disclosure.</p>
Item 10.1	<p>Report investments in subsidiaries not accounted for using the equity method.</p> <p>This item is based on AASB 127.10 Disclosure.</p>
Item 10.2	<p>Report investments in associates not accounted for using the equity method.</p> <p>This item is based on AASB 101.55 Common practice. Additional guidance: AASB 128.17 to 19</p>
Item 10.3	<p>Report investments in joint ventures not accounted for using the equity method.</p> <p>This item is based on AASB 101.55 Common practice. Additional guidance: AASB 128.17 to 19</p>

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

Item 11	<p>Item 11 is a derived item and is calculated as item 11.1 less item 11.2.</p> <p>This item is based on AASB 116.73(e) Disclosure and AASB 101.54(a) Disclosure.</p>
Item 11.1	<p>Report property, plant and equipment – gross carrying amount.</p> <p>This item is based on AASB 116.73(d) Disclosure</p>
Item 11.2	<p>Report property, plant and equipment – accumulated depreciation.</p>

This item is based on AASB 116.75(b) Disclosure and AASB 116.73(d) Common practice.

Item 12: Total investment property

Item 12

Report total investment property.

This item is based on AASB 101.54(b) Disclosure, AASB 140.79(d) Disclosure, and AASB 140.76 Disclosure.

Item 13: Right-of-use assets

Item 13

Report right-of-use assets.

This item is based on Effective 2019-01-01 AASB 16.53(j) Disclosure.

Item 14: Total intangible assets and goodwill

Item 14

Item 14 is a derived item and is calculated as the sum of items 14.1 and 14.2 inclusive less item 14.3.

This item is based on AASB 138.118 Common practice.

Item 14.1

Report goodwill.

This item is based on 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 is a derived item and is calculated as the sum of item 14.2.1 and item 14.2.2.

This item is based on AASB 101.54(c) Disclosure, and AASB 138.118(e) Disclosure.

Item 14.2.1

Report intangible assets with a finite life.

This item is based on 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 is based on 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 is based on AASB 138.118(c) Disclosure.

Item 15: Total assets

Item 15	Item 15 is a derived item and is calculated as the sum of items 1 to 14 inclusive. This item is based on AASB 101.55 Disclosure.
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Liabilities and equity

Item 16: Total payables

Item 16	Item 16 is a derived item and is calculated as the sum of items 16.1 to 16.2 inclusive. This item is based on 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 total payables – accrued expenses. This item is based on AASB 101.55 Common practice.
Item 16.2	Report total payables – other payables. This item is based on AASB 101.55 Common practice.

Item 17: Investment contract liabilities

Item 17	Report investment contract liabilities. This item is based on AASB 101.54(m).
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Item 18: Insurance contract liabilities

Item 18	Item 18 is a derived item and is calculated as the sum of item 18.1 and item 18.2. This item is based on AASB 17.78(b) and AASB 101.54(ma).
Item 18.1	Report liabilities for incurred claims that are presented as insurance contract liabilities. This item is based on Effective 2023-01-01 AASB 17.78(b) Disclosure, AASB 17.100(c) Disclosure, and AASB 17, Appendix A; and AASB 101.54(ma) Disclosure (refer to AASB 2020-5 <i>Amendments to Australian Accounting Standards – Insurance Contracts</i> , issued in July 2020).
Item 18.2	Report liabilities for remaining coverage that are presented as insurance contract liabilities. This item is based on Effective 2023-01-01 AASB 17.78(b) Disclosure, AASB 17.100 Disclosure, and AASB 17, Appendix A; and AASB 101.54(ma) Disclosure (refer to AASB 2020-5 <i>Amendments to Australian Accounting Standards – Insurance Contracts</i> , issued in July 2020).

Item 19: Reinsurance contract liabilities

Item 19	<p>Item 19 is a derived item and is calculated as the sum of item 19.1 and item 19.2.</p> <p>This item is based on AASB 17.78(d) and AASB 101.54(ma).</p>
Item 19.1	<p>Report liabilities for incurred claims (being the liability equivalent of the assets for incurred claims) that are presented as reinsurance contract liabilities.</p> <p>This item is based on Effective 2023-01-01 AASB 17.78(d) Disclosure, AASB 17.100(c) Disclosure, and AASB 17, Appendix A; and AASB 101.54(ma) Disclosure (refer to AASB 2020-5 <i>Amendments to Australian Accounting Standards – Insurance Contracts</i>, issued in July 2020).</p>
Item 19.2	<p>Report liabilities for remaining coverage (being the liability equivalent of assets for remaining coverage) that are presented as reinsurance contract liabilities.</p> <p>This item is based on Effective 2023-01-01 AASB 17.78(d) Disclosure, AASB 17.100 Disclosure, and AASB 17, Appendix A; and AASB 101.54(ma) Disclosure (refer to AASB 2020-5 <i>Amendments to Australian Accounting Standards – Insurance Contracts</i>, issued in July 2020).</p>

Item 20: Lease liabilities

Item 20	<p>Report lease liabilities.</p> <p>This item is based on Effective 2019-01-01 AASB 16.47(b) Disclosure.</p>
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Item 21: Other liabilities

Item 21	<p>Item 21 is a derived item and is calculated as the sum of item 21.1 and item 21.2.</p>
Item 21.1	<p>Item 21.1 is a derived item and is calculated as the sum of items 21.1.1 to 21.1.9 inclusive.</p> <p>This item is based on AASB 101.54(m) Disclosure.</p>
Item 21.1.1	<p>Report overdrafts.</p> <p>This item is based on AASB 107.45 Common practice</p>
Item 21.1.2	<p>Report securities issued (e.g. promissory notes/commercial paper).</p> <p>This item is based on AASB 101.55 Common practice.</p>
Item 21.1.3	<p>Item 21.1.3 is a derived item. Report term loans in item 21.1.3 as the sum of item 21.1.3.1 and item 21.1.3.2.</p> <p>This item is based on AASB 101.112(c) Common practice.</p>
Item 21.1.3.1	<p>Report term loans with a variable interest rate.</p>

	This item is based on AASB 7.39 Common practice.
Item 21.1.3.2	Report term loans with a fixed interest rate. This item is based on AASB 7.39 Common practice.
Item 21.1.4	Report total borrowings. This item is based on AASB 101.55 Common practice.
Item 21.1.5	Report securities sold under agreements to repurchase. This item is based on AASB 101.55 Common practice.
Item 21.1.6	Report derivative financial instruments. This item is based on AASB 101.55 Common practice.
Item 21.1.7	Report loan capital. This item is based on AASB 101.55 Common practice.
Item 21.1.8	Report hybrid securities. This item is based on AASB 101.106(d) Common practice.
Item 21.1.9	Report other financial liabilities. This item is based on AASB 101.55 Common practice.
Item 21.2	Item 21.2 is a derived item. Report other non-financial liabilities in item 21.2 as the sum of item 21.2.1 and item 21.2.2.
Item 21.2.1	Report other non-financial liabilities – deficit in defined benefit superannuation funds. AASB reference: AASB 119.57(a) Common practice.
Item 21.2.2	Report other non-financial liabilities – other. This item is based on AASB 101.55 Common practice.

Item 22: Current income tax liabilities

Item 22	Report current income tax liabilities. This item is based on AASB 101.54 (n) Disclosure.
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Item 23: Deferred income tax liabilities

Item 23	Report deferred income tax liabilities. This item is based on AASB 101.54(o) Disclosure, AASB 112.81 g(i) Disclosure, and AASB 101.56 Disclosure.
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Item 24: Provisions

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

Item 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 is based on AASB 101.54(p) Disclosure, AASB 5.38 Disclosure.
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Item 26: Total liabilities

Item 26	Item 26 is a derived item and is calculated as the sum of items 16 to 25 inclusive. This item is based on AASB 101.55 Disclosure.
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Item 27: Net assets

Item 27	Item 27 is a derived item and is calculated as item 15 less item 26. This item is based on AASB 101.112(c) Common practice, and AASB 1.IG63 Example.
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Item 28: Total equity

Item 28	<p>Item 28 is a derived item and is calculated as the sum of items 28.1 to 28.5 inclusive.</p> <p>This item is based on AASB 101.55 Disclosure and AASB 101.78(e) Disclosure.</p>
Item 28.1	<p>Item 28.1 is a derived item and is calculated as the sum of items 28.1.1 to 28.1.3.</p> <p>This item is based on AASB 101.78 e Example.</p>
Item 28.1.1	<p>Report ordinary shares.</p> <p>This item is based on AASB 101.79 a Common practice.</p>
Item 28.1.2	<p>Report preference shares.</p> <p>This item is based on AASB 101.79 a Common practice.</p>
Item 28.1.3	<p>Report other issued capital.</p> <p>This item is based on AASB 101.79 a Disclosure.</p>
Item 28.2	<p>Report other equity interest.</p> <p>This item is based on AASB 101.78 e Example.</p>
Item 28.3	<p>Item 28.3 is a derived item and is calculated as the sum of items 28.3.1 to 28.3.10 inclusive.</p> <p>This item is based on AASB 101.78 e Example.</p>
Item 28.3.1	<p>Report general reserves.</p> <p>This item is based on AASB 101.106 Disclosure and AASB 101.79 b Disclosure.</p>
Item 28.3.2	<p>Report capital profits reserves.</p> <p>This item is based on AASB 101.108 Common practice.</p>
Item 28.3.3	<p>Item 28.3.3 is a derived item and is calculated as the sum of item 28.3.3.1 and item 28.3.3.2.</p>
Item 28.3.3.1	<p>Report asset revaluation reserves for property, plant and equipment.</p> <p>This item is based on AASB 116.77 f Disclosure.</p>
Item 28.3.3.2	<p>Report asset revaluation reserves for intangibles revaluation surplus.</p> <p>This item is based on AASB 138.124 b Disclosure.</p>
Item 28.3.4	<p>Report foreign currency translation reserves.</p>

	<p>This item is based on AASB 101.78 e Common practice, and AASB 9.6.5.16 Disclosure.</p>
Item 28.3.5	<p>Report cash flow hedge reserves.</p> <p>This item is based on AASB 101.78 e Common practice, and AASB 9.6.5.11 Disclosure.</p>
Item 28.3.6	<p>Report share-based payment reserves.</p> <p>This item is based on AASB 101.78 e Common practice.</p>
Item 28.3.7	<p>Report financial assets at FVOCI.</p> <p>This item is based on AASB 101.78 e Common practice.</p>
Item 28.3.8	<p>Report cost of hedging reserves.</p> <p>This item is based on AASB 101.108 Example, and AASB 9.6.5.16 Disclosure.</p>
Item 28.3.9	<p>Report insurance/reinsurance finance reserve.</p> <p>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.</p> <p>This item is based on AASB 101.54 (r) Disclosure, 101.78(e) Disclosure and AASB 101.108 Example.</p>
Item 28.3.10	<p>Report other reserves.</p> <p>This item is based on AASB 101.106 Disclosure, and AASB 101.79 b Disclosure.</p>
Item 28.4	<p>Report retained earnings.</p> <p>This item is based on AASB 101.IG6 Example, and AASB 101.78 e Example.</p>
Item 28.5	<p>Report total shareholders' equity attributable to shareholders of the company.</p> <p>This item is based on AASB 101.54 r Disclosure.</p>