



# Reporting Standard HRS 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 private health insurer's financial position.

It includes associated specific instructions.

#### 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 capital standards.

#### Application and commencement

3. This Reporting Standard applies to all private health insurers. This Reporting Standard applies for reporting periods commencing on or after 1 July 2023.

#### Information required

4. A private health 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, a private health insurer must provide the information required by this Reporting Standard:
  - (a) in respect of each calendar quarter (i.e. the periods ending 30 September, 31 December, 31 March and 30 June); and
  - (b) in respect of each year ending 30 June.
7. If, having regard to the particular circumstances of a private health 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 private health insurer.
8. The information required by this Reporting Standard must be provided to APRA:
  - (a) in the case of quarterly information, within 28 calendar days after the end of the reporting period to which the information relates;
  - (b) in the case of annual information, by 30 September each year; or
  - (c) in the case of information provided in accordance with paragraph 7, within the time specified by notice in writing.
9. APRA may, in writing, grant a private health insurer an extension of a due date, 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, a private health insurer is nonetheless required to submit the information required no later than the due date.

## Quality control

10. All information provided by a private health insurer under this Reporting Standard must be subject to systems, processes and controls developed by the private health insurer for the internal review and authorisation of that information. It is the responsibility of the Board and senior management of the private health insurer to ensure that an appropriate set of policies and procedures for the authorisation of information submitted to APRA is in place.

## Authorisation

11. A person who submits the information required under this Reporting Standard must be suitably authorised by an officer of the private health insurer.

## Annual audit requirements

12. The information submitted for the purposes of paragraph 8(b) is to be subject to external audit to ensure consistency with the private health insurer's statutory financial accounts and faithful application of the capital standards.
13. Audit certification and opinion must be provided to APRA by 30 September each year.

14. If a private health insurer received a qualified auditor's report for a health benefits fund, the general fund, or the private health insurer for the year previous to the year for which the report is provided, the report for the year for which the report is provided must state whether the auditor has examined the issues identified and is satisfied that the private health insurer has taken the appropriate steps to rectify the matters raised in the previous report.
15. The auditor's report must:
  - (a) state details of the program adopted to carry out the audit; and
  - (b) include the name of, and be signed by, the auditor who takes responsibility for the accuracy of the report.

### Variations

16. APRA may, in writing, vary the reporting requirements of this Reporting Standard in relation to a private health insurer.

### Interpretation

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

*AASB* references relate to the Australian Accounting Standards made by the Australian Accounting Standards Board;

*APRA* means the Australian Prudential Regulation Authority established under the *Australian Prudential Regulation Authority Act 1998*;

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

*fund* means each health benefits fund and the general fund, unless otherwise noted;

*officer* has the same meaning as in the *Private Health Insurance (Prudential Supervision) Act 2015*;

*private health insurer* has the same meaning as in the *Private Health Insurance (Prudential Supervision) Act 2015*; and

*reporting period* means a period mentioned in paragraph 6 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 HRS 300.0

## Statement of Financial Position

### General instructions

These instructions assist completion of the *Reporting Standard HRS 300.0 Statement of Financial Position* which collects information relating to the private health insurer's 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.

### General accounting basis

Unless otherwise specifically stated, reporting insurers are to report in accordance with the relevant Australian Accounting Standards.

### References to Australian Accounting Standards

Each item reported under this Reporting Standard aligns with the Accounting Standards made by the 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) 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 presentation or 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 are 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.

## Definitions

Terms highlighted in ***bold italics*** indicate that the definition is provided in these instructions.

## Specific instructions

### Reporting basis

Information in this Reporting Standard is to be completed by private health insurer for each reporting period on a private health insurer basis.

### Units of measurement

Report values in this Reporting Standard in whole Australian dollars (AUD).

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

### APRA product groups

The terms ***Health benefits fund (HBF)*** and ***general fund (GF)*** have the meaning given to them in *Prudential Standard HPS 001 Definitions*.

<b>Column 1</b>	Report the amount for the <b><i>health benefits fund (HBF)</i></b> .
<b>Column 2</b>	Report the amount for the <b><i>general fund (GF)</i></b> . Report nil amounts if the private health insurer (PHI) does not have a <b><i>GF</i></b> .
<b>Column 3</b>	Column 3 Private Health Insurer (PHI), is a derived column and is calculated as the sum of column 1 and column 2.

## Assets

### 1. Total cash and cash equivalents

<b>Item 1</b>	Item 1, total cash and cash equivalents is a derived item calculated as the sum of item 1.1 and item 1.2.  Report this item in accordance with AASB 101.54 (i) Disclosure and AASB 107.6.
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<b>Item 1.1</b>	Report cash.  Report this item in accordance with AASB 101.54 (i) Disclosure and AASB 107.6.
<b>Item 1.2</b>	Report cash equivalents.  Report this item in accordance with AASB 101.54 (i) Disclosure and AASB 107.6.

## 2. Total receivables

<b>Item 2</b>	Item 2, total receivables, is a derived item calculated as the sum of items 2.1 to 2.3 inclusive.  Report this item in accordance with AASB 101.54 (h) Disclosure and AASB 101.78 (b) Disclosure.
<b>Item 2.1</b>	Report accrued income receivable.  Report this item in accordance with AASB 101.78 (b) Common practice.
<b>Item 2.2</b>	Report prepayments.  Report this item in accordance with AASB 101.78 (b) Example.
<b>Item 2.3</b>	Report other receivables.  Report this item in accordance with AASB 101.78 (b) Example. Lessors report finance lease receivables at this item.

## 3. Current tax assets

<b>Item 3</b>	Report current tax assets.  Report this item in accordance with AASB 112.5 and AASB 101.54 (n) Disclosure.
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## 4. Total deferred tax assets

<b>Item 4</b>	Item 4, total deferred tax assets, is a derived item calculated as the sum of item 4.1 and item 4.2.  Report this item in accordance with AASB 101.54 (o) Disclosure, AASB 112.5, AASB 112.81 (g) (i) Disclosure and AASB 101.56 Disclosure.
<b>Item 4.1</b>	Report unused tax losses.  Report this item in accordance with AASB 112.81 (g) Disclosure.

	Report this amount on an annual basis per that disclosed in the insurer's yearly statutory accounts. For quarterly returns (not the annual return), when the insurer does not have sufficient information to report a split, report this in item 4.2 Other deferred tax assets.
<b>Item 4.2</b>	Report other deferred tax assets.  Report this item in accordance with AASB 112.5 and AASB 112.81 (g) Common practice.  For quarterly returns (not the annual return), when the insurer does not have sufficient information to report total deferred tax assets split between items 4.1 and 4.2, report total deferred tax assets here.

## 5. Other assets

<b>Item 5</b>	Item 5, other assets, is a derived item, calculated as the sum of item 5.1 and item 5.2.  Report this item in accordance with AASB 101.54 (d) Disclosure.
<b>Item 5.1</b>	Item 5.1, other financial assets, is a derived item calculated as the sum of items 5.1.1 to 5.1.6 inclusive.  Report this item in accordance with AASB 132.11 and AASB 101.54 (d) Disclosure.
<b>Item 5.1.1</b>	Report investments.  Report investment balances that are not reported elsewhere in this Reporting Standard.  Report this item in accordance with AASB 101.55 Common practice.
<b>Item 5.1.2</b>	Report derivative financial instruments.  Report this item in accordance with AASB 101.55 Common practice and AASB 9 Appendix A.
<b>Item 5.1.3</b>	Report securities purchased under agreements to resell.  Report this item in accordance with 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.
<b>Item 5.1.4</b>	Report equities/unit trusts.  Report this item in accordance with AASB 101.55 Common practice.

<b>Item 5.1.5</b>	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.  Report this item in accordance with AASB 101.55 Common practice.
<b>Item 5.1.5.1</b>	Report non-indexed interest-bearing securities (IBS).  Report this item in accordance with AASB 101.55 Common practice.
<b>Item 5.1.5.2</b>	Report indexed IBS.  Report this item in accordance with AASB 101.55 Common practice.
<b>Item 5.1.6</b>	Report other financial assets – other.  Report this item in accordance with AASB 101.54 (d) Disclosure.
<b>Item 5.2</b>	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.  Report this item in accordance with AASB 101.55 Common practice.
<b>Item 5.2.1</b>	Report net defined benefit asset.  Report this item in accordance with AASB 119.8 and AASB 119.63.
<b>Item 5.2.2</b>	Report other non-financial assets – other.  Report this item in accordance with AASB 101.55 Common practice.

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

<b>Item 6</b>	Report total non-current assets and disposal groups classified as held for sale.  Report this item in accordance with AASB 101.54 (j) Disclosure, AASB 5 Appendix A and AASB 5.6.
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## **7. Insurance contract assets**

<b>Item 7</b>	Item 7, insurance contract assets, is a derived item calculated as the sum of items 7.1 to 7.4 inclusive.  Report this item in accordance with AASB 17 Appendix A, AASB 17.78 (a) AASB 17.100 Disclosure and AASB 101.54 (da).
<b>Item 7.1</b>	Report assets for incurred claims (being the asset equivalent of the liabilities for incurred claims) that are presented as insurance contract assets. Do not include amounts reported at 7.3 or 7.4 at this item.  Report this item in accordance with AASB 17 Appendix A, AASB 17.78 (a) Disclosure AASB 17.100 (c) Disclosure and AASB 101.54 (da) Disclosure.

<b>Item 7.2</b>	<p>Report assets for remaining coverage (being the asset equivalent of the liabilities for remaining coverage) that are presented as insurance contract assets. Do not include amounts reported at 7.3 or 7.4 at this item.</p> <p>Report this item in accordance with AASB 17 Appendix A, AASB 17.78 (a) Disclosure, AASB 17.100 (a)-(b) Disclosure and AASB 101.54 (da) Disclosure.</p>
<b>Item 7.3</b>	<p>Report amounts receivable under the Risk Equalisation scheme at this item in accordance with <i>Prudential Standard HPS 340 Insurance Liability Valuation</i> (HPS 340) paragraph 11.</p>
<b>Item 7.4</b>	<p>Report the asset equivalent of other insurance contract liabilities at this item (refer to instructions for 18.4 <i>Insurance Contract Liabilities – Other</i>).</p>

## 8. Reinsurance contract assets

<b>Item 8</b>	<p>Item 8, reinsurance contract assets, is a derived item calculated as the sum of item 8.1 and item 8.2.</p> <p>Report this item in accordance with AASB 17 Appendix A, AASB 17.78 (c), AASB 17.100 Disclosure and AASB 101.54 (da).</p>
<b>Item 8.1</b>	<p>Report assets for incurred claims that are presented as reinsurance contract assets.</p> <p>Report this item in accordance with AASB 17 Appendix A, AASB 17.78 (c) Disclosure, AASB 17.100 (c) Disclosure and AASB 101.54 (da) Disclosure.</p>
<b>Item 8.2</b>	<p>Report assets for remaining coverage that are presented as reinsurance contract assets.</p> <p>Report this item in accordance with AASB 17 Appendix A, AASB 17.78 (c) Disclosure, AASB 17.100 (a)-(b) Disclosure and AASB 101.54 (da) Disclosure.</p>

## 9. Total investments accounted for using the equity method

<b>Item 9</b>	<p>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.</p> <p>Report this item in accordance with AASB 128.3, AASB 12.B16 Disclosure, AASB 101.54 (e) Disclosure and AASB 8.24 (a) Disclosure.</p>
<b>Item 9.1</b>	<p>Report investments in associates accounted for using the equity method.</p> <p>Report this item in accordance with AASB 101.55 Common practice, AASB 128.3 and AASB 128.16.</p>
<b>Item 9.2</b>	<p>Report investments in joint ventures accounted for using the equity method.</p>

	Report this item in accordance with AASB 101.55 Common practice, AASB 128.3 and AASB 128.16.
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#### **10. Investments in subsidiaries, joint ventures and associates not accounted for using equity method**

<b>Item 10</b>	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.  Report this item in accordance with AASB 127.10 Disclosure, AASB 10 Appendix A and AASB 128.3.
<b>Item 10.1</b>	Report investments in subsidiaries not accounted for using the equity method.  Report this item in accordance with AASB 10 Appendix A and AASB 127.10 Disclosure.
<b>Item 10.2</b>	Report investments in associates not accounted for using the equity method.  Report this item in accordance with AASB 101.55 Common practice, AASB 128.3 and AASB 128.17-19
<b>Item 10.3</b>	Report investments in joint ventures not accounted for using the equity method.  Report this item in accordance with AASB 101.55 Common practice, AASB 128.3 and AASB 128.17-19.

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

<b>Item 11</b>	Item 11, property, plant and equipment net of depreciation / impairment, is a derived item calculated as item 11.1 less item 11.2.  Report this item in accordance with AASB 116.6, AASB 116.73 (e) Disclosure and AASB 101.54 (a) Disclosure.
<b>Item 11.1</b>	Report property, plant and equipment – gross carrying amount.  Report this item in accordance with AASB 116.6 and AASB 116.73 (d) Disclosure
<b>Item 11.2</b>	Report property, plant and equipment – accumulated depreciation.  Report this item in accordance with AASB 116.75 (b) Disclosure and AASB 116.73 (d) Common practice.

#### **12. Total investment property**

<b>Item 12</b>	Report total investment property.
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	Report this item in accordance with 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**

<b>Item 13</b>	Report right-of-use assets.  Report this item in accordance with AASB 16.47 (a) Disclosure.
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**14. Total intangible assets and goodwill**

<b>Item 14</b>	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.  Report this item in accordance with AASB 3 Appendix A, AASB 138.8 and AASB 138.118 Common practice.
<b>Item 14.1</b>	Report goodwill.  Report this item in accordance with 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.
<b>Item 14.2</b>	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.  Report this item in accordance with AASB 138.8, AASB 101.54 (c) Disclosure and AASB 138.118 (e) Disclosure.
<b>Item 14.2.1</b>	Report intangible assets with a finite life.  Report this item in accordance with AASB 138.8, AASB 136.135 (b) Disclosure, AASB 138.122 (a) Disclosure and AASB 136.134 (b) Disclosure.
<b>Item 14.2.2</b>	Report intangible assets with an indefinite life.  Report this item in accordance with AASB 138.8, AASB 136.135 (b) Disclosure, AASB 138.122 (a) Disclosure and AASB 136.134 (b) Disclosure.
<b>Item 14.3</b>	Report total accumulated amortisation and impairment of intangible assets and goodwill.  Report this item in accordance with AASB 138.8, AASB 138.118 (c) Disclosure and AASB 3 Appendix A.

**15. Total assets**

<b>Item 15</b>	<p>Item 15 total assets, is a derived item calculated as the sum of items 1 to 14 inclusive.</p> <p>Report this item in accordance with AASB 101.55 Disclosure.</p>
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## Liabilities and equity

### 16. Total payables

<b>Item 16</b>	<p>Item 16 total payables, is a derived item calculated as the sum of item 16.1 and item 16.2.</p> <p>Report this item in accordance with AASB 101.54 (k) Disclosure.</p>
<b>Item 16.1</b>	<p>Report accrued expenses.</p> <p>Report this item in accordance with AASB 101.55 Common practice.</p>
<b>Item 16.2</b>	<p>Report dividends payable.</p>
<b>Item 16.3</b>	<p>Report other payables.</p> <p>Report this item in accordance with AASB 101.55 Common practice.</p>

### 17. Investment contract liabilities

<b>Item 17</b>	<p>Report investment contract liabilities.</p> <p>Report this item in accordance with AASB 101.54 (m).</p>
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### 18. Insurance contract liabilities

<b>Item 18</b>	<p>Item 18 insurance contract liabilities, is a derived item calculated as the sum of items 18.1 to 18.4 inclusive.</p> <p>Report this item in accordance with AASB 17 Appendix A, AASB 17.78 (b), AASB 17.100 and AASB 101.54 (ma).</p>
<b>Item 18.1</b>	<p>Report liabilities for incurred claims that are presented as insurance contract liabilities. Do not include amounts reported at 18.3 or 18.4 at this item.</p> <p>Report this item in accordance with AASB 17 Appendix A, AASB 17.78 (b) Disclosure, AASB 17.100 (c) Disclosure and AASB 101.54 (ma) Disclosure.</p>
<b>Item 18.2</b>	<p>Report liabilities for remaining coverage that are presented as insurance contract liabilities. Do not include amounts reported at 18.3 or 18.4 at this item.</p>

	Report this item in accordance with AASB 17 Appendix A, AASB 17.78 (b) Disclosure, AASB 17.100 (a)-(b) Disclosure and AASB 101.54 (ma) Disclosure.
<b>Item 18.3</b>	Report amounts payable under the Risk Equalisation scheme in accordance with HPS 340 paragraph 11.
<b>Item 18.4</b>	Other insurance contract liabilities are to be reported as the items captured within other insurance liabilities and deferred claims liabilities in HPS 340 paragraphs 12 and 13, respectively.

## 19. Reinsurance contract liabilities

<b>Item 19</b>	Item 19 reinsurance contract liabilities, is a derived item calculated as the sum of item 19.1 and item 19.2.  Report this item in accordance with AASB 17 Appendix A, AASB 17.78 (d) and AASB 101.54 (ma).
<b>Item 19.1</b>	Report liabilities for incurred claims (being the liability equivalent of the assets for incurred claims) that are presented as reinsurance contract liabilities.  Report this item in accordance with AASB 17 Appendix A, AASB 17.78 (d) Disclosure, AASB 17.100 (c) Disclosure and AASB 101.54 (ma) Disclosure.
<b>Item 19.2</b>	Report liabilities for remaining coverage (being the liability equivalent of assets for remaining coverage) that are presented as reinsurance contract liabilities.  Report this item in accordance with AASB 17 Appendix A, AASB 17.78 (d) Disclosure, AASB 17.100 (a)-(b) Disclosure and AASB 101.54 (ma) Disclosure.

## 20. Lease liabilities

<b>Item 20</b>	Report lease liabilities.  Report this item in accordance with AASB 16.47 (b) Disclosure.
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## 21. Other liabilities

<b>Item 21</b>	Item 21, other liabilities, is a derived item calculated as the sum of item 21.1 and item 21.2.
<b>Item 21.1</b>	Item 21.1 other financial liabilities, is a derived item calculated as the sum of items 21.1.1 to 21.1.9 inclusive.  Report this item in accordance with AASB 132.11 and AASB 101.54 (m) Disclosure.

<b>Item 21.1.1</b>	Report overdrafts. Report this item in accordance with AASB 107.45 Common practice.
<b>Item 21.1.2</b>	Report securities issued (e.g. promissory notes/commercial paper). Report this item in accordance with AASB 101.55 Common practice.
<b>Item 21.1.3</b>	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. Report this item in accordance with AASB 101.112 (c) Common practice.
<b>Item 21.1.3.1</b>	Report term loans with a variable interest rate. Report this item in accordance with AASB 7.39 Common practice.
<b>Item 21.1.3.2</b>	Report term loans with a fixed interest rate. Report this item in accordance with AASB 7.39 Common practice.
<b>Item 21.1.4</b>	Report total borrowings. Report this item in accordance with AASB 101.55 Common practice.
<b>Item 21.1.5</b>	Report securities sold under agreements to repurchase. Report this item in accordance with AASB 101.55 Common practice.
<b>Item 21.1.6</b>	Report derivative financial instruments. Report this item in accordance with AASB 101.55 Common practice, and AASB 9 Appendix A.
<b>Item 21.1.7</b>	Report loan capital. Report this item in accordance with AASB 101.55 Common practice.
<b>Item 21.1.8</b>	Report hybrid securities. Report this item in accordance with AASB 101.106 (d) Common practice.
<b>Item 21.1.9</b>	Report other financial liabilities - other. Report this item in accordance with AASB 132.11 and AASB 101.55 Common practice.
<b>Item 21.2</b>	Item 21.2, other non-financial liabilities, is a derived item. Report item 21.2 as the sum of item 21.2.1 and item 21.2.2.
<b>Item 21.2.1</b>	Report net defined benefit liability.

	Report this item in accordance with AASB 119.8 and AASB 119.63.
<b>Item 21.2.2</b>	Report other non-financial liabilities – other.  Report this item in accordance with AASB 101.55 Common practice.

**22. Current tax liabilities**

<b>Item 22</b>	Report current tax liabilities.  Report this item in accordance with AASB 112.5 and AASB 101.54 (n) Disclosure.
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**23. Deferred tax liabilities**

<b>Item 23</b>	Report deferred tax liabilities.  Report this item in accordance with 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**

<b>Item 24</b>	Item 24, provisions, is a derived item calculated as the sum of items 24.1 to 24.3 inclusive.  Report this item in accordance with AASB 137.10, AASB 137.84 (a) Disclosure and AASB 101.78 (d) Disclosure.
<b>Item 24.1</b>	Report provisions for restructuring costs.  Report this item in accordance with AASB 137.10 and AASB 137.70 Example.
<b>Item 24.2</b>	Report provisions for employee entitlements.  Report this item in accordance with AASB 137.10 and AASB 101.78 (d) Disclosure.
<b>Item 24.3</b>	Report any other provisions not reported in items 24.1 – 24.2 inclusive.  Report this item in accordance with AASB 137.10, AASB 137.84 (a) Disclosure and AASB 101.78 (d) Disclosure.

**25. Liabilities included in disposal groups classified as held for sale**

<b>Item 25</b>	Report liabilities included in disposal groups classified as held for sale.  Report this item in accordance with AASB 5 Appendix A, AASB 101.54 (p) Disclosure and AASB 5.38 Disclosure.
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**26. Total liabilities**

<b>Item 26</b>	<p>Item 26, total liabilities, is a derived item calculated as the sum of items 16 to 25 inclusive.</p> <p>Report this item in accordance with AASB 101.55 Disclosure.</p>
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**27. Net assets**

<b>Item 27</b>	<p>Item 27, net assets, is a derived item calculated as item 15 less item 26.</p> <p>Report this item in accordance with AASB 101.112 (c) Common practice and AASB 1.IG63 Example.</p>
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**28. Total equity**

<b>Item 28</b>	<p>Item 28 total equity is a derived item and is calculated as the sum of items 28.1 to 28.4 inclusive.</p> <p>Report this item in accordance with AASB 101.55 Disclosure and AASB 101.78 (e) Disclosure.</p>
<b>Item 28.1</b>	<p>Item 28.1, total issued capital, is a derived item and is calculated as the sum of items 28.1.1 to 28.1.3.</p> <p>Report this item in accordance with AASB 101.78 (e) Example.</p>
<b>Item 28.1.1</b>	<p>Report ordinary shares.</p> <p>Report this item in accordance with AASB 133.5 and AASB 101.79 (a) Common practice.</p>
<b>Item 28.1.2</b>	<p>Report preference shares.</p> <p>Report this item in accordance with AASB 101.79 (a) Common practice.</p>
<b>Item 28.1.3</b>	<p>Report other issued capital.</p> <p>Report this item in accordance with AASB 101.79 (a) Disclosure.</p> <p>Report mutual equity interests at this item.</p>
<b>Item 28.2</b>	<p>Item 28.3, total reserves, is a derived item and is calculated as the sum of items 28.3.1 to 28.3.10 inclusive.</p> <p>Report this item in accordance with AASB 101.78 (e) Example.</p>
<b>Item 28.2.1</b>	<p>Report general reserve.</p> <p>Report this item in accordance with AASB 101.106 Disclosure and AASB 101.79 (b) Disclosure.</p>

<b>Item 28.2.2</b>	Report capital profits reserve.  Report this item in accordance with AASB 101.108 Common practice.
<b>Item 28.2.3</b>	Item 28.2.3, total asset revaluation reserve, is a derived item calculated as the sum of item 28.2.3.1 and item 28.2.3.2.
<b>Item 28.2.3.1</b>	Report asset revaluation reserve for property, plant and equipment.  Report this item in accordance with AASB 101.108, AASB 16.39 and AASB 116.77 (f) Disclosure.
<b>Item 28.2.3.2</b>	Report asset revaluation reserve for intangibles.  Report this item in accordance with AASB 138.124 (b) Disclosure.
<b>Item 28.2.4</b>	Report foreign currency translation reserve.  Report this item in accordance with AASB 101.78 (e) Common practice, AASB 101.108 and AASB 121.52 (b).
<b>Item 28.2.5</b>	Report cash flow hedge reserve.  Report this item in accordance with AASB 101.78 (e) Common practice and AASB 9.6.5.11 Disclosure.
<b>Item 28.2.6</b>	Report share-based payment reserve.  Report this item in accordance with AASB 101.78 (e) Common practice.
<b>Item 28.2.7</b>	Report financial assets at FVOCI.  Report this item in accordance with AASB 101.78 (e) Common practice.
<b>Item 28.2.8</b>	Report cost of hedging reserve.  Report this item in accordance with AASB 101.108 Example, and AASB 9.6.5.16 Disclosure.
<b>Item 28.2.9</b>	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.  Report the amount of insurance finance expense or income recognised in other comprehensive income where the entity chooses the accounting policy set out in AASB 17.88(b) or AASB 17.89(b).

	Report this item in accordance with AASB 101.54 (r) Disclosure, 101.78 (e) Disclosure and AASB 101.108 Example.
<b>Item 28.2.10</b>	Report other reserves.  Report this item in accordance with AASB 101.106 Disclosure, and AASB 101.79 (b) Disclosure.
<b>Item 28.3</b>	Report retained earnings.  Report this item in accordance with AASB 101.IG6 Example, and AASB 101.78 (e) Example.