

Index and further information

	Page
Index	E1
Further information	E4

Index

	Note	Page
A		
Accounting policies	1	C25
Accounting pronouncements		A10
Acquisition of businesses	53	C119
Assets pledged as security	22	C89
Assets received as collateral	21	C88
Audit report		C2
Auditors' remuneration	6	C63
B		
Balance sheet		C12
Borrowings	25,31	C90, C92
Borrowing costs	39	C102
Business combinations	53	C119
C		
Capital	41	C103
Cash flow hedges	59	C141
Cash flow statement		C21
Cash-generating units	18	C78
Cash settled share-based payments	36	C95
Changes in state of affairs		B8
Commitments for expenditure	48	C113
Comparative information		A12
Construction contracts	38	C102
Contingent assets	49	C113
Contingent liabilities	49	C113
Corporate governance statement		B1
Companies Act 1993 disclosures		B7
Credit risk	59	C149
D		
Defined benefit superannuation plans	37	C96
Differential reporting		A1, A6
Directors' report		A8
Directors' responsibility statement		C1
Discontinued operations	55	C128
Disposal of businesses	58	C138
Dividends	47	C112
E		
Earnings per share	45	C108
Equity accounted investments	14	C66
Equity-settled share-based payments	5	C60
Exchange of goods or services	2	C48

	Note	Page
F		
Fair value hedges	59	C145
Financial instruments	59	C141
Format of the financial statements		C4
G		
Going concern basis	1	C28
Government grants	1, 2	C34, C49
I		
Impacts of the adoption of NZ IFRS	60	C153
Impairment	1,18	C34, C81
Income statement		C8
Income tax	3	C53
Investment property	17	C77
Intangible assets	19	C84
Interest rate risk	59	C143
Inventories	9,13	C65, C66
J		
Jointly controlled assets	51	C118
Jointly controlled entities	14	C66
Jointly controlled operations	51	C118
K		
Key management personnel	4,56	C59, C133
L		
Leases	50	C115
Liquidity risk	59	C152
M		
Materiality	1	A12, C28
Minority interests	46	C112
Model annual report		B, C
N		
Nil figures in both years		A12
Non-current assets held for sale	1,11	C38, C65
P		
Payables	24, 30	C89, C92
Presentation currency	1	C39
Principal activities	1	C25
Profit from operations	2	C8, C48
Property, plant and equipment	16	C71
Provisions	35	C94

	Note	Page
R		
Receivables	7, 12	C63, C66
Related party disclosures	56	C132
Reporting deadlines		A12
Reporting entity		A1
Reserves	42	C105
Retained earnings	43	C108
S		
Segment information	54	C122
Set-off of assets and liabilities		C14
Share-based payments	1	C41
Statement of changes in equity		C17
Statement of recognised income and expense		C15
Stock exchange information		B11
Subsequent events	57	C135
Subsidiaries	52	C119
T		
Tax assets	3	C55
Tax liabilities	3	C55
True and fair view		A12

Further information

For further information please contact your nearest Deloitte office.

Auckland

Deloitte House,
8 Nelson Street, Auckland
PO Box 33, Auckland, 1015
Tel +64-9-309 4944
Fax +64-9-309 4947

Hamilton

Fonterra House,
80 London Street, Hamilton
PO Box 17, Hamilton, 2015
Tel +64-7-838 4800
Fax +64-7-838 4810

Wellington

Deloitte House, Levels 11-16,
10 Brandon Street, Wellington
PO Box 1990, Wellington, 6015
Tel +64-4-472 1677
Fax +64-4-472 8023

Christchurch

32 Oxford Terrace, Christchurch
PO Box 248, Christchurch, 8015
Tel +64-3-379 7010
Fax +64-3-366 6539

Dunedin

Otago House, 481 Moray Pl, Dunedin
PO Box 1245, Dunedin, 9015
Tel +64-3-474 8630
Fax +64-3-474 8650

or contact our website at www.deloitte.co.nz

