

Preface
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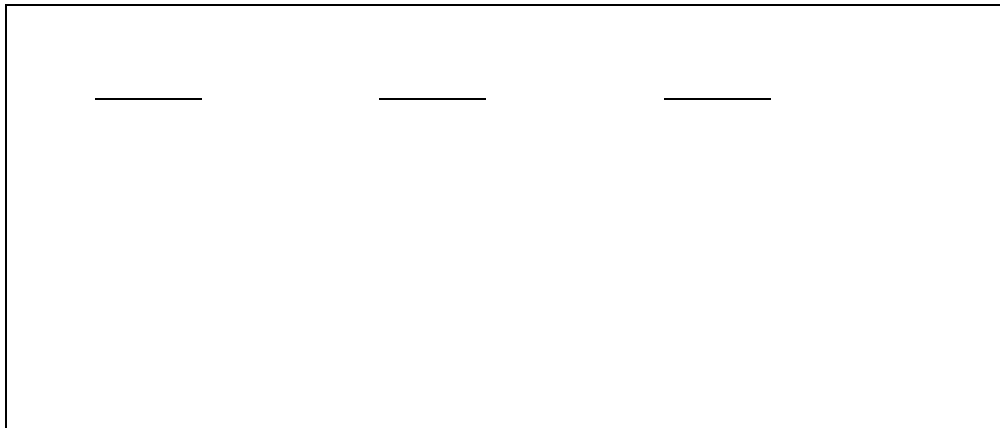
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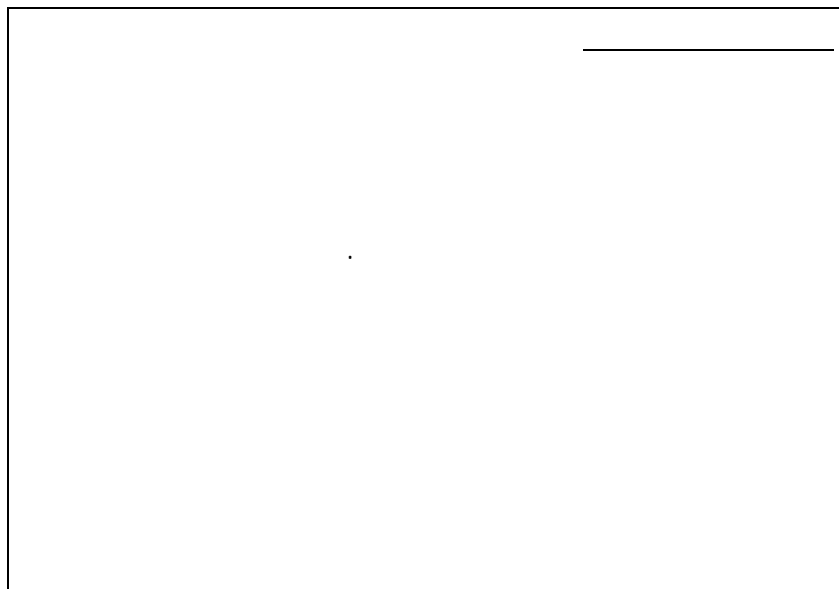
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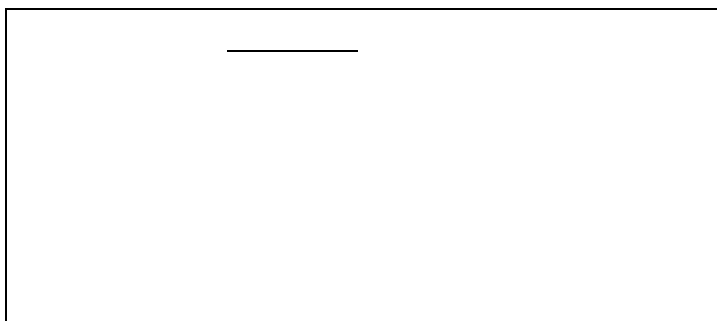
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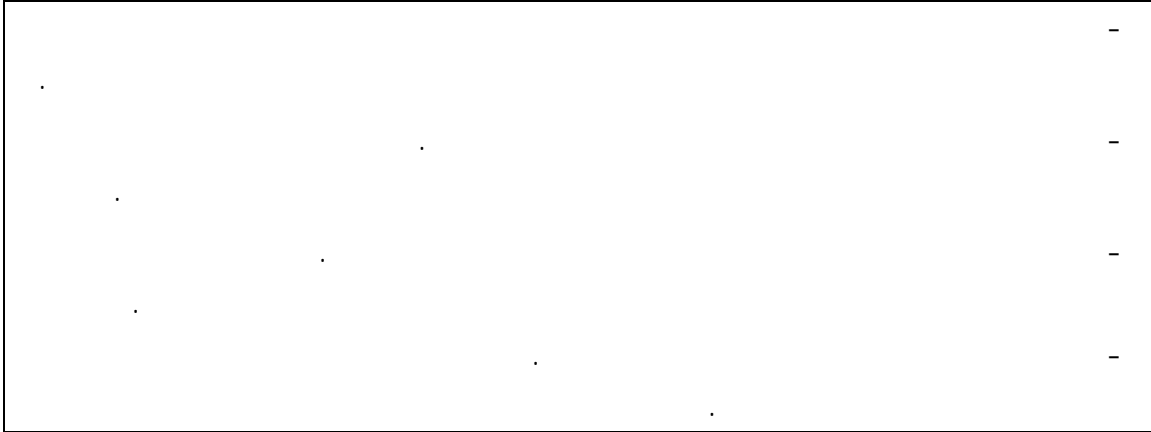
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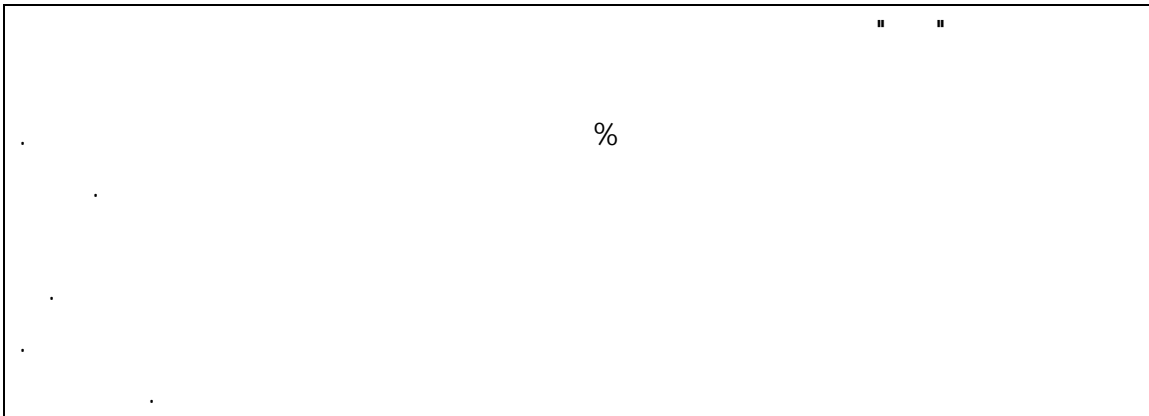
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(Futures and Forwards)
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Hybrid Instrument

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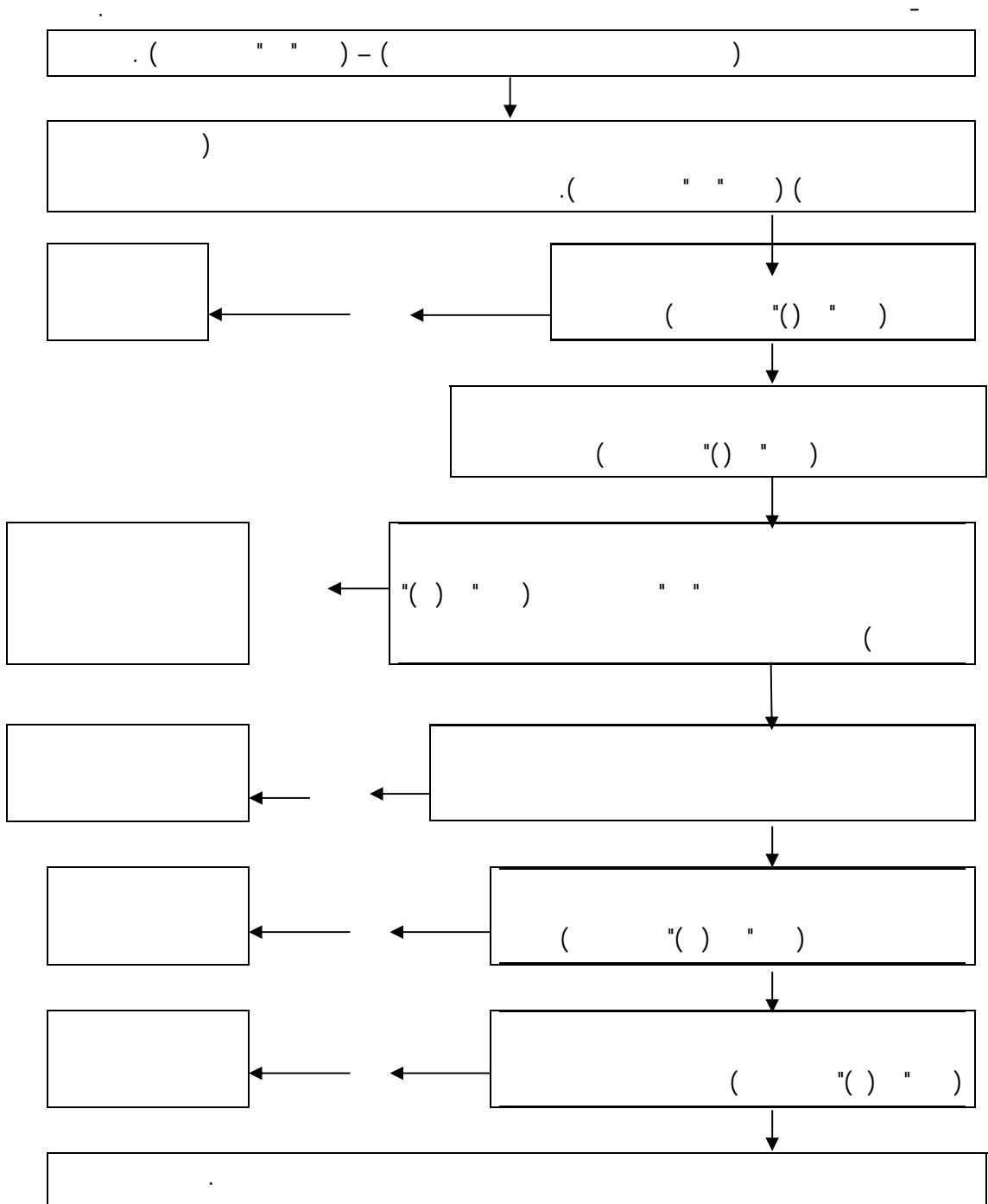
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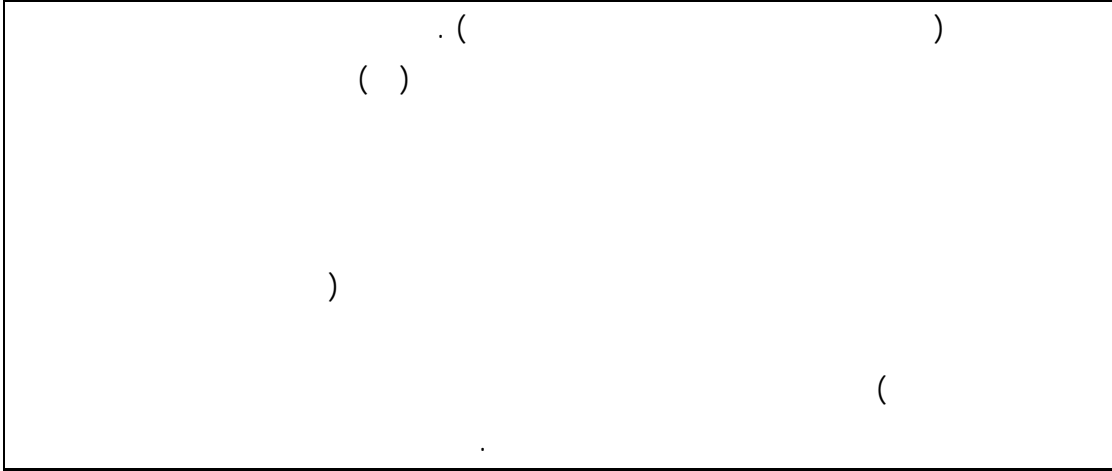
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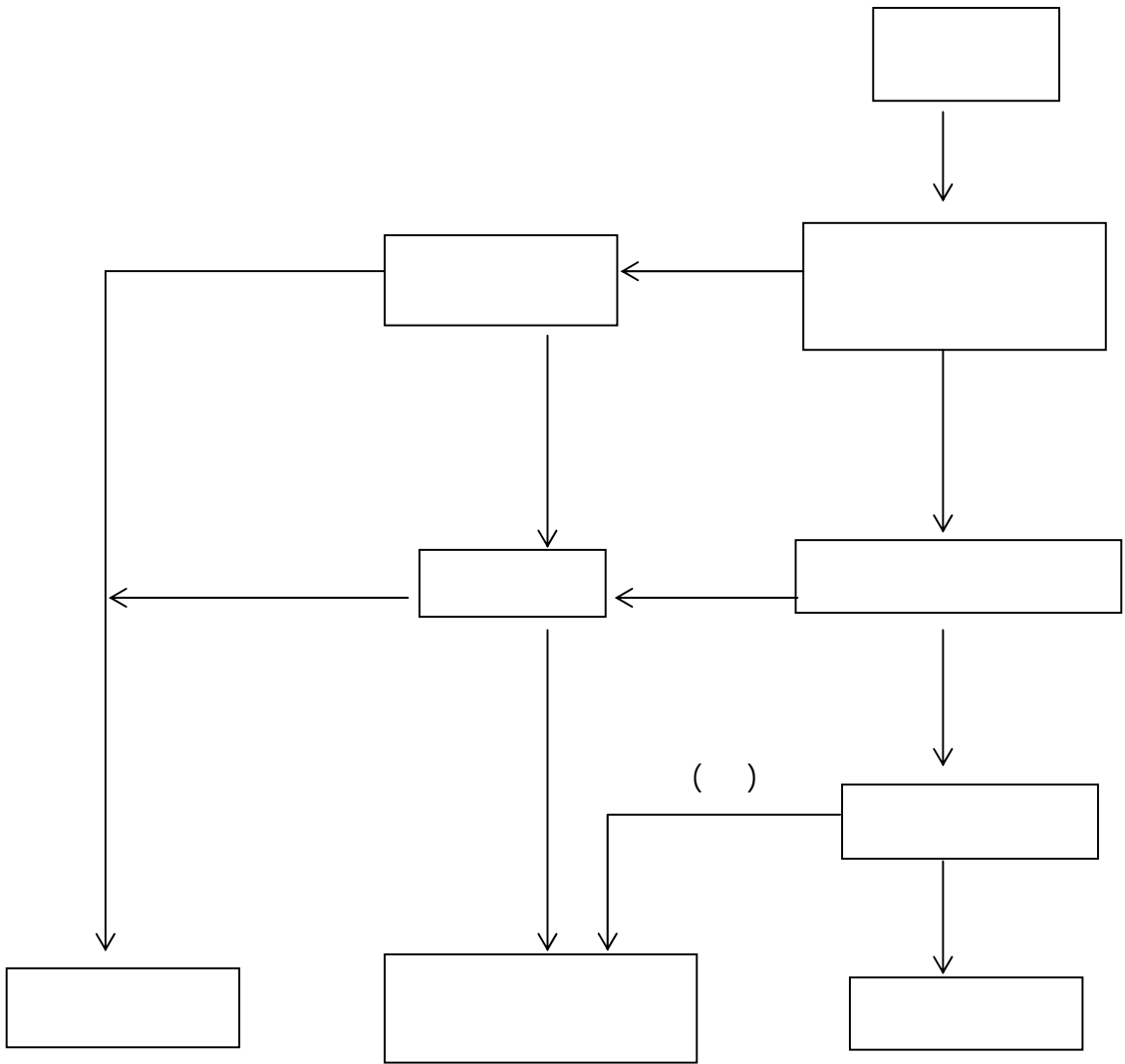
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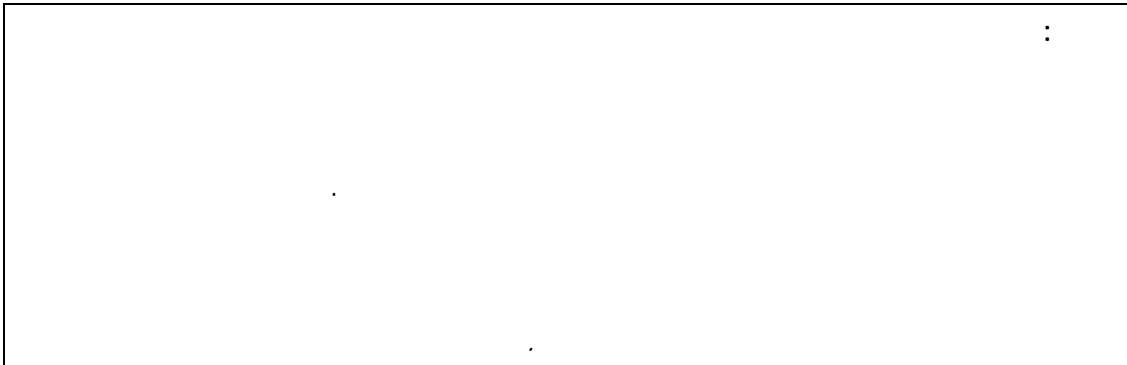
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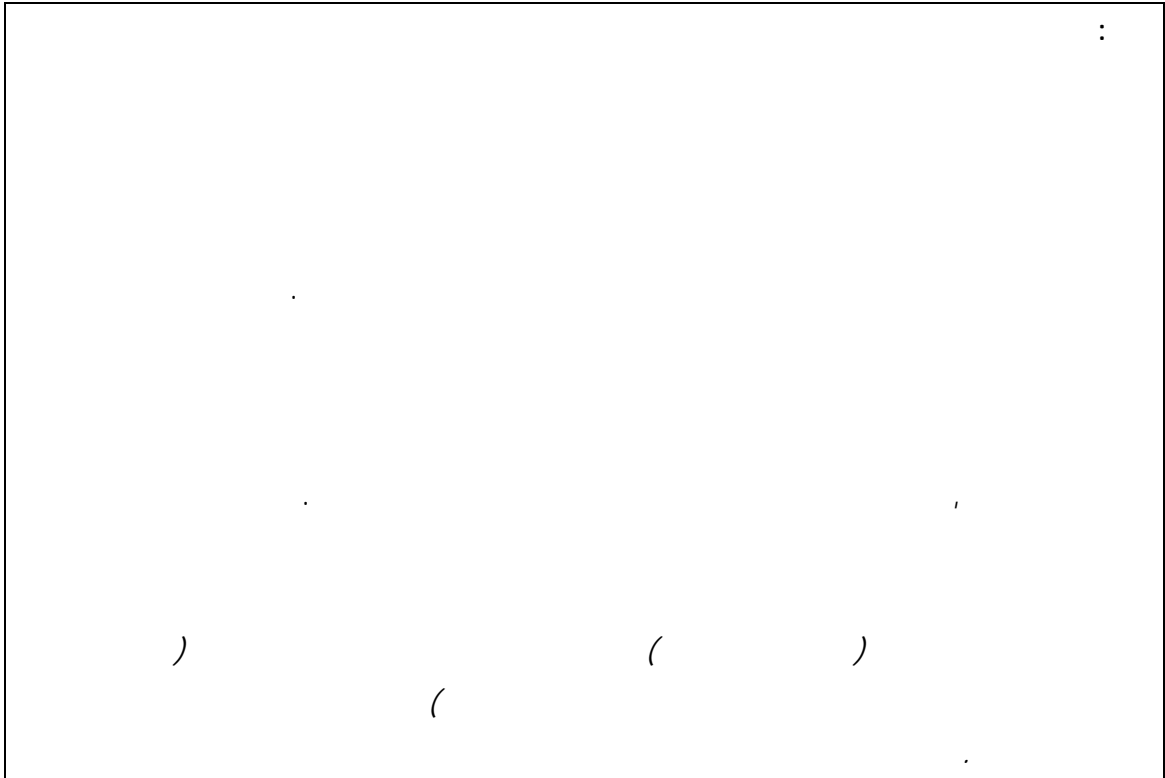
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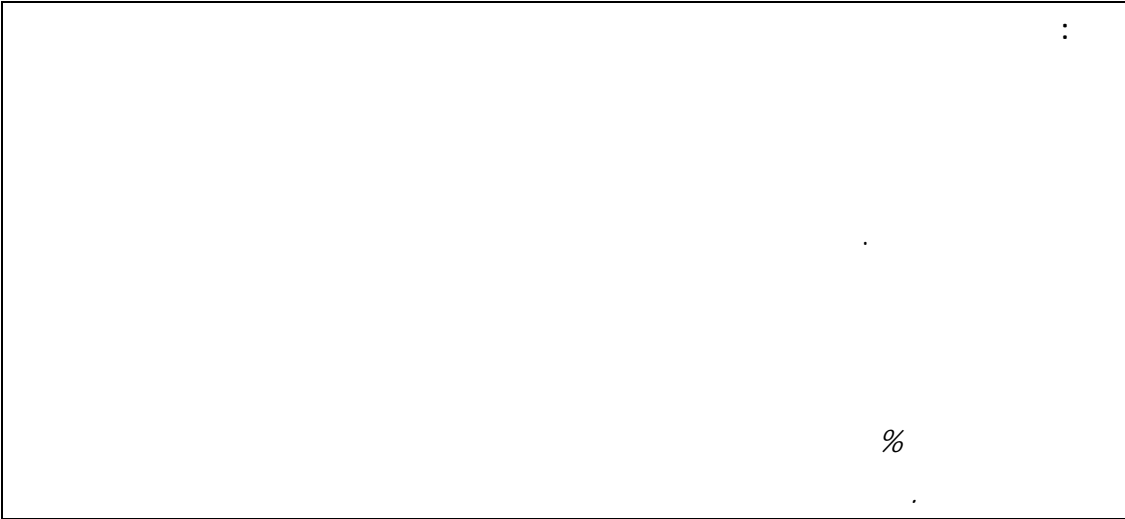
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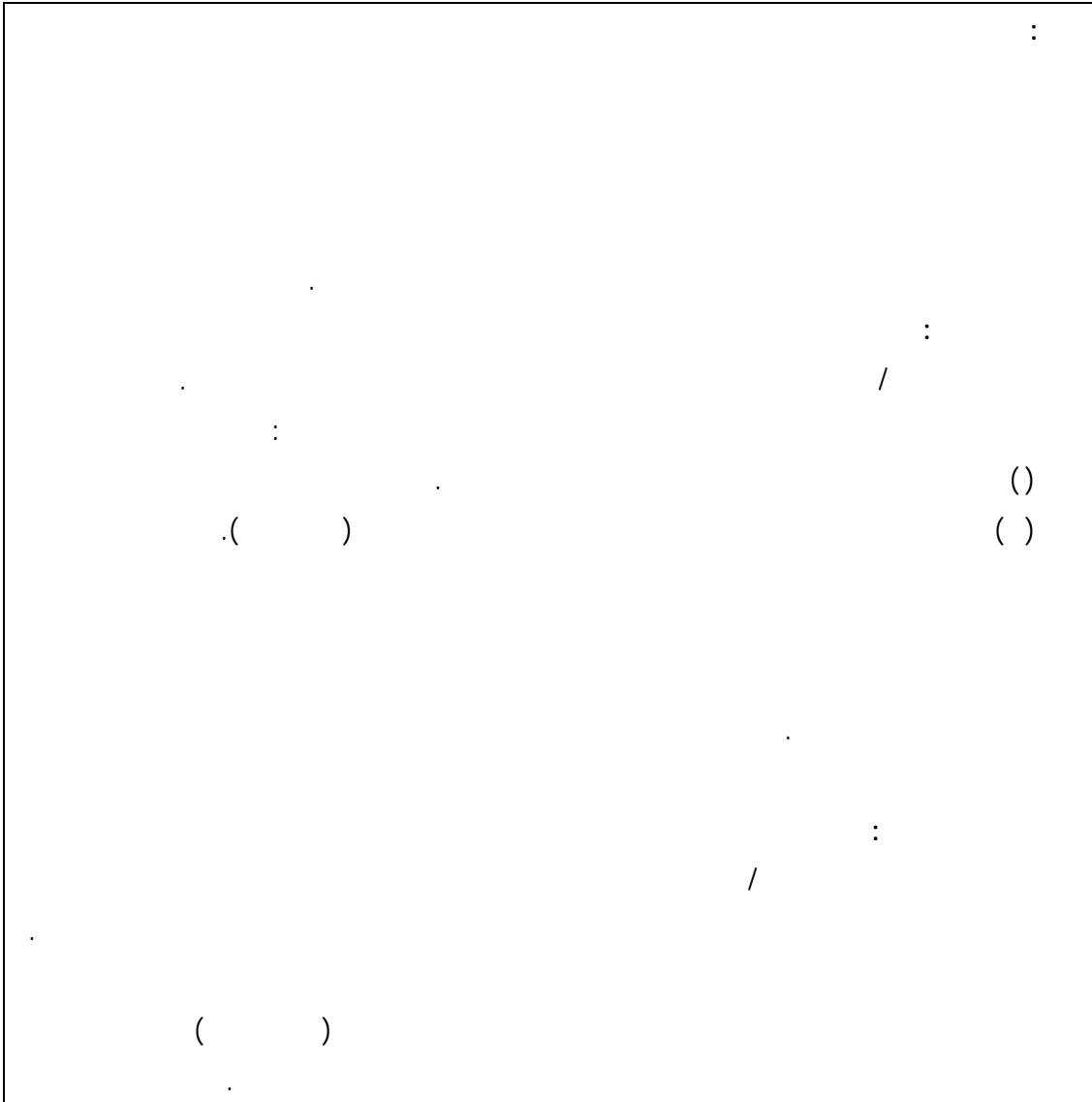
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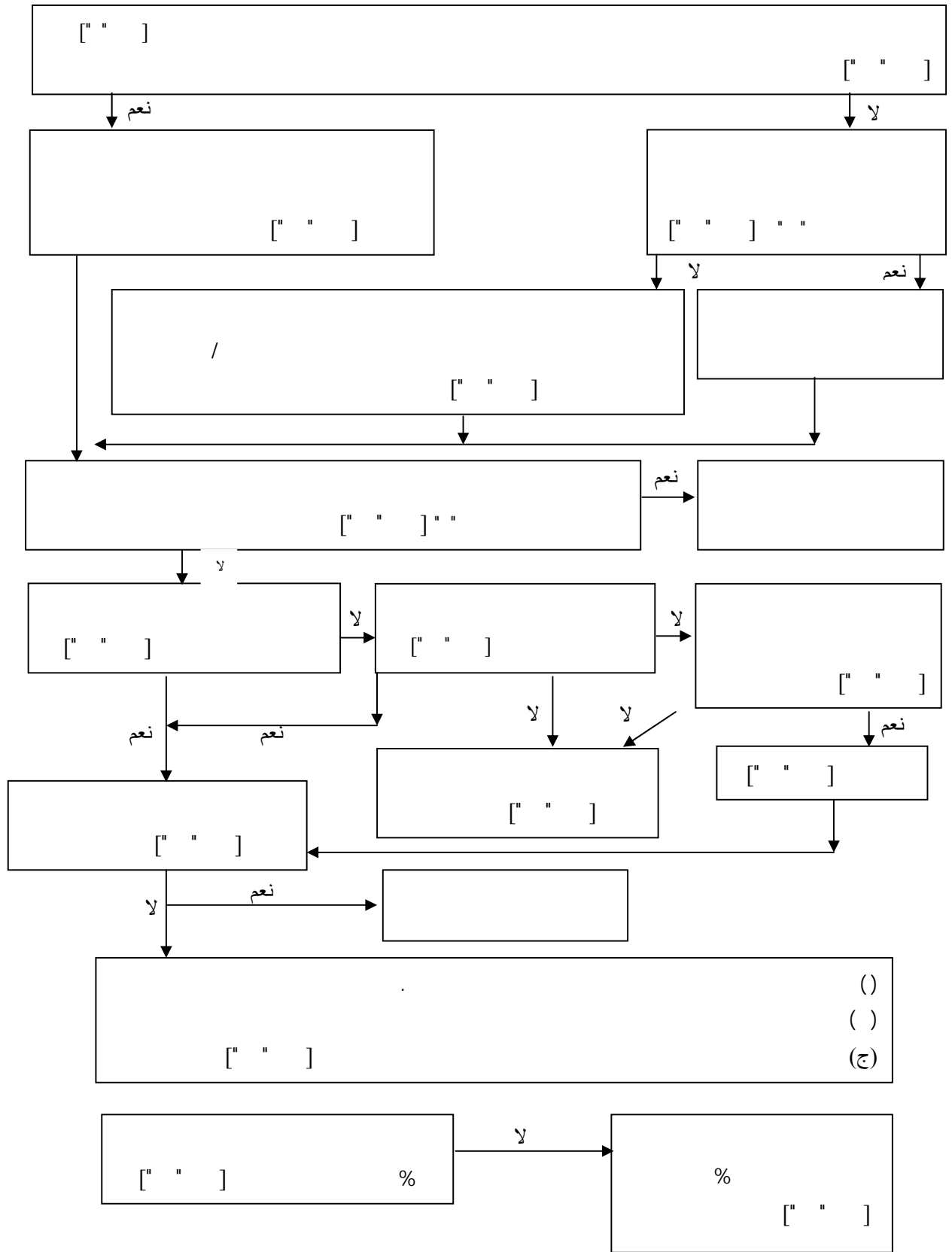
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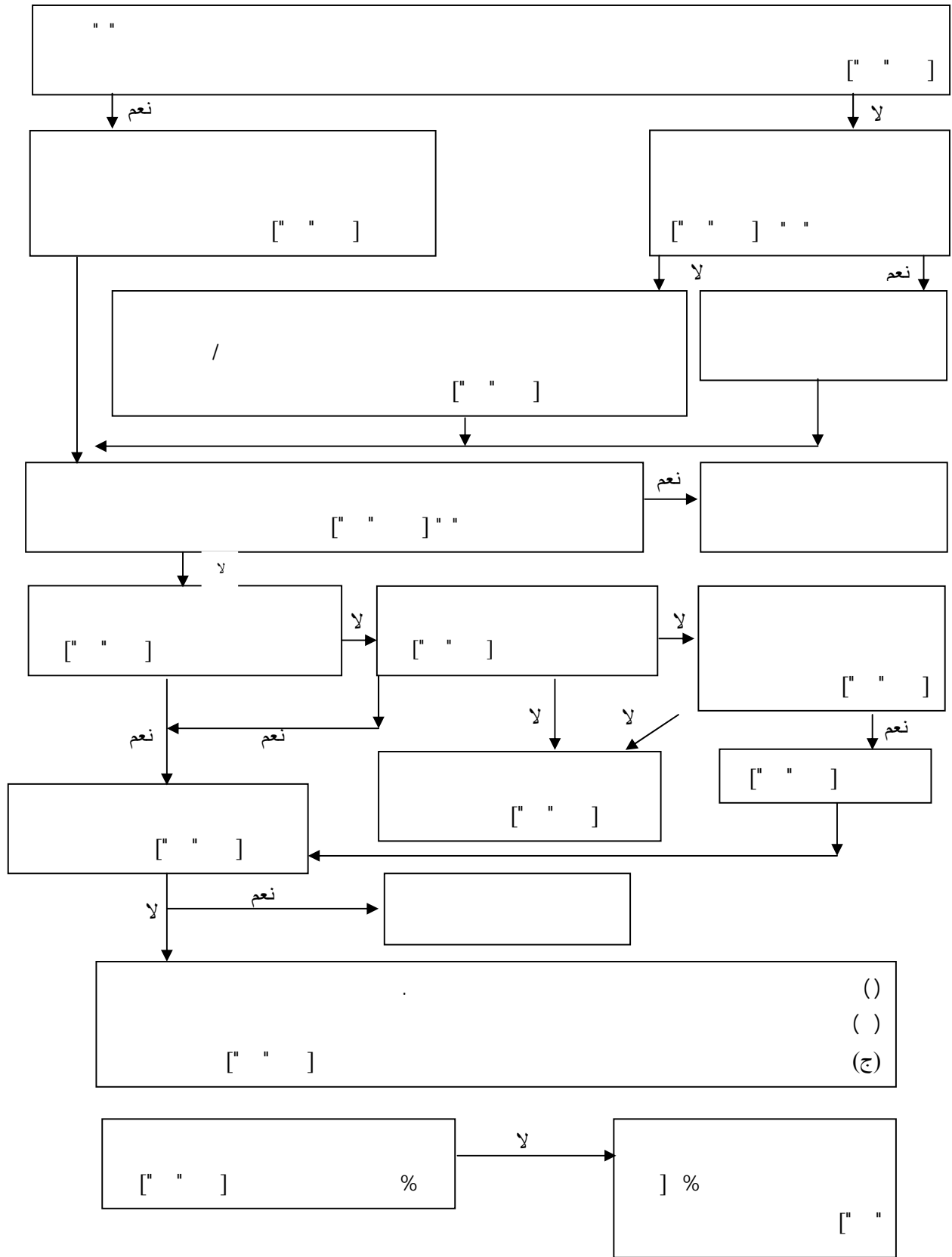
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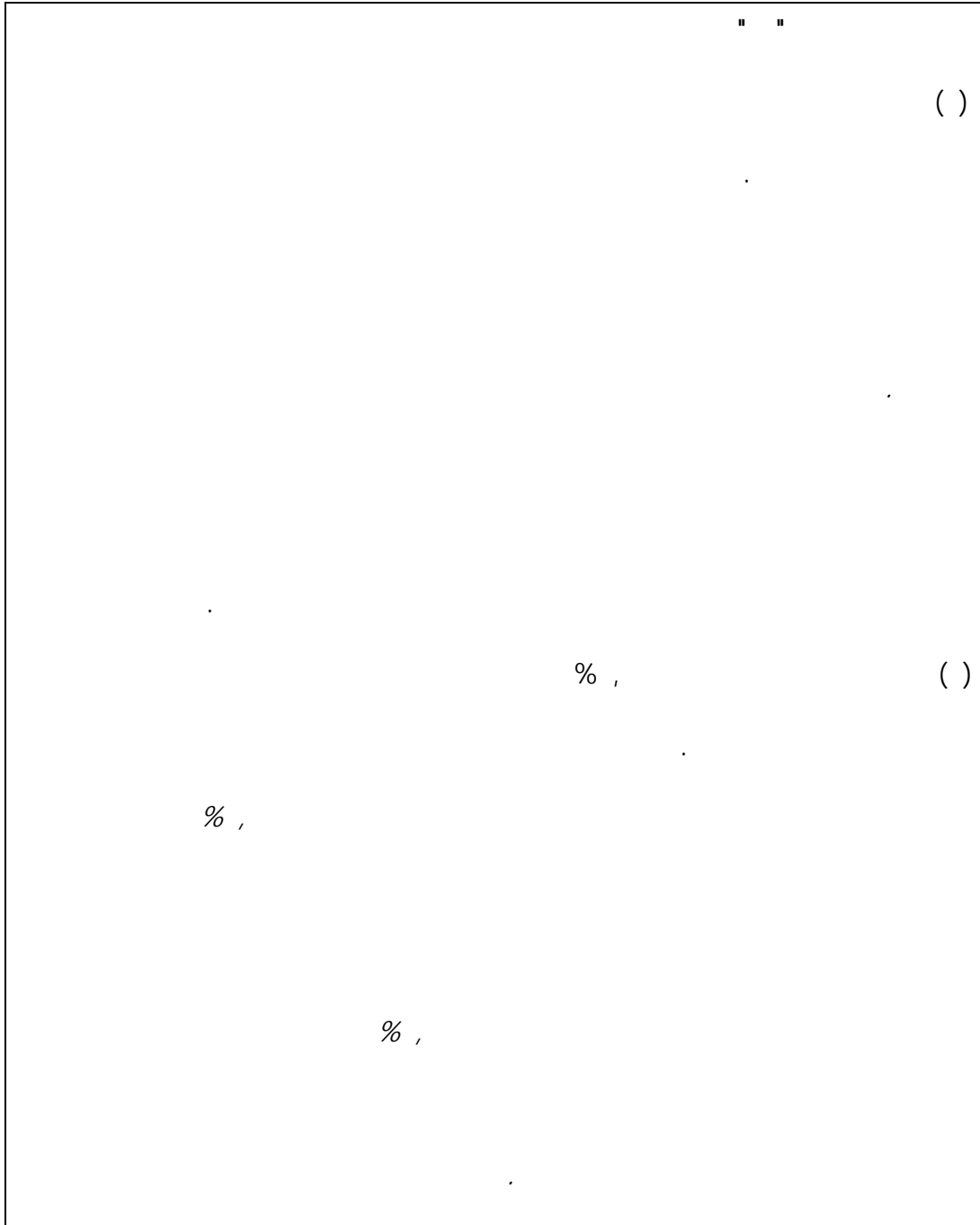
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Black-Scholes-Merton

Black-

Scholes – Merton

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(Black-Scholes-Merton)

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: اتفاقية الأسهم المشروطة
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Contingent share agreement

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Master Netting Arrangement

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Highly probable

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Events after the balance sheet date

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Liability adequacy test

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Prior period errors

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Performance

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Group administration (employee benefit plans)

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Financial instrument

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Hedging instrument

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Equity instrument

	-	-	:	[]	
					<i>Compound financial instrument</i>
			:	[]	
					<i>Primary financial instruments</i>
	()	:	[]	
					<i>Equity instrument granted</i>
Futures and Forwards			:	[]	
					<i>Derivative financial instruments</i>
			:	[]	
)	(<i>Actuarial gains or losses</i>
		.			
			:	[]	
	()			<i>Firm purchase commitment</i>
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Firm commitment []

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Tax base of an asset or liability []

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Derecognition []

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Investment property []

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Held - to - maturity investments []

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Going concern

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Amortisation

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أسهم الخزينة

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Treasury shares

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الأسهم العادية

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Ordinary shares

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الأسهم العادية المحتملة

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Potential ordinary shares

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الأسهم المحتملة المشروطة

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Contingently issuable ordinary shares

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Asset

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Qualifying asset

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Financial asset

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 () *Financial asset or financial liability
 at fair value through profit or loss*
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Contingent asset

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Current asset

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Biological asset

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Insurance asset

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Intangible asset

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Non-current asset

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Reinsurance assets

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Exploration and evaluation assets

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Assets held by a long - term employee benefit fund

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			:	()	[]
				()	<i>Plan assets</i>
			:		
					[]
					<i>Corporate assets</i>
			:		
			:		[]
				()	<i>Available - for - sale financial assets</i>
				()	
				()	
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)		()	[]
		.			<i>Deferred tax assets</i>
				()	
		*		()	
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					[]
					<i>Monetary assets</i>
			:		
				()	[]
					<i>Property, plant and equipment</i>
				()	

	:		[]
		<i>Impairment</i>	
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	()		[]
	()	<i>Close member of the family of an individual</i>	
	()		
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			[]
		<i>Retrospective restatement</i>	
	:		
:			[]
	()	<i>Restructuring</i>	
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		<i>Revaluation</i>	
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	()	<i>Recognition</i>	
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		<i>Actuarial assumptions</i>	
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Key management personnel

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Reverse Acquisition

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Liability

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Obligation

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Insurance liability

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Constructive obligation

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Legal obligation

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Financial liability

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	:		[]
	:	<i>Investing activities</i>	
	:		[] []
	:	<i>Operating activities</i>	
	:		[]
	:	<i>Financing activities</i>	
	:		[] []
	:	<i>Depreciation</i>	
	:		[] []
	:	<i>Materiality</i>	
	:		[] [] []
	:	<i>Revenue</i>	
-)	:		[]
(- -	:	<i>Notes</i>	
	:		[]
	:	<i>Short Seller</i>	
	:		[]
	:	<i>Research</i>	
	:		

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 () *Hedged item* []
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Monetary items []

" () : " *Qualifying insurance policy* []

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Sale and leaseback transaction []

Hostile Take over *Agreement date* [] []

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Acquisition date []

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Agreement date for a business combination []

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Date of exchange []

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Measurement date []

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Trade date []

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Grant date []

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Business combination

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Business combination involving entities or business under common control

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Proportionate consolidation

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Material omissions or misstatements

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Biological transformation

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Curtailment (of a defined benefit plan)

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Cash flows

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Prospective application

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Retrospective application

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Development

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تعديلات الخبرة

Experience adjustments

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التعويضات

Compensation

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Termination benefits

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Change in accounting estimate

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Cost of disposal

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Cost to sell

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Fixed production overheads

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Variable production overheads

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Cost

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Borrowing costs

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Historical cost []

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Costs of conversion []

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Current cost []

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Current service cost []

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Past service cost []

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Cost of purchase []

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Interest cost []

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Cost of inventories []

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*Amortised cost of a financial asset or
financial liability*
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Transaction costs []

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Funding []

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*Exploration for and evaluation of
mineral resources*

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Dividends

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Accumulating compensated absences

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<i>Policyholder</i>	[]
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<i>Obligation event</i>	[]
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<i>Insured event</i>	[]
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<i>Harvest</i>	[]
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<i>Equity</i>	[]
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<i>Minority interest</i>	[] []
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<i>Government</i>	[]
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<i>Neutrality</i>	[]
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<i>Impairment loss</i>	[]

الخسائر

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Losses

الخفض

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Dilution

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Reload option

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Share option

خيارات البيع للأسهم العادية

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Put options on ordinary shares

الخيارات والتعهدات وما فى

حكمها :

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Options , warrants and their equivalents

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Capital

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(:	[]
	:	<i>Profit</i>
	:	
	:	[]
	:	<i>Profit or loss for the period</i>
	:	
	:	[]
	:	<i>Income</i>
	:	
	:	[]
	:	<i>Operation cycle</i>
	:	
	:	[]
	:	<i>Accounting profit or loss</i>
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()	:	()
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	:	[]
	:	<i>Taxable profit (tax loss)</i>
	:	
	:	[]
	:	<i>Capitalization</i>
	:	
	:	[]
	:	<i>Closing rate</i>

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Exchange rate []

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Spot exchange rate []

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Reload feature []

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() [] [] []
() *Active market*

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Accounting policies [] [] []

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[] [] [] [] [] []
Control

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[] [] [] [] []
Joint control

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Liquidity []

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Regular way purchase or sale

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Market condition

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Reinsurer

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Subsidiary

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Associate

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Parent

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Vesting conditions

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Discretionary Participation feature

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Goodwill []

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Venturer []

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Net investment in a foreign operation []

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Net assets available for benefit []

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Net realisable value []

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Impracticable [] [] []

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Mutual Entity

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Current tax

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Normal capacity of production facilities

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Related party

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Cost method []

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Weighted average cost formula []

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Equity method []

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Equity method []

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Indirect method of reporting cash flows from operating activities

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Effective interest method []

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		<i>Percentage of completion method</i>	
	:		[]
		<i>Projected unit credit method</i>	
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		<i>Employees and others providing similar services</i>	
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			[]
		<i>The return on plan assets</i>	
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			([])
		<i>Tax expense (tax income)</i>	
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			[]
		<i>Owner – occupied property</i>	
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			[]
		<i>Contract</i>	

	:		[]
		<i>Construction contract</i>	
()	:		[]
()		<i>Insurance contract</i>	
()	:		[]
		<i>Direct insurance contract</i>	
()	:		[]
()		<i>Reinsurance contract</i>	
()	:		[]
		<i>Cost plus contract</i>	
()	:		[]
		<i>Share – based payment arrangement</i>	
	:		[]
		<i>Fixed price contract</i>	

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Onerous contract

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Useful life

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Foreign currency

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Functional currency

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Presentation currency

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Foreign operation

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Discontinued operation

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Component of an entity

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Guaranteed element

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Vesting period

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Interim period

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Exchange difference

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Intrinsic value

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Temporary differences

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Unbundled

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Hedge effectiveness []

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Class of assets [] [] [] []

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Understandability []

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Solvency []

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Forgivable loans []

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(): *Loans and receivables* []

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Geographical segment

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Reportable Segment

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Business segment

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Financial statements

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Consolidated financial statements

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Separate financial statements

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Interim financial report

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Measurement

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Value in use

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Realizable value

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Recoverable amount

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Recoverable amount of an asset or cash-generating unit

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Lease payment

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Revalued amount of an asset

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Residual value

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[] [] []
Entity – specific value

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Present value

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Actuarial present value of promised retirement benefits

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The present value of a defined benefit obligation

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[] [] [] [] []
Carrying amount

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Carrying amount

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Fair value

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Fair value of an asset

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Fair value less cost to sell

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Depreciable amount

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Depreciable amount

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Residual value

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Value in use

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Cash equivalents []

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Weighted average number of ordinary shares outstanding during the period []

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Probable [] [] []

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Group []

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Group of biological assets []

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Disposal group []

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) (Other price risk [] [] []

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Credit risk []

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		<i>Insurance risk</i>	
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		<i>Market risk</i>	[]
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		<i>Liquidity risk</i>	[]
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		<i>Currency risk</i>	[] []
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		<i>Financial risk</i>	[]
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		<i>Interest rate risk</i>	[] []
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		<i>Inventories</i>	[]
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		<i>Provision</i>	[]
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		<i>Financial position</i>	[]

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		<i>Post - employment benefits</i>
	:	[]
		<i>Vested benefits</i>
	:	[]
		<i>Employee benefits</i>
()	:	[]
		<i>Short - term employee benefits</i>
()	:	[]
		<i>Other long - term employee benefits</i>
	:	[]
		<i>Vested employee benefits</i>
	:	[]
		<i>Guaranteed benefits</i>
	:	[]
		<i>Government assistance</i>
	:	[]
		<i>Investor in a joint venture</i>

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Participants

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Derivatives

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Joint venture

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المصدقية
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Reliability

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المصروفات
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Expenses

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مضاد الخفض
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Antidilution

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Related party transactions

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Cash – settled share – based payment transactions

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Equity- settled share-based payment transactions

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Forecast transactions

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Foreign currency transaction

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Imputed rate of interest

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The interest rate implicit in the lease

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(*Effective interest rate* []

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Cedant []

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Relevance []

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Matching of costs with revenues []

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Gains []

<p>()</p> <hr style="width: 20%; margin-left: 0;"/> <p>()</p>	:	<p><i>Deposit component</i> []</p>
:	:	<p><i>Demonstrably committed</i> []</p>
:	:	<p>()</p> <p>()</p> <p>()</p>
:	:	<p>[] [] []</p> <p><i>Government grants</i></p>
:	:	<p>[]</p> <p><i>Grants related to assets</i></p>
:	:	<p>[]</p> <p><i>Grants related to income</i></p>
:	:	<p>[]</p> <p><i>Parent</i></p>
:	:	<p>[]</p> <p><i>Subsidiary</i></p>

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Jointly controlled entity []

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Reporting Entity []

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Future economic benefit []

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() *Business* []

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Agricultural activity []

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Basic earnings per share []

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Diluted earnings per share []

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Corridor []

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State (employee benefit) plan []

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" *Defined contribution plans* []

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Defined contribution plans []

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Retirement benefit plans []

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Defined benefit plans []

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Defined benefit plans []

	:		[]
		<i>Post-employment benefit plans</i>	
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		<i>Multi- employer plans</i>	
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			[]
		<i>Exploration and evaluation expenditures</i>	
	:		
			[] []
		<i>Significant influence</i>	
	:		
			[]
		<i>Cash</i>	
	:		
			[]
		<i>Material</i>	
	:		
			[]
		<i>FIFO (first – in, first – out)</i>	
	:		
			[] []

Cash-generating unit

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Vest