

| | | Y | N | N/A |
|--------------|--|--------------------------|--------------------------|--------------------------|
| | if different, proportion of voting power held; and | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | (c) a description of the method used to account for the investments listed under [NZ IAS 27] paragraph 42(b). | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| NZ IAS 24.3 | This Standard [NZ IAS 24] requires the disclosure of related party transactions and outstanding balances in both consolidated financial statements and in the separate financial statements of a parent, venturer or investor presented in accordance with NZ IAS 27 <i>Consolidated and Separate Financial Statements</i> . | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Joint ventures | | | |
| NZ IAS 31.54 | A venturer shall disclose the aggregate amount of the following contingent liabilities, unless the probability of loss is remote, separately from the amount of other contingent liabilities: | | | |
| | (a) any contingent liabilities that the venturer has incurred in relation to interests in joint ventures and its share in each of the contingent liabilities that have been incurred jointly with other venturers; | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | (b) its share of the contingent liabilities of the joint ventures themselves for which it is contingently liable; and | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | (c) those contingent liabilities that arise because the venturer is contingently liable for the liabilities of the other venturers of a joint venture. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| NZ IAS 31.55 | A venturer shall disclose the aggregate amount of the following commitments in respect of its interests in joint ventures separately from other commitments: | | | |
| | (a) any capital commitments of the venturer in relation to its interests in joint ventures and its share in the capital commitments that have been incurred jointly with other venturers; and | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | (b) its share of the capital commitments of the joint ventures themselves. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| NZ IAS 31.56 | A venturer shall disclose: | | | |
| | • a listing and description of interests in significant joint ventures; and | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | • the proportion of ownership interest held in jointly controlled entities. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | A venturer that recognises its interests in jointly controlled entities using the line-by-line reporting format for proportionate consolidation or the equity method shall disclose the aggregate amounts of each of current assets, non-current assets, current liabilities, non-current liabilities, income and expenses related to its interests in joint ventures. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| NZ IAS 31.57 | A venturer shall disclose the method it uses to recognise its interests in jointly controlled entities. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Venturer's separate financial statements | | | |
| NZ IAS 27.42 | When a parent (other than a parent covered by [NZ IAS 27] paragraph 41), venturer with an interest in a jointly controlled entity or an investor in an associate prepares separate financial statements, those separate financial statements shall disclose: | | | |
| | (a) the fact that the statements are separate financial statements and the reasons why those statements are prepared if not required by law; | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | (b) a list of significant investments in subsidiaries, jointly controlled entities and associates, including the name, | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | country of incorporation or residence, | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | proportion of ownership interest and | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | if different, proportion of voting power held; and | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | (c) a description of the method used to account for the investments listed under [NZ IAS 27] paragraph 42(b). | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| NZ IAS 24.3 | This Standard [NZ IAS 24] requires the disclosure of related party transactions and outstanding balances in both consolidated financial statements and in the separate financial statements of a parent, venturer or investor presented in accordance with NZ IAS 27 <i>Consolidated and Separate Financial Statements</i> . | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |