

Simplifying content

Modify content of quarterly report

CURRENT

Financial statements

- Balance sheet
- Income statement
- Statement of financial position
- Cashflow statement

Management discussion and analysis

- Qualitative review of performance
- Commentary of trends and competitive conditions in the industry
- Interim dividends (if applicable)
- Negative confirmation from directors
- Confirmation that directors and executive officers have given undertakings

Share capital

- Changes in equity
- Changes in share capital
- Total number of issued shares
- Statement showing sales, transfers, disposal, cancellation and/or use of treasury shares

Accounting policy

- Whether figures have been audited or reviewed
- Whether same accounting policy has been applied
- Changes in accounting policy and methods of computation

Financial indicators

- Earnings per ordinary share
- Net asset value per ordinary share

Other disclosures

- If prospect statement had been issued, any variance between it and actual results
- Aggregate value of IPTs

PROPOSED

Financial statements

- Balance sheet
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- Commentary of trends and competitive conditions in the industry
- Negative confirmation from directors
- Confirmation that directors and executive officers have given undertakings
- Interim dividends (if applicable)