

Schedule of Australian Accounting Standards

AASB Standards

AASB No. ¹	Title
<u>1 (FP)</u>	First-time Adoption of Australian Accounting Standards [for for-profit entities]
<u>1 (NFP)</u>	First-time Adoption of Australian Accounting Standards [for not-for-profit entities]
<u>2 (FP)</u>	Share-based Payment [for for-profit entities]
<u>2 (NFP)</u>	Share-based Payment [for not-for-profit entities]
<u>3 (FP)</u>	Business Combinations [for for-profit entities]
<u>3 (NFP)</u>	Business Combinations [for not-for-profit entities]
<u>4</u>	Insurance Contracts
<u>5 (FP)</u>	Non-current Assets Held for Sale and Discontinued Operations [for for-profit entities]
<u>5 (NFP)</u>	Non-current Assets Held for Sale and Discontinued Operations [for not-for-profit entities]
<u>6</u>	Exploration for and Evaluation of Mineral Resources
<u>7 (FP)</u>	Financial Instruments: Disclosures [for for-profit entities]
<u>7 (NFP)</u>	Financial Instruments: Disclosures [for not-for-profit entities]
<u>8</u>	Operating Segments
<u>9</u>	Financial Instruments
<u>10 (FP)</u>	Consolidated Financial Statements [for for-profit entities]
<u>11 (FP)</u>	Joint Arrangements [for for-profit entities]
<u>12 (FP)</u>	Disclosure of Interests in Other Entities [for for-profit entities]
<u>13</u>	Fair Value Measurement
<u>101 (FP)</u>	Presentation of Financial Statements [for for-profit entities]
<u>101 (NFP)</u>	Presentation of Financial Statements [for not-for-profit entities]
<u>102</u>	Inventories
<u>107 (FP)</u>	Statement of Cash Flows [for for-profit entities]
<u>107 (NFP)</u>	Statement of Cash Flows [for not-for-profit entities]
<u>108</u>	Accounting Policies, Changes in Accounting Estimates and Errors
<u>110</u>	Events after the Reporting Period
<u>111</u>	Construction Contracts
<u>112 (FP)</u>	Income Taxes [for for-profit entities]
<u>112 (NFP)</u>	Income Taxes [for not-for-profit entities]
<u>116</u>	Property, Plant and Equipment
<u>117</u>	Leases
<u>118 (FP)</u>	Revenue [for for-profit entities]
<u>118 (NFP)</u>	Revenue [for not-for-profit entities]
<u>119</u>	Employee Benefits
<u>120</u>	Accounting for Government Grants and Disclosure of Government Assistance
<u>121 (FP)</u>	The Effects of Changes in Foreign Exchange Rates [for for-profit entities]

¹ FP – For Profit, NFP - Not For Profit, which includes government reporting entities

<u>121 (NFP)</u>	The Effects of Changes in Foreign Exchange Rates [for not-for-profit entities]
<u>123</u>	Borrowing Costs
<u>124 (FP)</u>	Related Party Disclosures [for for-profit entities]
<u>124 (NFP)</u>	Related Party Disclosures [for not-for-profit entities]
<u>127 (FP)</u>	Separate Financial Statements [for for-profit entities]
<u>127 (NFP)</u>	Consolidated and Separate Financial Statements [for not-for-profit entities]
<u>128 (FP)</u>	Investments in Associates and Joint Ventures [for for-profit entities]
<u>128 (NFP)</u>	Investments in Associates [for not-for-profit entities]
<u>129</u>	Financial Reporting in Hyperinflationary Economies
<u>131 (NFP)</u>	Interests in Joint Ventures [for not-for-profit entities]
<u>132 (FP)</u>	Financial Instruments: Presentation [for for-profit entities]
<u>132 (NFP)</u>	Financial Instruments: Presentation [for not-for-profit entities]
<u>133 (FP)</u>	Earnings per Share [for for-profit entities]
<u>133 (NFP)</u>	Earnings per Share [for not-for-profit entities]
<u>134</u>	Interim Financial Reporting
<u>136 (FP)</u>	Impairment of Assets [for for-profit entities]
<u>136 (NFP)</u>	Impairment of Assets [for not-for-profit entities]
<u>137</u>	Provisions, Contingent Liabilities and Contingent Assets
<u>138 (FP)</u>	Intangible Assets [for for-profit entities]
<u>138 (NFP)</u>	Intangible Assets [for not-for-profit entities]
<u>139 (FP)</u>	Financial Instruments: Recognition and Measurement [for for-profit entities]
<u>139 (NFP)</u>	Financial Instruments: Recognition and Measurement [for not-for-profit entities]
<u>140</u>	Investment Property
<u>141</u>	Agriculture
<u>1004</u>	Contributions
<u>1023 (FP)</u>	General Insurance Contracts [for for-profit entities]
<u>1023 (NFP)</u>	General Insurance Contracts [for not-for-profit entities]
<u>1031</u>	Materiality
<u>1038 (FP)</u>	Life Insurance Contracts [for for-profit entities]
<u>1038 (NFP)</u>	Life Insurance Contracts [for not-for-profit entities]
<u>1039</u>	Concise Financial Reports
<u>1048</u>	Interpretation of Standards
<u>1049</u>	Whole of Government and General Government Sector Financial Reporting
<u>1050</u>	Administered Items
<u>1051</u>	Land Under Roads
<u>1052</u>	Disaggregated Disclosures
<u>1053</u>	Application of Tiers of Australian Accounting Standards
<u>1054</u>	Australian Additional Disclosures
<u>1055</u>	Budgetary Reporting