

Exposure Draft

Appendix A: Minimum Tagging List Templates

Elements in the minimum tagging list
as may be presented in a set of financial statements

Contact Details:

Financial Information Division
Accounting and Corporate Regulatory Authority
10 Anson Road #05-01/15
International Plaza
Singapore 079903

Email: acra_xbrl_general@acra.gov.sg

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Filing information

Enumerations

Name of company		
Unique entity number		
Current period start date		
Current period end date		
Prior period start date		
Prior period end date		
Type of company during current period		<i>Private company , Public company , Exempt private company</i>
Whether company is dormant for current period		<i>Yes, No</i>
Whether company is listed as at current period end date		<i>Yes, No</i>
Type of exchange on which company is listed		<i>Listed in securities exchange in Singapore, Listed in securities exchange in Singapore and other country(s), Listed only in securities exchange in other country(s)</i>
Type of accounting standard used to prepare financial statements		<i>SFRS , SFRS for Small entities , IFRS or other accounting standards</i>
Whether financial statements are audited		<i>Yes, No</i>
Nature of financial statements - Company level or consolidated		<i>Company level , Consolidated</i>
Description of presentation currency		<i>ISO currency code</i>
Level of rounding used in financial statements		<i>Actual , Thousands , Millions , Billions</i>
Type of statement of financial position		<i>Current and non-current , Order of liquidity</i>
Whether income statement and comprehensive income are combined as single statement		<i>Yes, No</i>
Type of income statement		<i>By function of expense or cost of sales , By nature of expense</i>
Type of other comprehensive income		<i>Presented before tax , Presented net of tax</i>
Type of statement of cash flows		<i>Direct , Indirect</i>
Whether there are restatements to comparative amounts		<i>Yes, No</i>
Whether there are reclassifications to comparative amounts		<i>Yes, No</i>

Directors' report

Disclosures in directors' report [text block]	
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Statement by directors

Enumerations

Disclosures in statement by directors [text block]	
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Detailed Tagging

Whether in directors' opinion, are financial statements drawn up so as to exhibit true and fair view		Yes, No
Whether there are reasonable grounds to believe that company will be able to pay its debts as and when they fall due at date of statement		Yes, No
Date of statement by directors		

Independent auditors' report

Enumerations

Disclosures in independent auditors' report [text block]	
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Detailed Tagging

Whether there is emphasis of matter in audit opinion		Yes, No
Whether emphasis of matter is only due to matters relating to going concern		Yes, No
Whether there is modified opinion in independent auditors' report		Yes, No
Type of modification to independent auditors' report		Qualified opinion , Disclaimer of opinion , Adverse opinion
Date of independent auditors' report		
Date of appointment of signing auditor		

Statement of financial position, current/non-current

	Company Label	Note	Company	
			2013	2012
			SGD	SGD
Assets				
Current assets				
Cash and cash equivalents				
Trade and other current receivables				
Current financial assets at fair value through profit or loss				
Current loans and receivables				
Current derivative financial assets				
Current financial assets available-for-sale				
Current held-to-maturity investments				
Current inventories				
Current progress billings				
Construction contract work-in-progress				
Development property				
Current tax assets, current				
Current biological assets				
Other current financial assets				
Other current non-financial assets				
Other current assets				
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners				
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners				
Total current assets				
Non-current assets				
Non-current restricted cash and cash equivalents				
Trade and other non-current receivables				
Non-current financial assets at fair value through profit or loss				
Non-current loans and receivables				
Non-current financial assets available-for-sale				
Non-current held-to-maturity investments				
Non-current derivative financial assets				
Non-current inventories				
Non-current progress billings				
Deferred tax assets				
Non-current biological assets				
Investments in associates				
Investments in joint ventures				
Investments in subsidiaries				
Investments accounted for using equity method				
Intangible assets other than goodwill				
Goodwill				
Other non-current financial assets				

Statement of financial position, current/non-current

	Company Label	Note	Company	
			2013	2012
			SGD	SGD
Other non-current non-financial assets				
Other non-current assets				
Investment property				
Property, plant and equipment, net				
Total non-current assets				
Total assets				
Equity and liabilities				
Equity				
Issued capital				
Retained earnings				
Treasury shares				
Other equity interest				
Other reserves				
Total equity attributable to owners of company				
Non-controlling interests				
Total equity				
Liabilities				
Non-current liabilities				
Non-current provisions				
Trade and other non-current payables				
Deferred tax liabilities				
Non-current derivative financial liabilities				
Non-current finance lease liabilities				
Non-current financial liabilities at fair value through profit or loss				
Non-current financial liabilities at amortised cost				
Deferred income classified as non-current				
Non-current borrowings				
Other non-current financial liabilities				
Other non-current non-financial liabilities				
Other non-current liabilities				
Total non-current liabilities				
Current liabilities				
Current provisions				
Trade and other current payables				
Current financial liabilities at fair value through profit or loss				
Current derivative financial liabilities				
Current finance lease liabilities				
Current tax liabilities, current				
Deferred income classified as current				
Current borrowings				

Statement of financial position, current/non-current

Company	
2013	2012
SGD	SGD

	Company Label	Note		
Other current financial liabilities				
Other current non-financial liabilities				
Other current liabilities				
Total current liabilities other than liabilities included in disposal groups classified as held for sale				
Liabilities included in disposal groups classified as held for sale				
Total current liabilities				
Total liabilities				
Total equity and liabilities				

Statement of financial position, order of liquidity

	Company Label	Note	Company	
			2013	2012
			SGD	SGD
Assets				
Cash and cash equivalents				
Trade and other receivables				
Financial assets at fair value through profit or loss				
Loans and receivables				
Financial assets available-for-sale				
Derivative financial assets				
Held-to-maturity investments				
Inventories				
Progress billings				
Construction contract work-in-progress				
Restricted cash and cash equivalents				
Development property				
Current tax assets				
Deferred tax assets				
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners				
Biological assets				
Investments in associates				
Investments in joint ventures				
Investments in subsidiaries				
Investments accounted for using equity method				
Investment property				
Goodwill				
Intangible assets other than goodwill				
Property, plant and equipment, net				
Other financial assets				
Other non-financial assets				
Other assets				
Total assets				
Equity and liabilities				
Equity				
Issued capital				
Retained earnings				
Treasury shares				
Other equity interest				
Other reserves				
Total equity attributable to owners of company				
Non-controlling interests				

Statement of financial position, order of liquidity

	Company Label	Note	Company	
			2013	2012
			SGD	SGD
Total equity				
Liabilities				
Liabilities included in disposal groups classified as held for sale				
Deferred tax liabilities				
Current tax liabilities				
Provisions				
Deferred income				
Financial liabilities at amortised cost				
Derivative financial liabilities				
Financial liabilities at fair value through profit or loss				
Finance lease liabilities				
Borrowings				
Trade and other payables				
Other financial liabilities				
Other non-financial liabilities				
Other liabilities				
Total liabilities				
Total equity and liabilities				

Statement of comprehensive income, by function of expense,
OCI components presented before tax

Income statement including comprehensive income [text block]	
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Detailed Tagging

	Company Label	Note	Company	
			2013	2012
			SGD	SGD
Profit (loss)				
Revenue				
Cost of sales				
Gross profit				
Investment income				
Other income				
Distribution costs				
Administrative expenses				
Other expenses				
Other gains (losses)				
Finance income				
Finance costs				
Share of profit (loss) of associates and joint ventures accounted for using equity method				
Profit (loss) before tax				
Tax income (expense)				
Profit (loss) from continuing operations				
Profit (loss) from discontinued operations				
Profit (loss)				
Profit (loss), attributable to				
Profit (loss), attributable to owners of parent				
Profit (loss), attributable to non-controlling interests				
Earnings per share				
Basic earnings per share				
Basic earnings (loss) per share from continuing operations				
Basic earnings (loss) per share from discontinued operations				
Total basic earnings (loss) per share				
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations				
Diluted earnings (loss) per share from discontinued operations				
Total diluted earnings (loss) per share				

**Statement of comprehensive income, by nature of expense,
OCI components presented net of tax**

Income statement including comprehensive income [text block]	
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Detailed Tagging

Company	
2013	2012
SGD	SGD

	Company Label	Note		
Profit (loss)				
Revenue				
Investment income				
Other income				
Increase (decrease) in inventories of finished goods and work in progress				
Other work performed by entity and capitalised				
Raw materials and consumables used				
Employee benefits expense				
Depreciation and amortisation expense				
Reversal of impairment loss (impairment loss) recognised in profit or loss				
Other expenses				
Other gains (losses)				
Finance income				
Finance costs				
Share of profit (loss) of associates and joint ventures accounted for using equity method				
Profit (loss) before tax				
Tax income (expense)				
Profit (loss) from continuing operations				
Profit (loss) from discontinued operations				
Profit (loss)				
Profit (loss), attributable to				
Profit (loss), attributable to owners of parent				
Profit (loss), attributable to non-controlling interests				
Earnings per share				
Basic earnings per share				
Basic earnings (loss) per share from continuing operations				
Basic earnings (loss) per share from discontinued operations				
Total basic earnings (loss) per share				
Diluted earnings per share				

Diluted earnings (loss) per share from continuing operations				
Diluted earnings (loss) per share from discontinued operations				
Total diluted earnings (loss) per share				

Statement of cash flows, direct method

Statement of cash flows [text block]	
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Detailed Tagging

Company	
2013	2012
SGD	SGD

Cash flows from (used in) operating activities		
Dividends paid		
Dividends received		
Net cash flows from (used in) operating activities		
Cash flows from (used in) investing activities		
Proceeds from sales of property, plant and equipment		
Purchase of property, plant and equipment		
Proceeds from sales of intangible assets		
Purchase of intangible assets		
Dividends received		
Net cash flows from (used in) investing activities		
Cash flows from (used in) financing activities		
Proceeds from issuing shares		
Payments to acquire or redeem entity's shares		
Proceeds from borrowings		
Repayments of borrowings		
Payments of finance lease liabilities		
Dividends paid		
Dividends received		
Net cash flows from (used in) financing activities		

Statement of cash flows, indirect method

Statement of cash flows [text block]	
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Detailed Tagging

Company	
2013	2012
SGD	SGD

Cash flows from (used in) operating activities		
Dividends paid		
Dividends received		
Net cash flows from (used in) operating activities		
Cash flows from (used in) investing activities		
Proceeds from sales of property, plant and equipment		
Purchase of property, plant and equipment		
Proceeds from sales of intangible assets		
Purchase of intangible assets		
Dividends received		
Net cash flows from (used in) investing activities		
Cash flows from (used in) financing activities		
Proceeds from issuing shares		
Payments to acquire or redeem entity's shares		
Proceeds from borrowings		
Repayments of borrowings		
Payments of finance lease liabilities		
Dividends paid		
Dividends received		
Net cash flows from (used in) financing activities		

Statement of changes in equity

Statement of changes in equity [text block]	
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Notes - List of notes

	Note
General disclosures	
Corporate and general information	
Disclosures on accounting policy	
First-time adoption	
Summary of significant accounting policies	
Disclosures on statement of financial position	
Finance leases	
Business combinations	
Cash and cash equivalents	
Trade and other receivables	
Share-based payment arrangements	
Restricted cash and cash equivalents	
Available-for-sale assets	
Held to maturity financial instruments	
Loans and receivables	
Derivative financial instruments	
Financial instruments at fair value through profit or loss	
Inventories	
Progress billings	
Construction contracts	
Development property	
Deferred taxes	
Other assets	
Non-current assets held for sale and discontinued operations	
Subsidiaries	
Associates	
Joint ventures	
Investments accounted for using equity method	
Intangible assets other than goodwill	
Goodwill	
Biological assets, agriculture produce at point of harvest and government grants related to biological assets	
Investment property	
Property, plant and equipment	
Share capital, reserves and other equity interest	
Non-controlling interests	
Other liabilities	
Provisions	
Deferred income	
Government grants	
Employee benefits	
Borrowings	
Trade and other payables	
Disclosures on financial instruments	

Notes - List of notes

	Note	
Financial instruments		
Disclosures on income statement		
Revenue		
Finance income		
Finance cost		
Other operating income (expense)		
Other operating income		
Other operating expense		
General and administrative expense		
Impairment of assets		
Related party		
Profit after tax		
Income tax		
Discontinued operations		
Earnings per share		
Disclosures on other notes		
Events after reporting period		
Entity's operating segments		
Operating lease Commitments		
Contingent liabilities		
Retrospective restatement		
Reclassifications or changes in presentation		
Critical accounting judgement and key sources of estimation uncertainty		
Contingent assets		

Legend

Text Block



Notes - Corporate and general information

Enumerations

Disclosure of corporate and general information [text block]	
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Detailed Tagging

Principal place of business	
Description of functional currency	
Name of parent entity	
Name of ultimate parent of group	
Description of nature of entity's operations and principal activities	
Date of authorisation for issue of financial statements	

ISO currency code

Notes - Trade and other receivables

Disclosure of trade and other receivables [text block]	
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Detailed Tagging

	Company	
	2013	2012
	SGD	SGD
Trade and other non-current receivables		
Non-current trade receivables from third parties		
Non-current trade receivables due from related parties		
Non-current trade receivables due from subsidiaries		
Non-current trade receivables due from associates		
Non-current trade receivables due from joint ventures		
Non-current trade receivables due from other related parties		
Total non-current trade receivables due from related parties		
Non-current other receivables due from related parties		
Non-current other receivables due from subsidiaries		
Non-current other receivables due from associates		
Non-current other receivables due from joint ventures		
Non-current other receivables due from other related parties		
Total non-current other receivables due from related parties		
Non-current prepayments		
Non-current lease prepayments		
Non-current other prepayments		
Total non-current prepayments		
Other non-current receivables from third parties		
Total trade and other non-current receivables		
Trade and other current receivables		
Current trade receivables from third parties		
Current trade receivables due from related parties		
Current trade receivables due from subsidiaries		
Current trade receivables due from associates		
Current trade receivables due from joint ventures		
Current trade receivables due from other related parties		
Total current trade receivables due from related parties		
Current other receivables due from related parties		
Current other receivables due from subsidiaries		
Current other receivables due from associates		
Current other receivables due from joint ventures		
Current other receivables due from other related parties		
Total current other receivables due from related parties		
Current prepayments		
Current advances to suppliers		
Current prepaid expenses		
Current other prepayments		
Total current prepayments		
Other current receivables from third parties		

Current receivables due from other parties		
Total trade and other current receivables		
Movement in allowances for doubtful debts		
Allowance account for doubtful debts at beginning of period		
Changes in allowance account for doubtful debts		
Additional allowance recognised in profit or loss		
Utilisation		
Reversal		
Increase (decrease) through other changes		
Total increase (decrease) in allowance account for doubtful debts		
Allowance account for doubtful debts at end of period		

Notes - Inventories

Enumerations

Disclosure of inventories [text block]	
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Detailed Tagging

Company	
2013	2012
SGD	SGD

Classes of inventories		
Raw materials		
Merchandise		
Production supplies		
Work in progress		
Finished goods		
Spare parts		
Other inventories		
Total current inventories		
Type of inventory cost formulas used		
Inventories, at fair value less costs to sell		
Inventory write-down		
Cost of inventories recognised as expense during period		
Reversal of inventory write-down		

*Specific identification,
FIFO,
Weighted average,
Combination of above*

Notes - Property, plant and equipment

Disclosure of property, plant and equipment (text block)

Detailed Tagging

	Company													
	Land and buildings	Machinery	Ships	Aircraft	Motor vehicles	Fixture and fittings	Office Equipment	Computer equipment	Communication and network equipment	Tangible exploration and evaluation assets	Leasehold improvements	Construction in progress	Other property, plant and equipment	Total
	2013 SGD	2013 SGD	2013 SGD	2013 SGD	2013 SGD	2013 SGD	2013 SGD	2013 SGD	2013 SGD	2013 SGD	2013 SGD	2013 SGD	2013 SGD	2013 SGD
Gross carrying amount														
Gross carrying amount at beginning of period														
Changes in property, plant and equipment														
Additions other than through business combinations														
Acquisitions through business combinations														
Disposals														
Write-offs														
Decrease through classified as held for sale														
Decrease through loss of control of subsidiary														
Increase (decrease) through net exchange differences														
Revaluation increase(decrease), gross														
Increase (decrease) through transfers and other changes														
Increase (decrease) through transfers														
Increase (decrease) through transfers from (to) investment property														
Increase (decrease) through transfers from construction in progress														
Total Increase (decrease) through transfers														
Increase (decrease) through other changes														
Total increase (decrease) through transfers and other changes														
Total increase (decrease) in property, plant and equipment														
Gross carrying amount at end of period														
Accumulated depreciation, amortisation and impairment														
Accumulated depreciation, amortisation and impairment at beginning of period														
Depreciation														
Impairment loss recognised in profit or loss														
Depreciation on disposals														
Depreciation on write-offs														
Reversal of impairment loss recognised in other comprehensive income														
Revaluation increase (decrease)														
Impairment loss recognised in other comprehensive income														
Reversal of impairment loss recognised in profit or loss														
Accumulated depreciation, amortisation and impairment at end of period														
Property, plant and equipment, net														
Net carrying value at beginning of period														
Net carrying value at end of period														

Notes - Property, plant and equipment

	Company												Total	
	Land and buildings	Machinery	Ships	Aircraft	Motor vehicles	Fixture and fittings	Office Equipment	Computer equipment	Communication and network equipment	Tangible exploration and evaluation assets	Leasehold improvements	Construction in progress		Other property, plant and equipment
	2012 SGD	2012 SGD	2012 SGD	2012 SGD	2012 SGD	2012 SGD	2012 SGD	2012 SGD	2012 SGD	2012 SGD	2012 SGD	2012 SGD		2012 SGD
Gross carrying amount														
Gross carrying amount at beginning of period														
Changes														
Additions other than through business combinations														
Acquisitions through business combinations														
Disposals														
Write-offs														
Decrease through classified as held for sale														
Decrease through loss of control of subsidiary														
Increase (decrease) through net exchange differences														
Revaluation increase(decrease), gross														
Increase (decrease) through transfers and other changes														
Increase (decrease) through transfers														
Increase (decrease) through transfers from (to) investment property														
Increase (decrease) through transfers from construction in progress														
Total Increase (decrease) through transfers														
Increase (decrease) through other changes														
Total increase (decrease) through transfers and other changes														
Total increase (decrease) in property, plant and equipment														
Gross carrying amount at end of period														
Accumulated depreciation, amortisation and impairment														
Accumulated depreciation, amortisation and impairment at beginning of period														
Depreciation														
Impairment loss recognised in profit or loss														
Depreciation on disposals														
Depreciation on write-offs														
Reversal of impairment loss recognised in other comprehensive income														
Revaluation increase (decrease)														
Impairment loss recognised in other comprehensive income														
Reversal of impairment loss recognised in profit or loss														
Accumulated depreciation, amortisation and impairment at end of period														
Property, plant and equipment, net														
Net carrying value at beginning of period														
Net carrying value at end of period														

Notes - Trade and other payables

Disclosure of trade and other payables [text block]	
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Detailed Tagging

	Company	
	2013	2012
	SGD	SGD
Trade and other non-current payables		
Non-current trade payables from third parties		
Non-current trade payables to related parties		
Non-current trade payables to subsidiaries		
Non-current trade payables to associates		
Non-current trade payables to joint ventures		
Non-current trade payables to other related parties		
Total non-current trade payables to related parties		
Non-current other payables to related parties		
Non-current other payables to subsidiaries		
Non-current other payables to associates		
Non-current other payables to joint ventures		
Non-current other payables to other related parties		
Total non-current other payables to related parties		
Accruals classified as non-current		
Other non-current payables from third parties		
Total trade and other non-current payables		
Trade and other current payables		
Current trade payables from third parties		
Current trade payables to related parties		
Current trade payables to subsidiaries		
Current trade payables to associates		
Current trade payables to joint ventures		
Current trade payables to other related parties		
Total current trade payables to related parties		
Current other payables to related parties		
Current other payables to subsidiaries		
Current other payables to associates		
Current other payables to joint ventures		
Current other payables to other related parties		
Total current other payables to related parties		
Advance payment from customers		
Accruals classified as current		
Other current payables to third parties		
Total trade and other current payables		

Notes - Provisions

Disclosure of provisions [text block]	
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Detailed Tagging

Company
SGD

Reconciliation of changes in provisions	
Provisions at beginning of period	
Changes in provisions	
Additional provisions	
Provisions used	
Reversal of provision	
Other increase (decrease) in provisions	
Provisions at end of period	

Notes - Revenue

Disclosure of revenue [text block]	
------------------------------------	--

Detailed Tagging

Company	
2013	2012
SGD	SGD

Revenue		
Revenue from sale of goods		
Revenue from rendering of services		
Revenue from construction contracts		
Royalty income		
Management fees		
Interest income		
Dividend income		
Rental income		
Other revenue		
Total revenue		

Notes - Profit after tax

Disclosure of profit after tax [text block]	
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Detailed Tagging

	Company	
	2013	2012
	SGD	SGD
Material income and expense		
Research and development expense		
Repairs and maintenance expense		
Sales and marketing expense		
Gains (losses) on disposals of property, plant and equipment		
Net gains (losses) on disposals of property, plant and equipment		
Gains (losses) on disposals of investments		
Gains on disposals of investments		
Losses on disposals of investments		
Net gains (losses) on disposals of investments		
Foreign exchange gain (loss)		
Rental income		
Short-term employee benefits expense		
Wages and salaries		
Contributions to Central Provident Fund		
Other short-term employee benefits		
Total short-term employee benefits expense		
Expense from share-based payment transactions with employees		
Depreciation and amortisation expense		
Depreciation expense		
Amortisation expense		
Total depreciation and amortisation expense		
Payment to auditors		
Audit fees paid to auditors of company		
Non-audit fees paid to auditors of company		
Audit fees paid to other auditors		
Non-audit fees paid to other auditors		
Total payment to auditors		

Notes - Related party

Disclosure of related party [text block]	
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Detailed Tagging

Company																	
Purchases of goods, related party transactions		Revenue from sale of goods, related party transactions		Purchases of property and other assets, related party transactions		Sales of property and other assets, related party transactions		Services received, related party transactions		Revenue from rendering of services, related party transactions		Leases as lessor, related party transactions		Leases as lessee, related party transactions		Other related party transactions	
2013	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012
SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD

Related party transactions																	
Parent																	
Entities with joint control or significant influence over entity																	
Subsidiaries																	
Associates																	
Joint ventures where entity is venturer																	
Key management personnel of entity or parent																	
Total																	

Notes - Investments in subsidiaries

Disclosures of investments in subsidiaries [text block]	

Detailed Tagging

Principal place of business of subsidiary		Country of incorporation of subsidiary		Company				Name of auditor of subsidiary	
				Proportion of ownership interest in subsidiary		Proportion of voting rights held in subsidiary			
2013	2012	2013	2012	2013	2012	2013	2012	2013	2012
				(%)	(%)	(%)	(%)		
Name of subsidiary									
<i>[Add name of subsidiary]</i>									

Notes - Investments in associates *

Disclosure of interests in associates [text block]	

Detailed Tagging

Principal place of business of associate		Country of incorporation of associate		Company		Proportion of voting rights held in associate		Dividends received	
				Proportion of ownership interest in associate				2013	2012
2013	2012	2013	2012	2013	2012	2013	2012	2013	2012
				(%)	(%)	(%)	(%)	SGD	SGD

Name of associate

<i>[Add name of associate]</i>									
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** Similar note format for investment in joint ventures*

Notes - Government grants

Disclosure of government grants [text block]	
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Detailed Tagging

Company	
2013	2012
SGD	SGD

Revenue from government grants		
Non-current government grants		
Current government grants		

Notes - Operating leases

Disclosure of operating lease commitment [text block]	
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Detailed Tagging

Company	
Minimum lease payments payable under non-cancellable operating lease	
2013	2012
SGD	SGD

Maturity		
Not later than one year		
Later than one year and not later than five years		
Later than five years		
Total		

Notes - Finance leases

Disclosure of finance leases [text block]	

Detailed Tagging

Company			
Minimum finance lease payments payable		Minimum finance lease payments payable, at present value	
2013	2012	2013	2012
SGD	SGD	SGD	SGD

Maturity				
Not later than one year				
Later than one year and not later than five years				
Later than five years				
Total				

Company	
2013	2012
SGD	SGD

Future finance charges on finance lease		
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Notes - Share capital, reserves and other equity interest

Disclosure of share capital, reserves and other equity interest [text block]

Detailed Tagging

Company	
Number of shares outstanding at end of period	
2013	2012

Share capital

[Add classes of share]

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Notes - Operating segments

Disclosure of entity's operating segments [text block]

Detailed Tagging

Company	
Revenue	
2013	2012
SGD	SGD

Products and services

[Add product and service]

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Company	
Revenue	
2013	2012
SGD	SGD

Geographical areas

[Add Geographical areas]

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