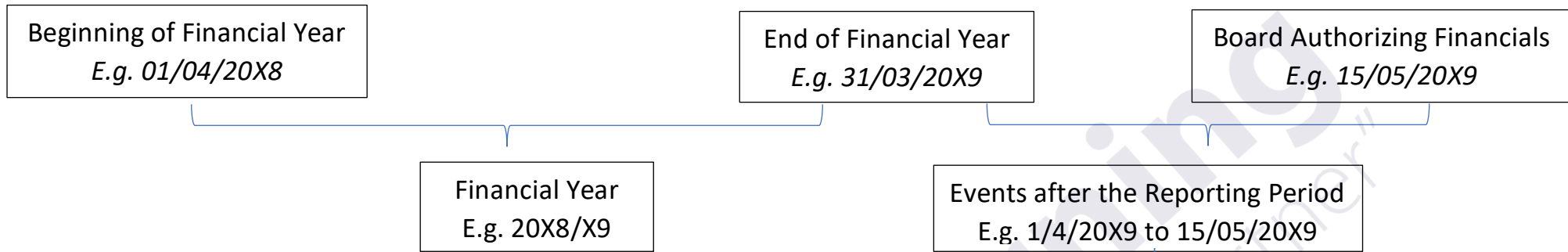


LKAS 10 – EVENTS AFTER THE REPORTING PERIOD



Description	Adjusting Events	Non-Adjusting Events					
Definition	Those provide CONDITION EXISTED as at reporting date	Those are indicative of CONDITION AROSE AFTER reporting date					
Treatment	Adjust or Recognize in financials (e.g. FS 2019/20)	Disclose if it's Material					
Examples	<ul style="list-style-type: none"> • Settlement of a prevailed court case • Bankruptcy of a trade debtor • Inventory sold at a lower price than cost • Frauds or errors • Determination of final cost or sale proceed of an asset 	<ul style="list-style-type: none"> • Major business transaction (M&A) • Discontinuation of an operation or plant • Purchase or disposal of a major asset • Major destruction (Fire, Flood) • Major Restructuring • Change in tax rate 					
Dividends	Preference share final dividend <ul style="list-style-type: none"> • Board approval is adequate 	Ordinary share final dividend <ul style="list-style-type: none"> • Shareholder approval is a must • Disclose <table border="1" style="width: 100%; margin-top: 5px;"> <tr> <td style="width: 33%;">Total dividend</td> <td style="width: 33%;">Per share dividend</td> <td style="width: 34%;">Declared date</td> </tr> </table>			Total dividend	Per share dividend	Declared date
Total dividend	Per share dividend	Declared date					
Going Concern impacts	If it impacts business continuation, apply from events (Severe losses, Natural disaster etc.) apply other basis <ul style="list-style-type: none"> • Disclose <ul style="list-style-type: none"> ○ Not using going concern ○ Other basis used ○ Management was aware of uncertainties (Losses situation) 	If not impacted, no adjustment					