

**Supplementary EC**  
**Final Results: Characteristics and Business**  
**Review: Part 2: Financial Reporting: Disclosure**

**EC Disclosure 1: Business 1**

**1. Group Change and the Economic Disclosed Holdings and Assets**

**a. 1. Line Budget Holdings Assets**

What may indicate major risk for the organization?

What does the organization disclose about assets, liabilities, and owner changes in respect of financial instruments?

What does the organization state about its capital structure and investment capital?

What does the organization disclose regarding the nature of the organization?

What does the organization disclose regarding the nature of the organization?

**b. Composition**

**c. Capital**

**d. Assets and Liabilities**

**e. Income**

**f. Net Assets**

**g. Retained Earnings**

(i) As a proportion of a group of organizations that have predominantly positive and non-negative results under the provisions of accounting that result from continuing operations.

(ii) 50%

(iii) 10%

(iv) 100%

**h. Income Statement**

What does the organization disclose regarding the nature of the organization?

(i) 100%

(ii) 100%

(iii) 100%

(iv) 100%

**EC Disclosure 2: Business 2**

**1. Financial Performance of disclosed Holdings and Assets**

What does the organization disclose regarding the nature of the organization?

What does the organization disclose about its financial performance, profitability, and other financial information, including revenues, earnings, and assets and liabilities in millions? What does the organization disclose about its financial performance, including revenues, earnings, and assets and liabilities in millions? What does the organization disclose about its financial performance, including revenues, earnings, and assets and liabilities in millions? What does the organization disclose about its financial performance, including revenues, earnings, and assets and liabilities in millions?

What does the organization disclose about its financial performance, including revenues, earnings, and assets and liabilities in millions? What does the organization disclose about its financial performance, including revenues, earnings, and assets and liabilities in millions?

(i) 100%

(ii) 100%

(iii) What does the organization disclose about its financial performance, including revenues, earnings, and assets and liabilities in millions? What does the organization disclose about its financial performance, including revenues, earnings, and assets and liabilities in millions?

(iv) 100%

(v) Other aspects may include items such as the organization's financial performance, including revenues, earnings, and assets and liabilities in millions?

(vi) Income statement

(vii) Other aspects may include items such as the organization's financial performance, including revenues, earnings, and assets and liabilities in millions?

(viii) Income statement

(ix) Income statement

(x) Other aspects may include items such as the organization's financial performance, including revenues, earnings, and assets and liabilities in millions?

(xi) Income statement

(xii) Other aspects may include items such as the organization's financial performance, including revenues, earnings, and assets and liabilities in millions?

(xiii) Income statement

(xiv) Other aspects may include items such as the organization's financial performance, including revenues, earnings, and assets and liabilities in millions?

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(xviii) Other aspects may include items such as the organization's financial performance, including revenues, earnings, and assets and liabilities in millions?

(xix) Other aspects may include items such as the organization's financial performance, including revenues, earnings, and assets and liabilities in millions?

(xx) Other aspects may include items such as the organization's financial performance, including revenues, earnings, and assets and liabilities in millions?

(xxi) Other aspects may include items such as the organization's financial performance, including revenues, earnings, and assets and liabilities in millions?

(xxii) Income statement

(xxiii) Income statement

(xxiv) Income statement

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