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: اتفاقية الأسهم المشروطة
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Contingent share agreement

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Master Netting Arrangement

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Highly probable

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Events after the balance sheet date

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Liability adequacy test

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Prior period errors

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Performance

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Group administration (employee benefit plans)

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Financial instrument

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Hedging instrument

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Equity instrument

	-	-	:		[]
				<i>Compound financial instrument</i>	
			:		[]
				<i>Primary financial instruments</i>	
	()	:		[]
				<i>Equity instrument granted</i>	
Futures and Forwards			:		[]
				<i>Derivative financial instruments</i>	
			:		[]
)	(<i>Actuarial gains or losses</i>	[]
			(
			([]
	()	:	<i>Firm purchase commitment</i>	
	(

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Firm commitment []

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Tax base of an asset or liability []

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Derecognition []

(- -)

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Investment property []

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Held - to - maturity investments []

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Going concern

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[] []

Amortisation

:

أسهم الخزينة

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Treasury shares

:

الأسهم العادية

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Ordinary shares

:

الأسهم العادية المحتملة

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Potential ordinary shares

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الأسهم المحتملة المشروطة

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Contingently issuable ordinary shares

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Asset

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Qualifying asset

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Financial asset

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 () *Financial asset or financial liability
 at fair value through profit or loss*
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Contingent asset

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Current asset

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Biological asset

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Insurance asset

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[] []

Intangible asset

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Non-current asset

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Reinsurance assets

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Exploration and evaluation assets

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Assets held by a long - term employee benefit fund

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				()	[]
				()	<i>Plan assets</i>
			:	:	
					[]
					<i>Corporate assets</i>
			:	:	
			:		[]
				()	<i>Available - for - sale financial assets</i>
				()	
				()	
:			:	:	
)			()	[]
	(<i>Deferred tax assets</i>
				()	
		*		()	
			:	:	
					[]
					<i>Monetary assets</i>
			:	:	
				()	[]
					<i>Property, plant and equipment</i>
				()	

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Impairment []

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:

() []
() *Close member of the family of an individual*
()

:

Retrospective restatement []

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() *Restructuring* []
()

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Revaluation []

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Recognition []

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Actuarial assumptions []

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Key management personnel

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Reverse Acquisition

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Liability

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Obligation

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Insurance liability

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Constructive obligation

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Legal obligation

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Financial liability

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		() :	
			Contingent liability []
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	:	:	
()		()	Defined benefit liability []
		()	
		()	
		()	
	()	()	
		:	
		:	Deferred tax liabilities []
		:	
		:	Agricultural produce []

	:		
	:		[]
	:	<i>Investing activities</i>	
	:		[] []
	:	<i>Operating activities</i>	
	:		[]
	:	<i>Financing activities</i>	
	:		[] []
	:	<i>Depreciation</i>	
	:		[] []
	:	<i>Materiality</i>	
	:		[] [] []
	:	<i>Revenue</i>	
-)	:		[]
(- -	:	<i>Notes</i>	
	:		[]
	:	<i>Short Seller</i>	
	:		[]
	:	<i>Research</i>	
	:		

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() *Hedged item* []
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Monetary items []

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Qualifying insurance policy []

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Sale and leaseback transaction []

Hostile Take over *Agreement date* [] []

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Acquisition date []

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Agreement date for a business combination []

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Date of exchange []

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Measurement date []

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Trade date []

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Grant date []

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Business combination

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Business combination involving entities or business under common control

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Proportionate consolidation

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Material omissions or misstatements

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Biological transformation

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Curtailment (of a defined benefit plan)

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Cash flows

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Prospective application

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Retrospective application

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Development

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تعديلات الخبرة

Experience adjustments

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:

التعويضات

Compensation

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Termination benefits

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Change in accounting estimate

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Cost of disposal

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Cost to sell

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Fixed production overheads

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Variable production overheads

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[] [] [] []

Cost

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Borrowing costs

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Historical cost []

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Costs of conversion []

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Current cost []

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Current service cost []

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Past service cost []

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Cost of purchase []

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Interest cost []

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Cost of inventories []

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() []
*Amortised cost of a financial asset or
financial liability*
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Transaction costs []

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Funding []

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[]
*Exploration for and evaluation of
mineral resources*

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Dividends []

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Accumulating compensated absences

:	
<i>Policyholder</i>	[]
:	
<i>Obligation event</i>	[]
:	
<i>Insured event</i>	[]
:	
<i>Harvest</i>	[]
:	
<i>Equity</i>	[]
:	
<i>Minority interest</i>	[] []
:	
<i>Government</i>	[]
:	
<i>Neutrality</i>	[]
:	
<i>Impairment loss</i>	[]

الخسائر

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Losses

الخفض

[]

Dilution

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Reload option

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Share option

خيارات البيع للأسهم العادية

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Put options on ordinary shares

الخيارات والتعهدات وما فى

حكمها :

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Options , warrants and their equivalents

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Capital

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(:	[]
	:	<i>Profit</i>
	:	
	:	[]
	:	<i>Profit or loss for the period</i>
	:	
	:	[]
	:	<i>Income</i>
	:	
	:	[]
	:	<i>Operation cycle</i>
	:	
	:	[]
	:	<i>Accounting profit or loss</i>
	:	
()	:	()
()	:	(
	:	[]
	:	<i>Taxable profit (tax loss)</i>
	:	
	:	[]
	:	<i>Capitalization</i>
	:	
	:	[]
	:	<i>Closing rate</i>

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Exchange rate

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Spot exchange rate

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Reload feature

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() [] [] []
() *Active market*

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[] [] []
Accounting policies

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[] [] [] [] [] []
Control

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[] [] [] [] []
Joint control

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Liquidity

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Regular way purchase or sale

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Market condition

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Reinsurer

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Subsidiary

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Associate

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Parent

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Vesting conditions

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Discretionary Participation feature

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Goodwill []

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Venturer []

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Net investment in a foreign operation []

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Net assets available for benefit []

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Net realisable value []

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Impracticable [] [] []

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Mutual Entity

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Current tax

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Normal capacity of production facilities

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Related party

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Cost method []

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Weighted average cost formula []

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Equity method []

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Equity method []

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() []
Indirect method of reporting cash flows from operating activities

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() :
Effective interest method []

	:		[]
		<i>Percentage of completion method</i>	
	:		[]
		<i>Projected unit credit method</i>	
()	:		
()			[]
		<i>Employees and others providing similar services</i>	
	:		
		<i>The return on plan assets</i>	[]
	:		
)	(
			[]
		<i>Tax expense (tax income)</i>	
	:		
			[]
		<i>Owner – occupied property</i>	
-	:		
-			[]
		<i>Contract</i>	

	:	Construction contract	[]
()	:	Insurance contract	[]
()	:	Direct insurance contract	[]
()	:	Reinsurance contract	[]
()	:	Cost plus contract	[]
()	:	Share – based payment arrangement	[]
()	:	Fixed price contract	[]

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Onerous contract

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Useful life

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Foreign currency

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Functional currency

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Presentation currency

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Foreign operation

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Discontinued operation

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Component of an entity

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Guaranteed element

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Vesting period

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Interim period

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Exchange difference

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Intrinsic value

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: _____ ()

Temporary differences

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Unbundled

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Hedge effectiveness []

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[] [] [] []
Class of assets

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Understandability

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Solvency

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Forgivable loans

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() *Loans and receivables* []

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Geographical segment

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Reportable Segment

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Business segment

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Financial statements

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Consolidated financial statements

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Separate financial statements

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Interim financial report

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Measurement

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Value in use

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Realizable value

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[] []

Recoverable amount

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Recoverable amount of an asset or cash-generating unit

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Lease payment

:
[]
Revalued amount of an asset

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[]
Residual value

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[] [] []
Entity – specific value

:
[]
Present value

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[]
Actuarial present value of promised retirement benefits

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[]
The present value of a defined benefit obligation

: :
[] [] [] [] []
Carrying amount

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Carrying amount

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Fair value

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[] [] []

Fair value of an asset

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Fair value less cost to sell

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[] [] []

Depreciable amount

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Depreciable amount

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Residual value

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Value in use

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Cash equivalents []

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Weighted average number of ordinary shares outstanding during the period []

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Probable [] [] []

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Group []

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Group of biological assets []

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Disposal group []

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) (Other price risk [] [] []

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Credit risk []

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		<i>Insurance risk</i>	[]
:			
:		<i>Market risk</i>	[]
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:		<i>Liquidity risk</i>	[]
:			
:		<i>Currency risk</i>	[] []
:			
:		<i>Financial risk</i>	[]
:			
:		<i>Interest rate risk</i>	[] []
:			
	()		[]
	()	<i>Inventories</i>	
	()		
:			
:		<i>Provision</i>	[]
:			
		<i>Financial position</i>	[]

()	:	[]
		<i>Post - employment benefits</i>
	:	[]
		<i>Vested benefits</i>
	:	[]
		<i>Employee benefits</i>
()	:	[]
		<i>Short - term employee benefits</i>
()	:	[]
		<i>Other long - term employee benefits</i>
	:	[]
		<i>Vested employee benefits</i>
	:	[]
		<i>Guaranteed benefits</i>
	:	[]
		<i>Government assistance</i>
	:	[]
		<i>Investor in a joint venture</i>

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Participants

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(" " " ")
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Derivatives

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[] []
Joint venture

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المصدقية
[]
Reliability

:
المصروفات
[]
Expenses

:
مضاد الخفض
[]
Antidilution

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Related party transactions

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Cash – settled share – based payment transactions

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Equity- settled share-based payment transactions

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Forecast transactions

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Foreign currency transaction

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Imputed rate of interest

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The interest rate implicit in the lease

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Effective interest rate

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Cedant

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Relevance

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Matching of costs with revenues

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Gains

()			:		
	()			<i>Deposit component</i>	[]
			:		
				<i>Demonstrably committed</i>	[]
			:		
		()			
		()			
		()			
			:		
				<i>Government grants</i>	[] [] []
			:		
				<i>Grants related to assets</i>	[]
			:		
				<i>Grants related to income</i>	[]
			:		
				<i>Parent</i>	[]
			:		
				<i>Subsidiary</i>	[]

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Jointly controlled entity []

:

Reporting Entity []

:

Future economic benefit []

:

()
() *Business* []

:

Agricultural activity []

:

Basic earnings per share []

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Diluted earnings per share []

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Corridor []

:

State (employee benefit) plan []

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Defined contribution plans []

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Defined contribution plans []

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Retirement benefit plans []

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Defined benefit plans []

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Defined benefit plans []

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Post-employment benefit plans

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Multi-employer plans

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Exploration and evaluation expenditures

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[] []

Significant influence

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Cash

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[]

Material

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FIFO (first-in, first-out)

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Cash-generating unit

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Vest