AFRIKAANS TRANSLATION – ILLUSTRATIVE FINANCIAL STATEMENTS

Background
In 1993 South Africa began harmonising its Statements of Generally Accepted Accounting Practice (GAAP) with international standards. This harmonisation was completed in 2001 and the Accounting Practices Board, as accounting standard setter in South Africa, decided in 2004 to issue the text of International Financial Reporting Standards (IFRS) without any amendment. As a result of this decision, no changes, editorial or otherwise, are made to the international text of IFRS before they are issued in South Africa.

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Current situation
As Statements of GAAP have previously been available in Afrikaans, The South African Institute of Chartered Accountants (SAICA) requested the IASCF to provide a quote and timelines for IFRS to be translated into Afrikaans. The IASCF has since responded by specifying the process to be followed for translation. However, because of the significant extent of IFRS, the complexity and the necessity of continuously updating the standards, the capacity to undertake the continuous translation of these standards into Afrikaans or any other official South African language does not currently exist.
.05 To assist members that continue to issue financial statements in Afrikaans, SAICA has provided in Appendix A, a translation of the illustrative financial statement structure per the International Accounting Standard 1 – *Presentation of Financial Statements*.

.06 Appendix B to this circular is a suggested translation of the IFRS Glossary of Terms.

Johannesburg                           IS Schoole
March 2006                              Executive President
### Deel A – Illustratiewe formaat

**XYZ GROEP – BALANSSTAAT SOOS OP 31 DESEMBER 20-2**

(geldeenhede in duisende)

<table>
<thead>
<tr>
<th>BATES</th>
<th>20-2</th>
<th>20-1</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Niebedryfsbates</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Eiendom, aanleg en toerusting</td>
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<td>X</td>
</tr>
<tr>
<td>Klandisiewaarde</td>
<td>X</td>
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<tr>
<td>Ander ontasbare bates</td>
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<td>X</td>
</tr>
<tr>
<td>Beleggings in geassosieerdes</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Finansiële bates beskikbaar vir verkoop</td>
<td>X</td>
<td>X</td>
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<tr>
<td></td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td><strong>Bedryfsbates</strong></td>
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<tr>
<td>Voorraad</td>
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<td>X</td>
</tr>
<tr>
<td>Handelsdebiteure</td>
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<tr>
<td>Ander bedryfsbates</td>
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<td>X</td>
</tr>
<tr>
<td>Kontant en kontantekwivalente</td>
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<tr>
<td></td>
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### XYZ GROEP – BALANSSTAAT OP 31 DESEMBER 20-2

(geldeenhede in duisende )

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<th>20-2</th>
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<tr>
<td>Ander reserves</td>
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<td>X</td>
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<td>Behoue verdienste</td>
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<td>Minderheidsbelang</td>
<td>X</td>
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<td>Bedryfslaste</td>
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<td><strong>Totale ekwiteit en laste</strong></td>
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</table>
XYZ GROEP – INKOMSTESTAAT VIR DIE JAAR
GEËINDIG 31 DESEMBER 20-2

(illustreer die klassifikasie van uitgawes volgens funksie)

(geldeenhede in duisende )

<table>
<thead>
<tr>
<th></th>
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<tr>
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<td>(X)</td>
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<tr>
<td>Bruto wins</td>
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<td>X</td>
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<tr>
<td>Ander inkomste</td>
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<td>X</td>
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<td>Verspreidingskoste</td>
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<td>(X)</td>
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<tr>
<td>Ander uitgawes</td>
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<td>(X)</td>
</tr>
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<td>(X)</td>
<td>(X)</td>
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<tr>
<td>Deel van wins van geassosieerdes*</td>
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<td>X</td>
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<tr>
<td><strong>Wins voor belasting</strong></td>
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<td>X</td>
</tr>
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<td>Inkomstebelastinguitgawe</td>
<td>(X)</td>
<td>(X)</td>
</tr>
<tr>
<td><strong>Wins vir die tydperk</strong></td>
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<td>X</td>
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<tr>
<td>Ekwiteitshouers van die moeder/houer</td>
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<tr>
<td></td>
<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>

* Dit beteken die gedeelte van geassosieerdes se wins toeskryfbaar aan ekwiteitshouers van die geassosieerdes, dus is dit na belasting en minderheidsbelange in die geassosieerdes.
XYZ GROEP – INKOMSTESTAAT VIR DIE JAAR GEËINDIG
31 DESEMBER 20-2

(illustreer die klassifikasie van uitgawes volgens aard)

geldeenhede in duisende)

<table>
<thead>
<tr>
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<th>20-1</th>
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</thead>
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<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Ander inkomste</td>
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<td>X</td>
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<tr>
<td>Werk deur die entiteit gedoen en gekapitaliseer</td>
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<td>X</td>
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<tr>
<td>Grondstowwe en verbruiksgoedere benut</td>
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<td>(X)</td>
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<tr>
<td>Werknemervoortdeeluitgawe</td>
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<td>(X)</td>
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<td>Waardevermindering- en amortisasie-uitgawe</td>
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<td>(X)</td>
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<tr>
<td>Waardedaling van eiendom, aanleg en toerusting*</td>
<td>(X)</td>
<td>(X)</td>
</tr>
<tr>
<td>Ander uitgawes</td>
<td>(X)</td>
<td>(X)</td>
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<tr>
<td>Finansieringskoste</td>
<td>(X)</td>
<td>(X)</td>
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<tr>
<td>Deel van wins van geassosieerdes</td>
<td>X</td>
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</tr>
<tr>
<td><strong>Wins voor belasting</strong></td>
<td>X</td>
<td>X</td>
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<tr>
<td>Inkomstebelastinguitgawe</td>
<td>(X)</td>
<td>(X)</td>
</tr>
<tr>
<td><strong>Wins vir die tydperk</strong></td>
<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>

Toeskryfbaar aan:

Ekwiteitshouers van die moeder/houer | X    | X    |
Minderheidsbelang | X    | X    |

X    | X

* In ’n inkomstestaat waarin uitgawes volgens aard geklassifiseer word, word waardedaling van eiendom, aanleg en toerusting as ’n afsonderlike lynitem getoon. Daarenteen word waardedaling ingesluit by die funksie(s) waarop dit betrekking het indien uitgawes volgens funksie geklassifiseer word.
**XYZ GROEP – STAAT VAN VERANDERINGE IN EKWITEIT VIR DIE JAAR GEÉINDIG 31 DESEMBER 20-2**

(geldeenhede in duisende)

<table>
<thead>
<tr>
<th></th>
<th>Aandelekapitaal</th>
<th>Onder reserwes</th>
<th>Omrekeningsreserwe</th>
<th>Behou verdienste</th>
<th>Totaal</th>
<th>Minderheidsbelang</th>
<th>Totale ekwiteit</th>
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<td>X</td>
<td>X</td>
<td>(X)</td>
<td>(X)</td>
<td>X</td>
<td>X</td>
<td>X (X)</td>
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<td>Veranderinge in rekeningkundige beleid</td>
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<td>X</td>
<td>(X)</td>
<td>(X)</td>
<td>X</td>
<td>X</td>
<td>X (X)</td>
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<td><strong>Veranderinge in ekwiteit vir 20-1</strong></td>
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<td></td>
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<td></td>
<td></td>
<td>X (X)</td>
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<tr>
<td>Winsté met eiendomsherwaardasie</td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X (X)</td>
</tr>
<tr>
<td>Finansiële bates beskikbaar vir verkoop:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X (X)</td>
</tr>
<tr>
<td>Waardasiewinsté/(-verliese) na ekwiteit geneem</td>
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<td>(X)</td>
<td>(X)</td>
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<td></td>
<td></td>
<td>X (X)</td>
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<tr>
<td>Oorgedra na wins of verlies met verkoop</td>
<td>(X)</td>
<td>(X)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X (X)</td>
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<tr>
<td><strong>Kontantvloeisiskeyse:</strong></td>
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<td></td>
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<td></td>
<td></td>
<td>X (X)</td>
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<tr>
<td>Winsté(-Verliese) na ekwiteit geneem</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X (X)</td>
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<tr>
<td>Oorgedra na wins of verlies vir die tydperk</td>
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<td>X</td>
<td>X</td>
<td></td>
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<td>X (X)</td>
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<tr>
<td>Oorgedra na aanvanklike drabedrag van verskanste items</td>
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<td>(X)</td>
<td></td>
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<td></td>
<td></td>
<td>X (X)</td>
</tr>
<tr>
<td>Valutaverskille met omrekening van buitelandse bedrywighede</td>
<td>(X)</td>
<td>(X)</td>
<td>(X)</td>
<td>(X)</td>
<td></td>
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<td>X (X)</td>
</tr>
<tr>
<td>Belasting op items direk geneem na of oorgedra vanaf ekwiteit</td>
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<td>(X)</td>
<td>(X)</td>
<td>(X)</td>
<td></td>
<td></td>
<td>X (X)</td>
</tr>
<tr>
<td><strong>Netto inkomste direk in ekwiteit erken</strong></td>
<td>X</td>
<td>(X)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X (X)</td>
</tr>
<tr>
<td>Wins vir die tydperk</td>
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<tr>
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<td>(X)</td>
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<td>(X)</td>
<td>(X)</td>
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<td></td>
<td>X (X)</td>
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<tr>
<td>Uitreiking van aandelekapitaal</td>
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<td></td>
<td></td>
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<td>X</td>
<td>(X)</td>
<td>(X)</td>
<td>X</td>
<td>X</td>
<td>X (X)</td>
</tr>
</tbody>
</table>

* Indien wesenslik word ander reserwes in komponente ontleed.
**XYZ GROEP – STAAT VAN VERANDERINGE IN EKWITEIT VIR DIE JAAR GEËINDIG 31 DESEMBER 20-2 (vervolg)**

(geldeenhede in duisende )

<table>
<thead>
<tr>
<th></th>
<th>Toeskryfbaar aan ekwiteitshouers van die</th>
<th>Minderheids-</th>
<th>Totale ekwiteit</th>
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<td>Ander reserves*</td>
<td>Omrekeningsreserwe</td>
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<td>(X)</td>
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<tr>
<td>Finansiële bates beskikbaar vir verkoop:</td>
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<tr>
<td>Waarsiedewinst(-verliese) na ekwiteit geneem</td>
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<td></td>
<td>(X)</td>
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<tr>
<td>Oorgedra na wins of verlies met verkoop</td>
<td>X</td>
<td></td>
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<td>Kontantvloeiskanse:</td>
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<td>Oorgedra na wins of verlies vir die tydperk</td>
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<tr>
<td>Oorgedra na aanvanklike drabedrag van verskanste items</td>
<td>(X)</td>
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<td>(X)</td>
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<tr>
<td>Valutasverskille met omrekening van buitelandse bedrywighede</td>
<td>(X)</td>
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<tr>
<td>Belasting op items direk geneem na of oorgedra vanaf ekwiteit</td>
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<td>X</td>
<td>X</td>
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<tr>
<td>Netto inkomste direk in ekwiteit erken</td>
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<td></td>
<td>(X)</td>
</tr>
<tr>
<td>Wins vir die tydperk</td>
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<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Totale erkende inkomste en uitgawes vir die tydperk</td>
<td>(X)</td>
<td>(X)</td>
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<tr>
<td>Dividende</td>
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<tr>
<td>Uitreiking van aandelekapitaal</td>
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<td>X</td>
<td>(X)</td>
</tr>
</tbody>
</table>

’n Alternatiewe metode vir die aanbieding van veranderinge in ekwiteit word op die volgende bladsy geïllustreer.

Issued March 2006
**XYZ GROEP – STAAT VAN ERKENDE INKOMSTE EN UITGAWES VIR DIE JAAR GEËINDIG 31 DESEMBER 20-2**

(geldeenhood in duisende)

<table>
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<tr>
<th></th>
<th>20-2</th>
<th>20-1</th>
</tr>
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<td>Winste/verliese met herwaardasie van eiendomme</td>
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</tr>
<tr>
<td>Finansiële bates beskikbaar vir verkoop:</td>
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<td></td>
</tr>
<tr>
<td>Waardasiewinste/(verliese) na ekwiteit geneem</td>
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<td>(X)</td>
</tr>
<tr>
<td>Oorgedra na wins of verlies met verkoop</td>
<td>X</td>
<td>(X)</td>
</tr>
<tr>
<td>Kontantvloeiskanse:</td>
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<td></td>
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<tr>
<td>Winste/(Verliese) na ekwiteit geneem</td>
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<td>X</td>
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<td>X</td>
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<td>(X)</td>
</tr>
<tr>
<td>verskanste items</td>
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<td></td>
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<tr>
<td>Valutaverskille met omrekening van buitelandse</td>
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<td></td>
</tr>
<tr>
<td>bedrywighede</td>
<td>(X)</td>
<td>(X)</td>
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<td>Aktuariële winste/(verliese) op omskrew voordeel-planne</td>
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<td>(X)</td>
</tr>
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Toeskryfbaar aan:

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Ekwiteitshouers van moeder/houer

Issued March 2006
### Deel B – Woordelys van Terme

<table>
<thead>
<tr>
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<th>Afrikaans</th>
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<td>IAS 12.5</td>
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<td>accumulating compensated absences</td>
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<td>verkrygingsdatum</td>
<td>IFRS 3.A</td>
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<td>aktiewe mark</td>
<td>IAS 36.6, IAS 38.8</td>
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<td>aktuariële aannames</td>
<td>IAS 19.72-73</td>
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<td>aktuariële winste en verliesie</td>
<td>IAS 19.7</td>
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<td>actuarial present value of promised retirement benefits</td>
<td>aktuariële teenswoordige waarde van beloofde aftreevoordele</td>
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<td>adjusting events after the balance sheet date</td>
<td>aansuiweringsgebeure na die balansstaatdatum</td>
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<td>(waardevermindering)</td>
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<td>IAS 32.52(d)</td>
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Issued March 2006
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<td>omskreweydrae-planne</td>
<td>IAS 19.7, IAS 26.8</td>
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<td>onterkenning (van ‘n finansiële instrument)</td>
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<td>IAS 32AG15-16</td>
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<td>ontwikkeling</td>
<td>IAS 38.8</td>
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<td>IAS 33.31</td>
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<td>IAS 17.4</td>
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<td>effektiewerente-metode</td>
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<td>werknemervoordele</td>
<td>IAS 19.7</td>
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<td>werknemers en andere wat soortgelyke dienste verskaf</td>
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<td>IFRS 2.A</td>
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<td>ekwiteitsmetode</td>
<td>IAS 28.2</td>
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<td>IAS 10.3</td>
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<td>billikewaarde-rentekoersrisiko</td>
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<td>billike waarde min kostes om te verkoop</td>
<td>IAS 36.6</td>
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<td>EIEU (eerste-in-eerste-uit)</td>
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<td>IAS 32.11</td>
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Issued March 2006
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<th>English</th>
<th>Afrikaans</th>
<th>Standard</th>
</tr>
</thead>
<tbody>
<tr>
<td>financial liability</td>
<td>finansiële las</td>
<td>IAS 32.11</td>
</tr>
<tr>
<td>financial position</td>
<td>finansiële stand</td>
<td>F.47</td>
</tr>
<tr>
<td>financial risk</td>
<td>finansiële risiko</td>
<td>IFRS 4.A</td>
</tr>
<tr>
<td>financial statements</td>
<td>finansiële state</td>
<td>IAS 1.8,</td>
</tr>
<tr>
<td>financing activities</td>
<td>finansieringsaktiwiteite</td>
<td>IAS 7.6</td>
</tr>
<tr>
<td>finite useful life</td>
<td>beperkte nutsduur</td>
<td>IAS 38.88</td>
</tr>
<tr>
<td>firm commitment</td>
<td>vaste verbintenis</td>
<td>IAS 39.9</td>
</tr>
<tr>
<td>firm purchase commitment</td>
<td>vaste koopverbintenis</td>
<td>IFRS 5.A</td>
</tr>
<tr>
<td>first IFRS financial statements</td>
<td>eerste IFRS finansiële state</td>
<td>IFRS 1.A</td>
</tr>
<tr>
<td>first IFRS reporting period</td>
<td>eerste IFRS-verslagdoeningstydperk</td>
<td>IFRS 1.A</td>
</tr>
<tr>
<td>first-time adopter</td>
<td>eerstekeer toepasser</td>
<td>IFRS 1.A</td>
</tr>
<tr>
<td>fixed price contract</td>
<td>vasteprys-kontrak</td>
<td>IAS 11.3</td>
</tr>
<tr>
<td>fixed production overheads</td>
<td>vaste produksidekoste</td>
<td>IAS 2.12</td>
</tr>
<tr>
<td>forecast transaction</td>
<td>voorspelde transaksie</td>
<td>IAS 39.9</td>
</tr>
<tr>
<td>Term</td>
<td>Afrikaans Translation</td>
<td>IAS Code</td>
</tr>
<tr>
<td>-------------------------------</td>
<td>-----------------------</td>
<td>----------</td>
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<tr>
<td>foreign currency</td>
<td>buitelandse geldeenheid</td>
<td>IAS 21.8</td>
</tr>
<tr>
<td>foreign currency transaction</td>
<td>valutatransaksie</td>
<td>IAS 21.20</td>
</tr>
<tr>
<td>foreign operation</td>
<td>buitelandse bedrywigheid</td>
<td>IAS 21.8</td>
</tr>
<tr>
<td>forgivable loans</td>
<td>kwytskeldbare lenings</td>
<td>IAS 20.3</td>
</tr>
<tr>
<td>functional currency</td>
<td>funksionele geldeenheid</td>
<td>IAS 21.8</td>
</tr>
<tr>
<td>funding</td>
<td>befondsing</td>
<td>IAS 19.49, IAS 26.8</td>
</tr>
<tr>
<td>future economic benefit</td>
<td>toekomstige ekonomiese voordeel</td>
<td>F.53</td>
</tr>
<tr>
<td>gains</td>
<td>winste</td>
<td>F.75</td>
</tr>
<tr>
<td>geographical segments</td>
<td>geografiese segmente</td>
<td>IAS 14.9</td>
</tr>
<tr>
<td>going concern</td>
<td>lopende saak</td>
<td>IAS 1.23-24, F.23</td>
</tr>
<tr>
<td>goodwill</td>
<td>klandisiewaarde</td>
<td>IFRS 3.A</td>
</tr>
<tr>
<td>government</td>
<td>regering</td>
<td>IAS 20.3</td>
</tr>
<tr>
<td>government assistance</td>
<td>staatshulp</td>
<td>IAS 20.3</td>
</tr>
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<td>government grants</td>
<td>staatstoekennings</td>
<td>IAS 20.3</td>
</tr>
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<td>grant date</td>
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<td>IFRS 2.A</td>
</tr>
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<td>English</td>
<td>Afrikaans Translation</td>
<td>IFRS Reference</td>
</tr>
<tr>
<td>---------------------------------------------</td>
<td>-----------------------</td>
<td>-----------------</td>
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<tr>
<td>grants related to assets</td>
<td>toekennings wat met bates verband hou</td>
<td>IAS 20.3</td>
</tr>
<tr>
<td>grants related to income</td>
<td>toekennings wat met inkomste verband hou</td>
<td>IAS 20.3</td>
</tr>
<tr>
<td>gross investment in the lease</td>
<td>bruto belegging in die huur</td>
<td>IAS 17.4</td>
</tr>
<tr>
<td>group</td>
<td>groep</td>
<td>IAS 21.8, IAS 27.4</td>
</tr>
<tr>
<td>group administration (employee benefit) plans</td>
<td>groepadministrasie (werknemervoordeel)-planne</td>
<td>IAS 19.33</td>
</tr>
<tr>
<td>group of biological assets</td>
<td>groep biologiese bates</td>
<td>IAS 41.5</td>
</tr>
<tr>
<td>guaranteed benefits</td>
<td>gewaarborgde voordele</td>
<td>IFRS 4.A</td>
</tr>
<tr>
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<td>gewaarborgde element</td>
<td>IFRS 4.A</td>
</tr>
<tr>
<td>guaranteed residual value</td>
<td>gewaarborgde reswaarde</td>
<td>IAS 17.4</td>
</tr>
<tr>
<td>harvest</td>
<td>oes</td>
<td>IAS 41.5</td>
</tr>
<tr>
<td>hedge effectiveness</td>
<td>skansdoeltreffendheid</td>
<td>IAS 39.9</td>
</tr>
<tr>
<td>hedged item</td>
<td>verskansde item</td>
<td>IAS 39.9</td>
</tr>
<tr>
<td>English Term</td>
<td>Afrikaans Term</td>
<td>IAS/IFRS Reference</td>
</tr>
<tr>
<td>-------------------------------</td>
<td>---------------------------------</td>
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<td>verskansingsinstrument</td>
<td>IAS 39.9</td>
</tr>
<tr>
<td>held-to-maturity investment</td>
<td>belegging gehou tot verval</td>
<td>IAS 39.9</td>
</tr>
<tr>
<td>highly probable</td>
<td>hoogs waarskynlik</td>
<td>IFRS 5.A</td>
</tr>
<tr>
<td>hire-purchase contract</td>
<td>huurkoopooreenkoms</td>
<td>IAS 17.6</td>
</tr>
<tr>
<td>historical cost</td>
<td>historiese koste</td>
<td>F.100(a)</td>
</tr>
<tr>
<td>hyperinflation</td>
<td>hiperinflasie</td>
<td>IAS 29.2-3</td>
</tr>
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<td>impairment loss</td>
<td>waardedalingsverlies</td>
<td>IAS 16.6, IAS 36.6, IAS 38.8</td>
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<tr>
<td>impracticable</td>
<td>onprakties</td>
<td>IAS 1.11</td>
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<td>imputed rate of interest</td>
<td>toegerekende rentkoers</td>
<td>IAS 18.11</td>
</tr>
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<td>inception of a lease</td>
<td>ontstaan van ‘n huur</td>
<td>IAS 17.4</td>
</tr>
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<td>income</td>
<td>inkomste. Let daarop dat die woord “inkomste” in Afrikaans gebruik word met verwysing na beide “revenue” en “income”.</td>
<td>F.70(a)</td>
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<td>indefinite useful life</td>
<td>onbepaalde nutsduur</td>
<td>IAS 38.88</td>
</tr>
</tbody>
</table>

Issued March 2006
<table>
<thead>
<tr>
<th>English Term</th>
<th>Afrikaans Term</th>
<th>IFRS/IAS Section</th>
</tr>
</thead>
<tbody>
<tr>
<td>incremental borrowing rate of interest</td>
<td>inkrementele leenrentekoers</td>
<td>IAS 17.4</td>
</tr>
<tr>
<td>(lessee's)</td>
<td></td>
<td></td>
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<td>indirect method of reporting cash flows from</td>
<td>indirekte metode van verslagdoening oor</td>
<td>IAS 7.18(b)</td>
</tr>
<tr>
<td>operating activities</td>
<td>kontantvloei uit bedryfsaktiwiteite</td>
<td></td>
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<tr>
<td>initial direct costs</td>
<td>aanvanklike direkte koste</td>
<td>IAS 17.4</td>
</tr>
<tr>
<td>insurance asset</td>
<td>versekeringsbate</td>
<td>IFRS 4.A</td>
</tr>
<tr>
<td>insurance contract</td>
<td>versekeringskontrak</td>
<td>IFRS 4.A</td>
</tr>
<tr>
<td>insurance liability</td>
<td>versekeringslas</td>
<td>IFRS 4.A</td>
</tr>
<tr>
<td>insurance risk</td>
<td>versekeringsrisiko</td>
<td>IFRS 4.A</td>
</tr>
<tr>
<td>insured event</td>
<td>versekerde gebeurtenis</td>
<td>IFRS 4.A</td>
</tr>
<tr>
<td>insurer</td>
<td>versekeraar</td>
<td>IFRS 4.A</td>
</tr>
<tr>
<td>intangible asset</td>
<td>ontasbare bate</td>
<td>IAS 38.8</td>
</tr>
<tr>
<td>interest cost (for an employee benefit plan)</td>
<td>rentekoste (vir 'n werknemervoordeel-plan)</td>
<td>IAS 19.7</td>
</tr>
<tr>
<td>interest rate implicit in the lease</td>
<td>rentekoers implisiet in die huur</td>
<td>IAS 17.4</td>
</tr>
</tbody>
</table>
interim financial report  tussentydse finansiële verslag  IAS 34.4
interim period  tussentydse tydperk  IAS 34.4
International Financial Reporting Standards (IFRS)  Internasionale Finansiële Rapportering Stanrides (IFRS)
intrinsic value  intrinsieke waarde  IFRS 2.A
inventories  voorraad  IAS 2.6, IAS 2.8
investing activities  beleggingsaktiwiteite  IAS 7.6
investment property  beleggingseiendom  IAS 40.4
investor in a joint venture  belegger in ‘n gesamentlike onderneming  IAS 31.3
joint control  gesamentlike beheer  IAS 24.9
joint venture  gesamentlike onderneming  IAS 31.3
jointly controlled entity  gesamentlikbeheerde-entiteit  IAS 31.24
key management personnel  sleutelbestuurspersoneel  IAS 24.9
lease  huur  IAS 17.4
lease term
legal obligation
lessee's incremental borrowing rate of interest
liability
liability adequacy test
liquidity
liquidity risk
loans and receivables
losses
market condition
market risk
master netting arrangement
matching of costs with revenues
material
materiality
measurement
<table>
<thead>
<tr>
<th>Term</th>
<th>Afrikaans Translation</th>
<th>IFRS/IAS Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>measurement date</td>
<td>metingsdatum</td>
<td>IFRS 2.A</td>
</tr>
<tr>
<td>minimum lease payments</td>
<td>minimum huurbetalings</td>
<td>IAS 17.4</td>
</tr>
<tr>
<td>minority interest</td>
<td>minderheidsbelang</td>
<td>IAS 27.4, IFRS 3.A</td>
</tr>
<tr>
<td>monetary items</td>
<td>monetère items</td>
<td>IAS 21.8, IAS 29.12, IAS 38.8</td>
</tr>
<tr>
<td>multi-employer (benefit) plans</td>
<td>multiwerkgewert(voordeel)-planne</td>
<td>IAS 19.7</td>
</tr>
<tr>
<td>mutual entity</td>
<td>onderlinge entiteit</td>
<td>IFRS 3.A</td>
</tr>
<tr>
<td>net assets available for benefits</td>
<td>netto bates beskikbaar vir voordele</td>
<td>IAS 26.8</td>
</tr>
<tr>
<td>net investment in a foreign operation</td>
<td>netto belegging in 'n buitelandse bedrywigheid</td>
<td>IAS 21.8</td>
</tr>
<tr>
<td>net investment in the lease</td>
<td>netto belegging in die huur</td>
<td>IAS 17.4</td>
</tr>
<tr>
<td>net realisable value</td>
<td>netto realiseerbare waarde</td>
<td>IAS 2.6, IAS 2.7</td>
</tr>
<tr>
<td>neutrality</td>
<td>onpartydigheid</td>
<td>F.36</td>
</tr>
<tr>
<td>non-adjusting events after the balance</td>
<td>nie-aansuiweringsgebeure</td>
<td></td>
</tr>
<tr>
<td>sheet date</td>
<td>na die balansstataaldatum</td>
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</table>

Issued March 2006
<table>
<thead>
<tr>
<th>English Term</th>
<th>Afrikaans Translation</th>
<th>IFRS/IAS Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>non-cancellable lease</td>
<td>niekanselleerbare huur</td>
<td>IAS 17.4</td>
</tr>
<tr>
<td>non-current asset</td>
<td>niebedryfsbate</td>
<td>IFRS 5.A</td>
</tr>
<tr>
<td>normal capacity of production</td>
<td>normale kapasiteit van produksiefasiliteite</td>
<td>IAS 2.13</td>
</tr>
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<td>facilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>notes</td>
<td>aantekeninge</td>
<td>IAS 1.11</td>
</tr>
<tr>
<td>obligating event</td>
<td>verpligtende gebeurtenis</td>
<td>IAS 37.10</td>
</tr>
<tr>
<td>obligation</td>
<td>verpligting</td>
<td>F.60</td>
</tr>
<tr>
<td>offsetting</td>
<td>verrekening</td>
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<td>onerous contract</td>
<td>beswarende kontrak</td>
<td>IAS 37.10</td>
</tr>
<tr>
<td>opening IFRS balance sheet</td>
<td>openingsbalansstaat volgens IFRS</td>
<td>IFRS 1.A</td>
</tr>
<tr>
<td>operating activities</td>
<td>bedryfsaktiwiteite</td>
<td>IAS 7.6</td>
</tr>
<tr>
<td>operating cycle</td>
<td>bedryfsiklus</td>
<td>IAS 1.59</td>
</tr>
<tr>
<td>operating lease</td>
<td>bedryfshuur</td>
<td>IAS 17.4</td>
</tr>
<tr>
<td>options, warrants and their</td>
<td>opsies, sekuriteitsregte en hul ekwivalente</td>
<td>IAS 33.5</td>
</tr>
<tr>
<td>equivalents</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ordinary share</td>
<td>gewone aandeel</td>
<td>IAS 33.5</td>
</tr>
<tr>
<td>originated loans and receivables</td>
<td>gegenereerde lenings en debiteure</td>
<td></td>
</tr>
<tr>
<td>Term</td>
<td>Afrikaans Translation</td>
<td>IFRS Reference</td>
</tr>
<tr>
<td>-------------------------------------------</td>
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<tr>
<td>other long-term employee benefits</td>
<td>ander langtermyn-werknamervoordele</td>
<td>IAS 19.7</td>
</tr>
<tr>
<td>owner-occupied property</td>
<td>eienaargeokkupeerde eiendom</td>
<td>IAS 4 70.4</td>
</tr>
<tr>
<td>parent</td>
<td>moeder/houer</td>
<td>IAS 27.4, IFRS 3.A</td>
</tr>
<tr>
<td>participants</td>
<td>deelnemers</td>
<td>IAS 26.8</td>
</tr>
<tr>
<td>past service cost</td>
<td>verstrekediens-koste</td>
<td>IAS 19.7</td>
</tr>
<tr>
<td>percentage of completion method</td>
<td>persentasie-van-voltooing-metode</td>
<td>IAS 11.25</td>
</tr>
<tr>
<td>performance</td>
<td>prestatie</td>
<td>F.47</td>
</tr>
<tr>
<td>plan assets (of an employee benefit plan)</td>
<td>planbates (van ‘n werknemervoordeelplan)</td>
<td>IAS 19.7</td>
</tr>
<tr>
<td>policyholder</td>
<td>polishouer</td>
<td>IFRS 4.A</td>
</tr>
<tr>
<td>post-employment benefits</td>
<td>nadiensvoordele</td>
<td>IAS 19.7</td>
</tr>
<tr>
<td>post-employment benefit plans</td>
<td>nadiensvoordeel-planne</td>
<td>IAS 19.7</td>
</tr>
<tr>
<td>potential ordinary share</td>
<td>potensiële gewone aandeel</td>
<td>IAS 33.5</td>
</tr>
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<td>aanbiedingsgeldenheid</td>
<td>IAS 21.8</td>
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<tr>
<td>Term</td>
<td>Translation</td>
<td>Reference</td>
</tr>
<tr>
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<td>present value</td>
<td>teenswoordige waarde</td>
<td>F.100(d)</td>
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<td>present value of a defined benefit</td>
<td>teenswoordige waarde van 'n omskreweweoordeel-verplichting</td>
<td>IAS 19.7</td>
</tr>
<tr>
<td>obligation</td>
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<td></td>
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<tr>
<td>previous GAAP</td>
<td>vorige AARP</td>
<td>IFRS 1.A</td>
</tr>
<tr>
<td>price risk</td>
<td>prysrisiko</td>
<td>IAS 32.52(a)(iii)</td>
</tr>
<tr>
<td>primary financial instruments</td>
<td>primêre finansiële instrumente</td>
<td>IAS 32.AG15</td>
</tr>
<tr>
<td>prior period errors</td>
<td>foute in vorige tydperke</td>
<td>IAS 8.5</td>
</tr>
<tr>
<td>probable</td>
<td>waarskynlik</td>
<td>IFRS 3.A, IFRS 5.A</td>
</tr>
<tr>
<td>profit</td>
<td>wins</td>
<td>F.105, F.107</td>
</tr>
<tr>
<td>projected unit credit method</td>
<td>metode vir geprojekteerde kredieteenhede</td>
<td>IAS 19.64-66</td>
</tr>
<tr>
<td>property, plant and equipment</td>
<td>eiendom, aanleg en toerusting</td>
<td>IAS 16.6</td>
</tr>
<tr>
<td>proportionate consolidation</td>
<td>eweredige konsolidasie</td>
<td>IAS 31.3</td>
</tr>
<tr>
<td>prospective application</td>
<td>vooruitwerkende toepassing</td>
<td>IAS 8.5</td>
</tr>
<tr>
<td>provision</td>
<td>voorsiening</td>
<td>IAS 37.10</td>
</tr>
<tr>
<td>prudence</td>
<td>omsigtigheid</td>
<td>F.37</td>
</tr>
</tbody>
</table>

Issued March 2006
put options (on ordinary shares) verkoopopsie (op gewone aandele) IAS 33.5
qualifying insurance policy kwalifiserende versekeringspolis IAS 19.7
realisable value realiseerbare waarde F.100(c)
recognition erkenning F.82, F.83
recoverable amount verhaalbare bedrag IAS 36.6, IFRS 5.A
recoverable amount verhaalbare bedrag IAS 16.6
regular way purchase or sale gewonemanier-koop of-verkoop IAS 39.9
reinsurance assets herversekeringsbates IFRS 4.A
reinsurance contract herversekeringskontrak IFRS 4.A
reinsurance herverseking IFRS 4.A
related party verwante party IAS 24.9
related party transaction verwanteparty-transaksie IAS 24.9
relevance toepaslikheid F.26
reliability betroubaarheid F.31
reload feature herlaai-kenmerk IFRS 2.A
reload option herlaai-opsie IFRS 2.A

Issued March 2006
<table>
<thead>
<tr>
<th>English</th>
<th>Afrikaans Translation</th>
<th>Standard ID</th>
</tr>
</thead>
<tbody>
<tr>
<td>reportable segment</td>
<td>rapporteerbare segment</td>
<td>IAS 14.9</td>
</tr>
<tr>
<td>reporting date</td>
<td>verslagdoeningsdatum</td>
<td>IFRS 1.A</td>
</tr>
<tr>
<td>reporting entity</td>
<td>verslagdoenende entiteit</td>
<td>F.8</td>
</tr>
<tr>
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<td>verslagdoenende entiteit</td>
<td>IFRS 3.A</td>
</tr>
<tr>
<td>research</td>
<td>navorsing</td>
<td>IAS 38.8</td>
</tr>
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<td>residual value</td>
<td>reswaarde</td>
<td>IAS 16.6</td>
</tr>
<tr>
<td>residual value (of an intangible asset)</td>
<td>reswaarde (van ‘n ontasbare bate)</td>
<td>IAS 16.6, IAS 38.8</td>
</tr>
<tr>
<td>restructuring</td>
<td>herstrukturering</td>
<td>IAS 37.10</td>
</tr>
<tr>
<td>retirement benefit plans</td>
<td>aftreevoordeelplanne</td>
<td>IAS 26.8</td>
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<tr>
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<td>terugwerkende toepassing</td>
<td>IAS 8.5</td>
</tr>
<tr>
<td>retrospective restatement</td>
<td>terugwerkende herstatering</td>
<td>IAS 8.5</td>
</tr>
<tr>
<td>return on plan assets (of an employee benefit plan)</td>
<td>opbrengs op planbates (van ‘n werknemervoordeel-plan)</td>
<td>IAS 19.7</td>
</tr>
<tr>
<td>revaluation</td>
<td>herwaardasie</td>
<td>F.81</td>
</tr>
<tr>
<td>revalued amount of an asset</td>
<td>herwaardeerde bedrag van ‘n bate</td>
<td>IAS 16.31</td>
</tr>
<tr>
<td>English</td>
<td>Afrikaans</td>
<td>IAS</td>
</tr>
<tr>
<td>---------------------------------------------</td>
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<tr>
<td>revenue</td>
<td>inkomste. Let daarop dat daar in Afrikaans nie onderskei word tussen &quot;income&quot; en &quot;revenue&quot; nie.</td>
<td>IAS 18.7</td>
</tr>
<tr>
<td>reverse acquisition</td>
<td>omgekeerde verkryging</td>
<td>IFRS 3.21</td>
</tr>
<tr>
<td>rewards associated with a leased asset</td>
<td>vergoeding verbonde aan ‘n gehuurde bate</td>
<td>IAS 17.7</td>
</tr>
<tr>
<td>risks associated with a leased asset</td>
<td>risiko’s verbonde aan ‘n gehuurde bate</td>
<td>IAS 17.7</td>
</tr>
<tr>
<td>sale and leaseback transaction</td>
<td>verkoop-en-terughuurtransaksie</td>
<td>IAS 17.58</td>
</tr>
<tr>
<td>segment assets</td>
<td>segmentbates</td>
<td>IAS 14.16</td>
</tr>
<tr>
<td>segment expense</td>
<td>segmentuitgawe</td>
<td>IAS 14.16</td>
</tr>
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<td>segment result</td>
<td>segmentresultaat</td>
<td>IAS 14.16</td>
</tr>
<tr>
<td>segment revenue</td>
<td>segmentinkomste</td>
<td>IAS 14.16</td>
</tr>
<tr>
<td>separate financial statements</td>
<td>afsonderlike finansiële state</td>
<td>IAS 27.4, IAS 31.3</td>
</tr>
<tr>
<td>set-off, legal right of settlement (of employee benefit obligations)</td>
<td>verrekening, wetlike reg tot werknemervoordeel-verplichtinge</td>
<td>IAS 19.112</td>
</tr>
<tr>
<td><strong>settlement date</strong></td>
<td><strong>vereffeningsdatum</strong></td>
<td><strong>IAS 39.AG56</strong></td>
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<tr>
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<td><strong>settlement value</strong></td>
<td><strong>vereffeningswaarde</strong></td>
<td><strong>F.100(c)</strong></td>
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<td><strong>share-based payment arrangement</strong></td>
<td><strong>aandeelgebaseerde-betalingsreëling</strong></td>
<td><strong>IFRS 2.A</strong></td>
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<td><strong>share-based payment transaction</strong></td>
<td><strong>aandeelgebaseerde-betalingstransaksie</strong></td>
<td><strong>IFRS 2.A</strong></td>
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<tr>
<td><strong>share option</strong></td>
<td><strong>aandeelopsie</strong></td>
<td><strong>IFRS 2.A</strong></td>
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<td><strong>short seller</strong></td>
<td><strong>kort verkoper</strong></td>
<td><strong>IAS 39.AG15</strong></td>
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<td><strong>short-term employee benefits</strong></td>
<td><strong>korttermynwerknemervoordele</strong></td>
<td><strong>IAS 19.7</strong></td>
</tr>
<tr>
<td><strong>significant influence</strong></td>
<td><strong>beduidende invloed</strong></td>
<td><strong>IAS 24.9, IAS 28.2, IAS 31.3</strong></td>
</tr>
<tr>
<td><strong>solvency</strong></td>
<td><strong>solvensie</strong></td>
<td><strong>F.16</strong></td>
</tr>
<tr>
<td><strong>spot exchange rate</strong></td>
<td><strong>sigwisselkoers/sigkoers</strong></td>
<td><strong>IAS 21.8</strong></td>
</tr>
<tr>
<td><strong>State (employee benefit) plan</strong></td>
<td><strong>staatsplan (vir werknemervoordele)</strong></td>
<td><strong>IAS 19.37</strong></td>
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<tr>
<td><strong>subsidiary</strong></td>
<td><strong>filiaal</strong></td>
<td><strong>IFRS 3.A, IAS 27.4, IAS 28.2</strong></td>
</tr>
<tr>
<td><strong>substance over form</strong></td>
<td><strong>wese bo vorm</strong></td>
<td><strong>F.35, IAS 8.7-10</strong></td>
</tr>
</tbody>
</table>
### Afrikaans Translation – Circular 4/2006

**Illustrative Financial Statements**

<table>
<thead>
<tr>
<th>English Term</th>
<th>Afrikaans Term</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax base of an asset or liability</td>
<td>Belastingbasis van ’n bate of las</td>
<td>IAS 12.5</td>
</tr>
<tr>
<td>Tax expense (tax income)</td>
<td>Belastinguitgawe (belastinginkomste)</td>
<td>IAS 12.5, IAS 12.6</td>
</tr>
<tr>
<td>Taxable profit (tax loss)</td>
<td>Belasbare wins (belastingverlies)</td>
<td>IAS 12.5</td>
</tr>
<tr>
<td>Taxable temporary difference</td>
<td>Belasbare tydelike verskil</td>
<td>IAS 12.5</td>
</tr>
<tr>
<td>Temporary difference</td>
<td>Tydelike verskil</td>
<td>IAS 12.5</td>
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<tr>
<td>Termination benefits</td>
<td>Beëindigingsvoordele</td>
<td>IAS 19.7</td>
</tr>
<tr>
<td>Trade date</td>
<td>Verhandelingsdatum</td>
<td>IAS 39.AG55</td>
</tr>
<tr>
<td>Transaction costs (financial instruments)</td>
<td>Transaksiekoste (finansiële instrumente)</td>
<td>IAS 39.9</td>
</tr>
<tr>
<td>Transitional liability (defined benefit plans)</td>
<td>Oorgangslas (omskrewevoordeel-planne)</td>
<td>IAS 19.154</td>
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<tr>
<td>Unbundle</td>
<td>Ontbondel</td>
<td>IFRS 4.A</td>
</tr>
<tr>
<td>Understandability</td>
<td>Verstaanbaarheid</td>
<td>F.25</td>
</tr>
<tr>
<td>Unearned finance income</td>
<td>Onverdiende finansieringsinkomste</td>
<td>IAS 17.4</td>
</tr>
<tr>
<td>Unguaranteed residual value</td>
<td>Ongewaarborgde reswaarde</td>
<td>IAS 17.4</td>
</tr>
<tr>
<td>Useful life</td>
<td>Nutsduur</td>
<td>IAS 17.4</td>
</tr>
</tbody>
</table>
useful life  nutsduur IAS 16.6, IAS 36.6, IAS 38.8,
value in use  gebruikswaarde IFRS 5.A
value in use  gebruikswaarde IAS 36.6
variable production overheads  veranderlike produksiedrakoste IAS 2.12
venturer  ondernemer IAS 31.3
vest  vestig IFRS 2.A
vested employee benefits  gevestigde werknemervoordele IAS 19.7, IAS 26.8
vesting conditions  vestigingsvoorwaardes IFRS 2.A
vesting period  vestigingstydperk IFRS 2.A
warrant  sekuriteitsreg IAS 33.5
weighted average cost method  geweegde-gemiddelde-kostemetode IAS 2.27
weighted average number of ordinary shares outstanding during the period geweegde gemiddelde aantal gewone aandele wat gedurende die tydperk uitstaande is IAS 33.20