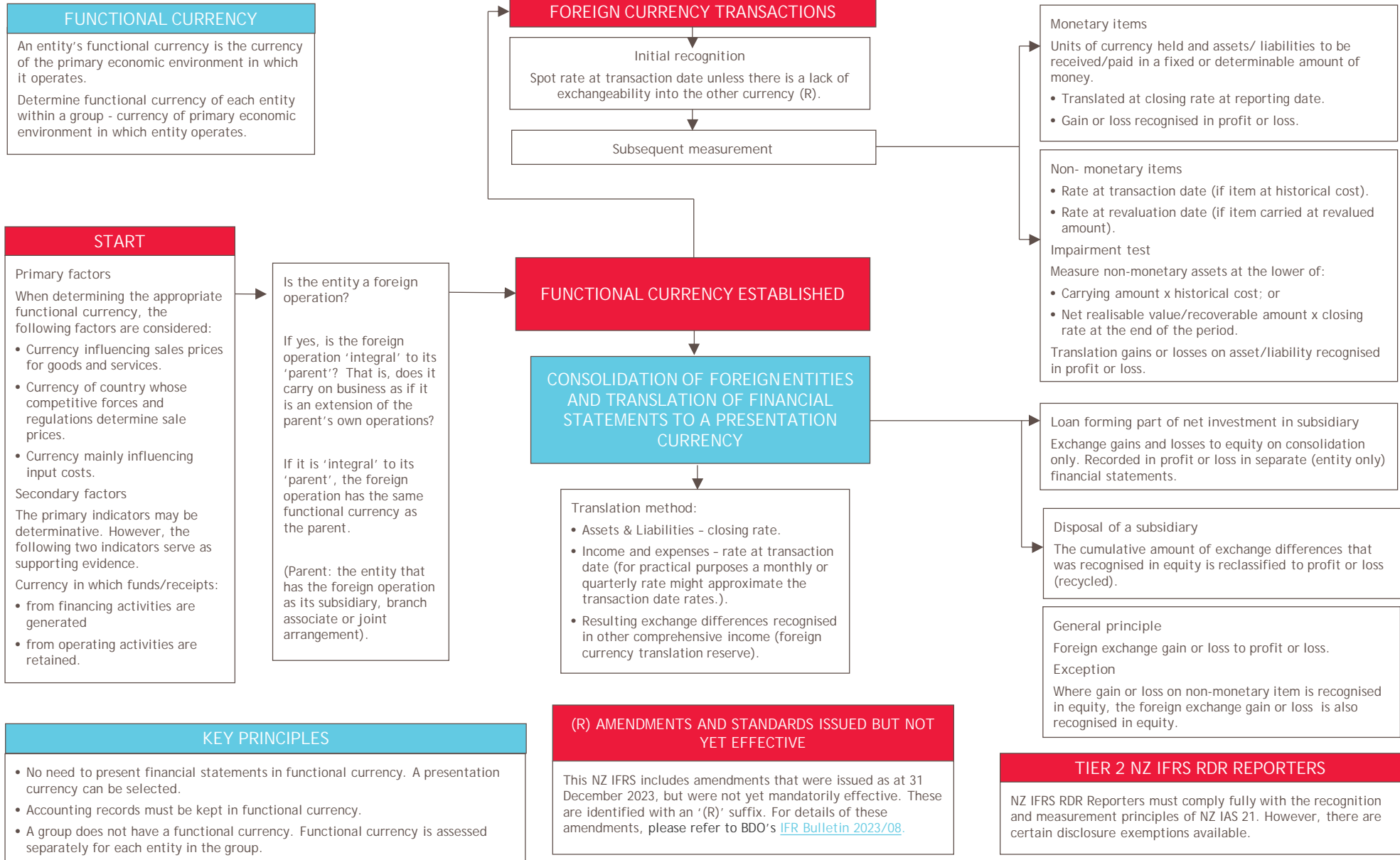


Also refer: NZ IFRIC 16 *Hedges of a Net Investment in a Foreign Operation* (for entities that apply NZ IAS 39), NZ IFRIC 22 *Foreign Currency Transactions and Advance Consideration*



Although every effort is made to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act upon such information without appropriate professional advice after a thorough examination of the particular facts and circumstances of the situation.  
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