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IAS 31
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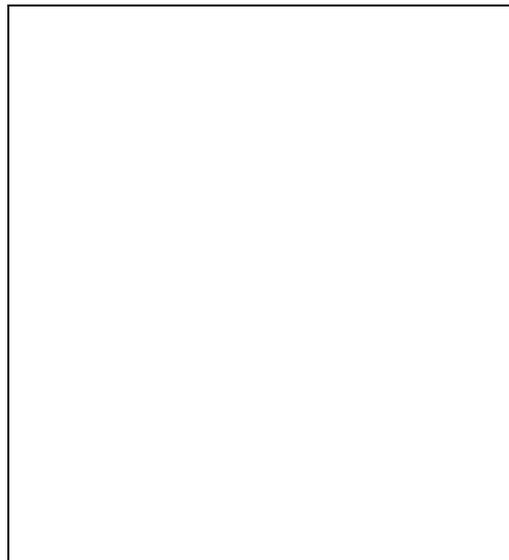
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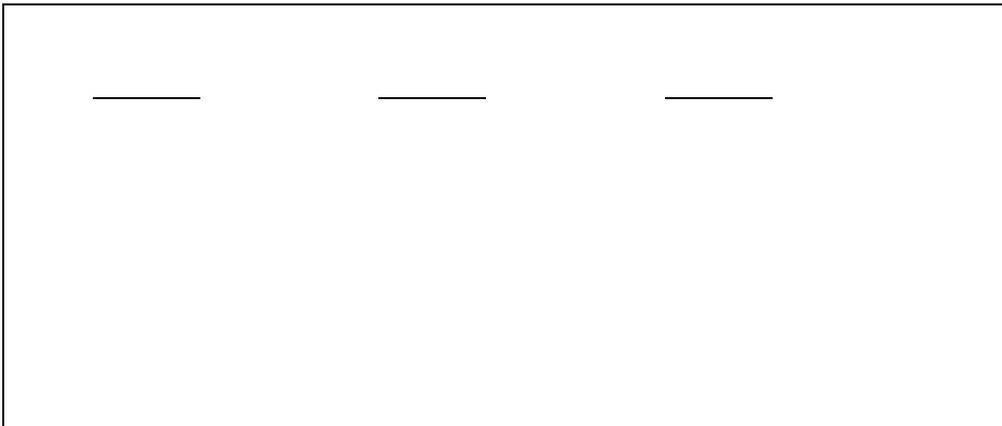
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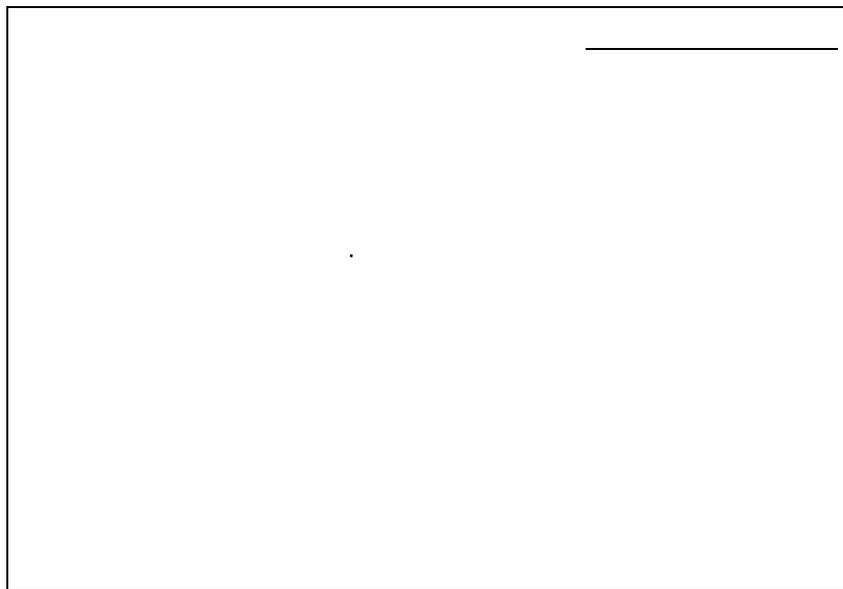
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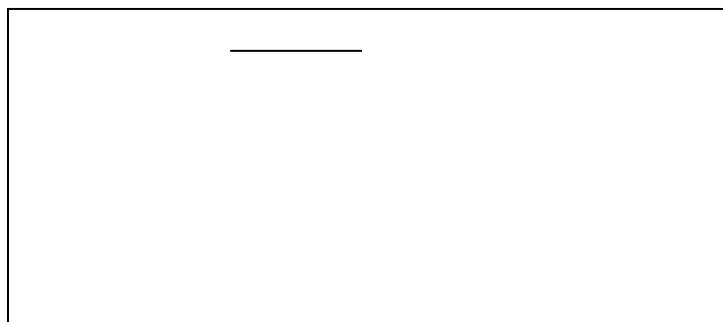
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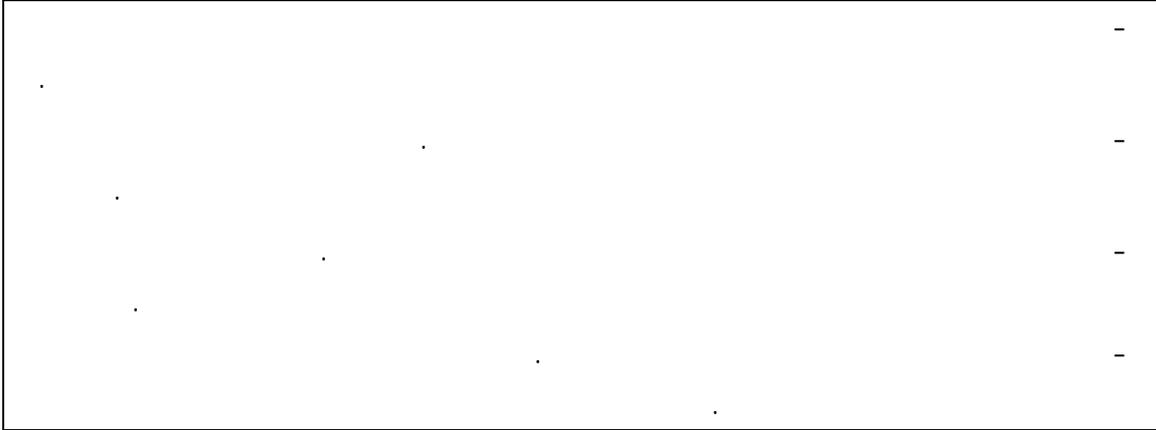
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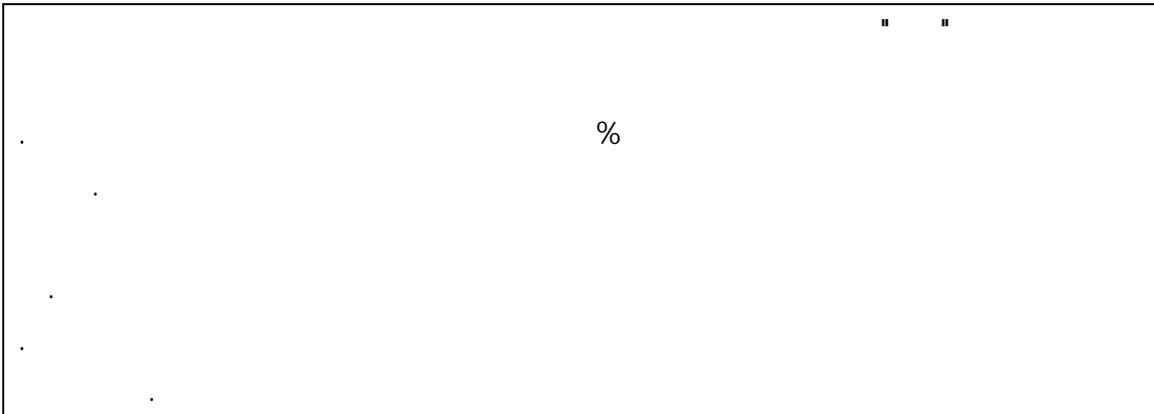
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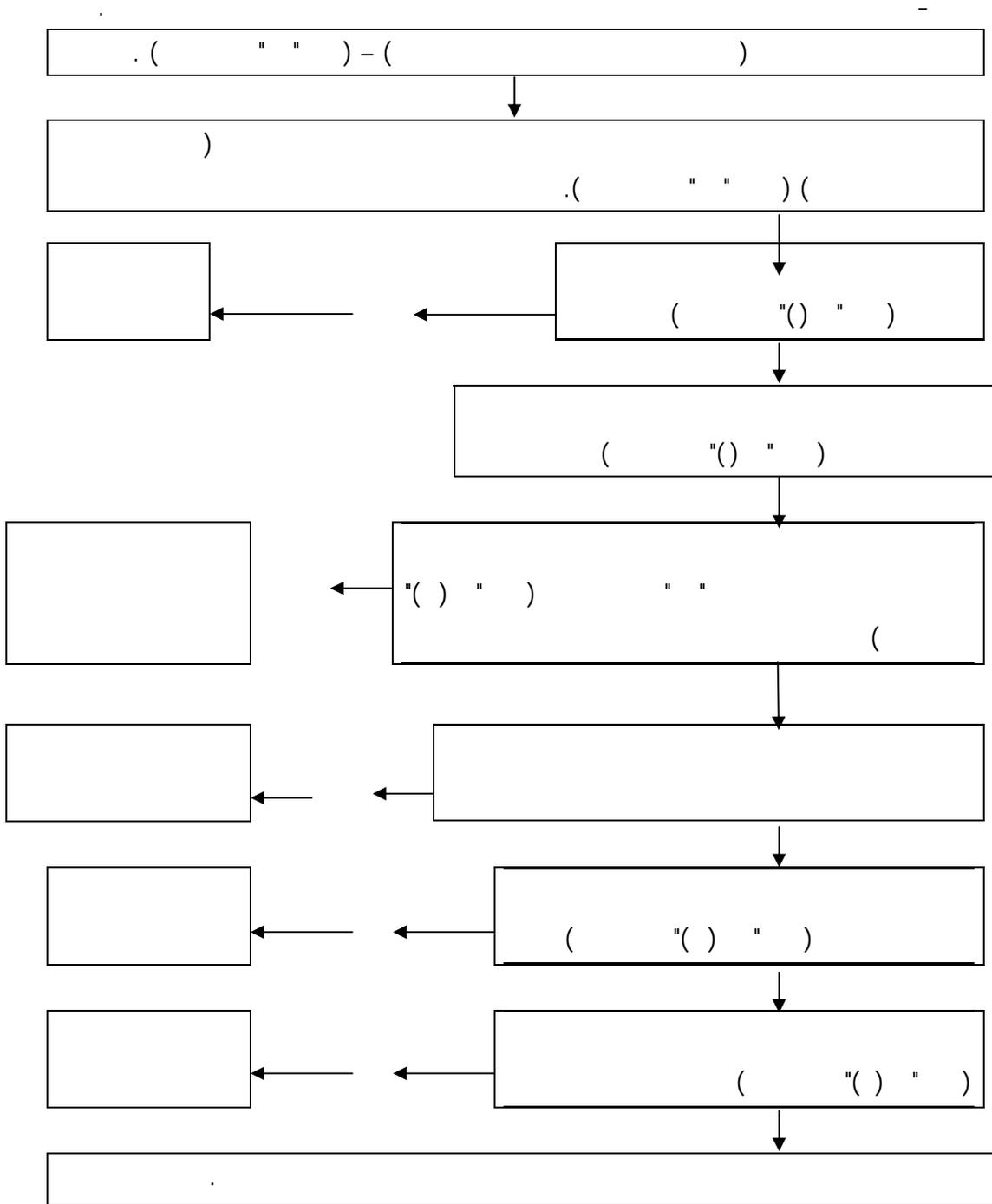
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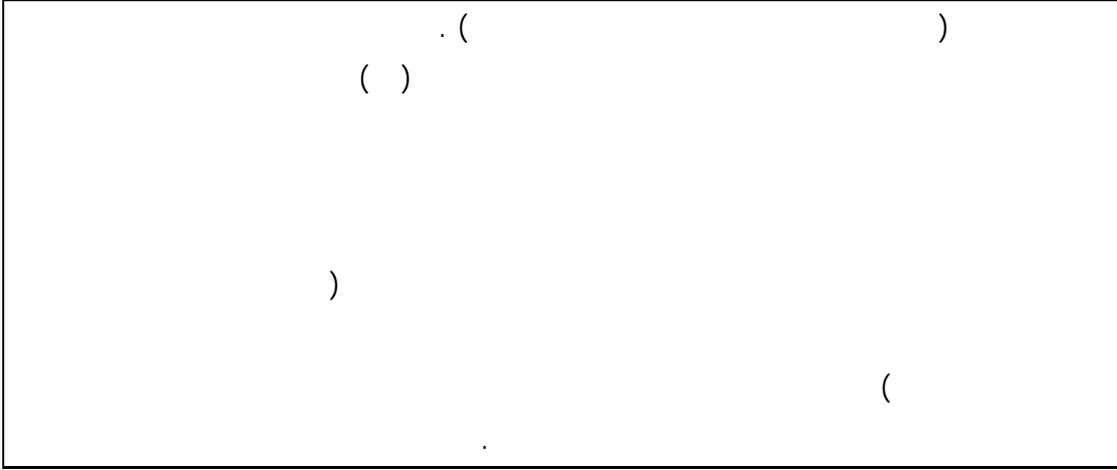
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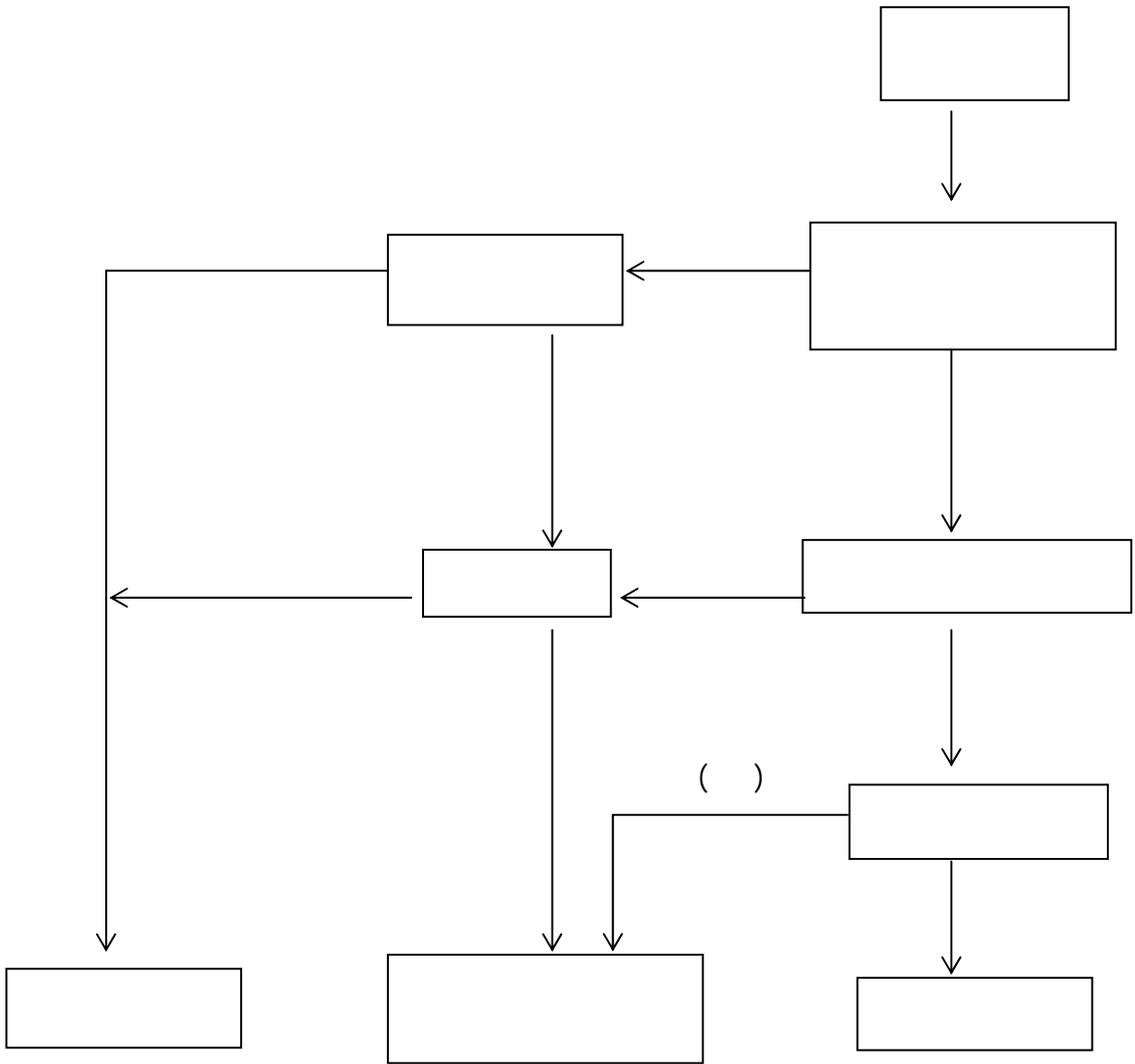
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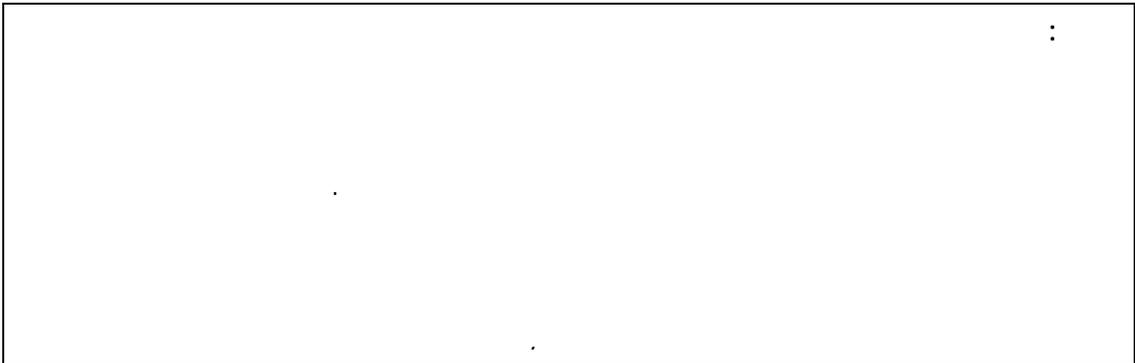
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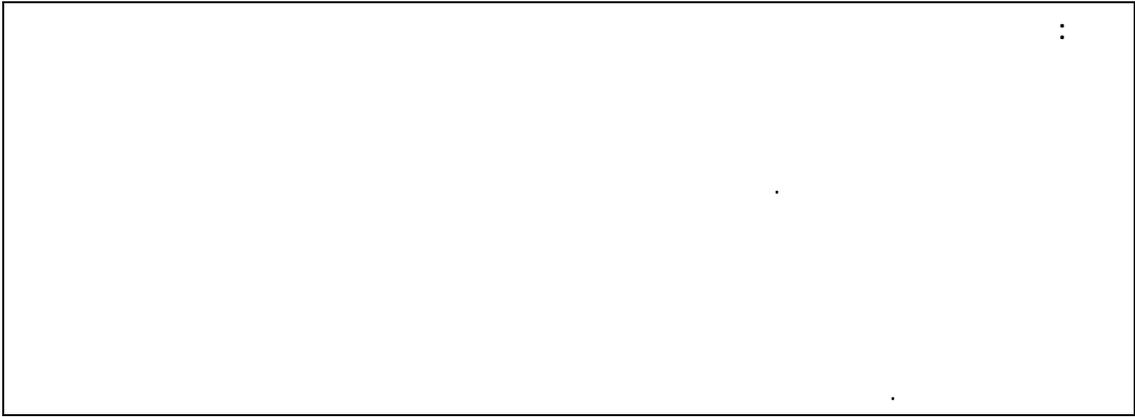
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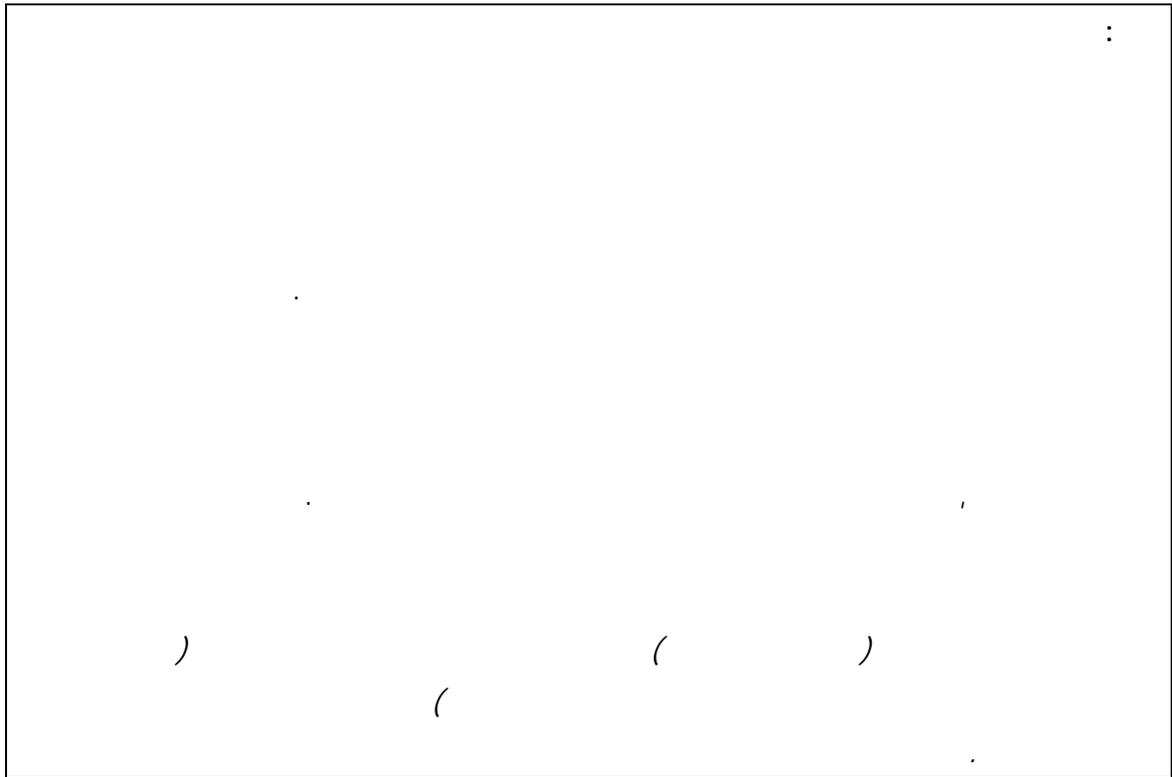
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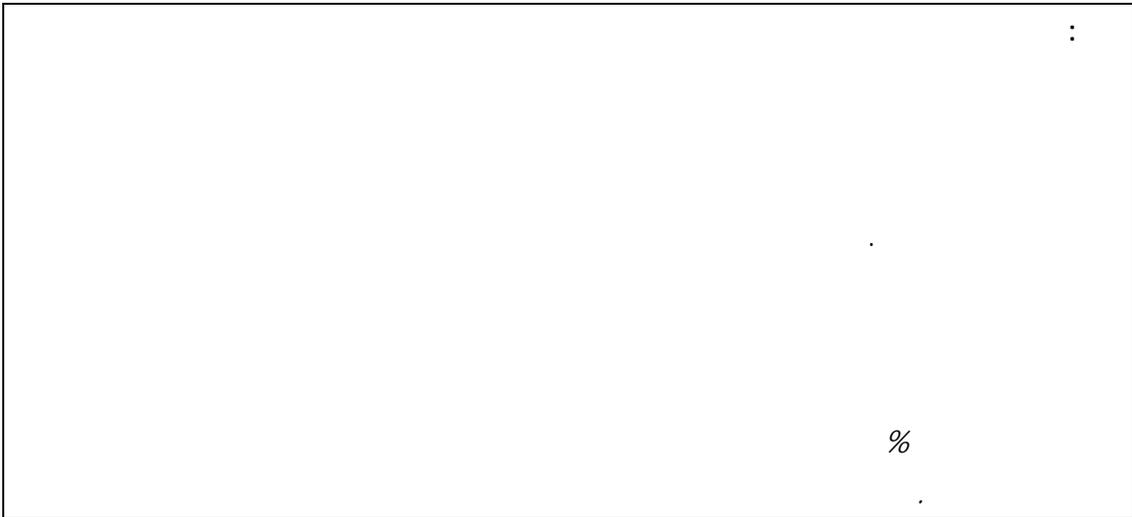
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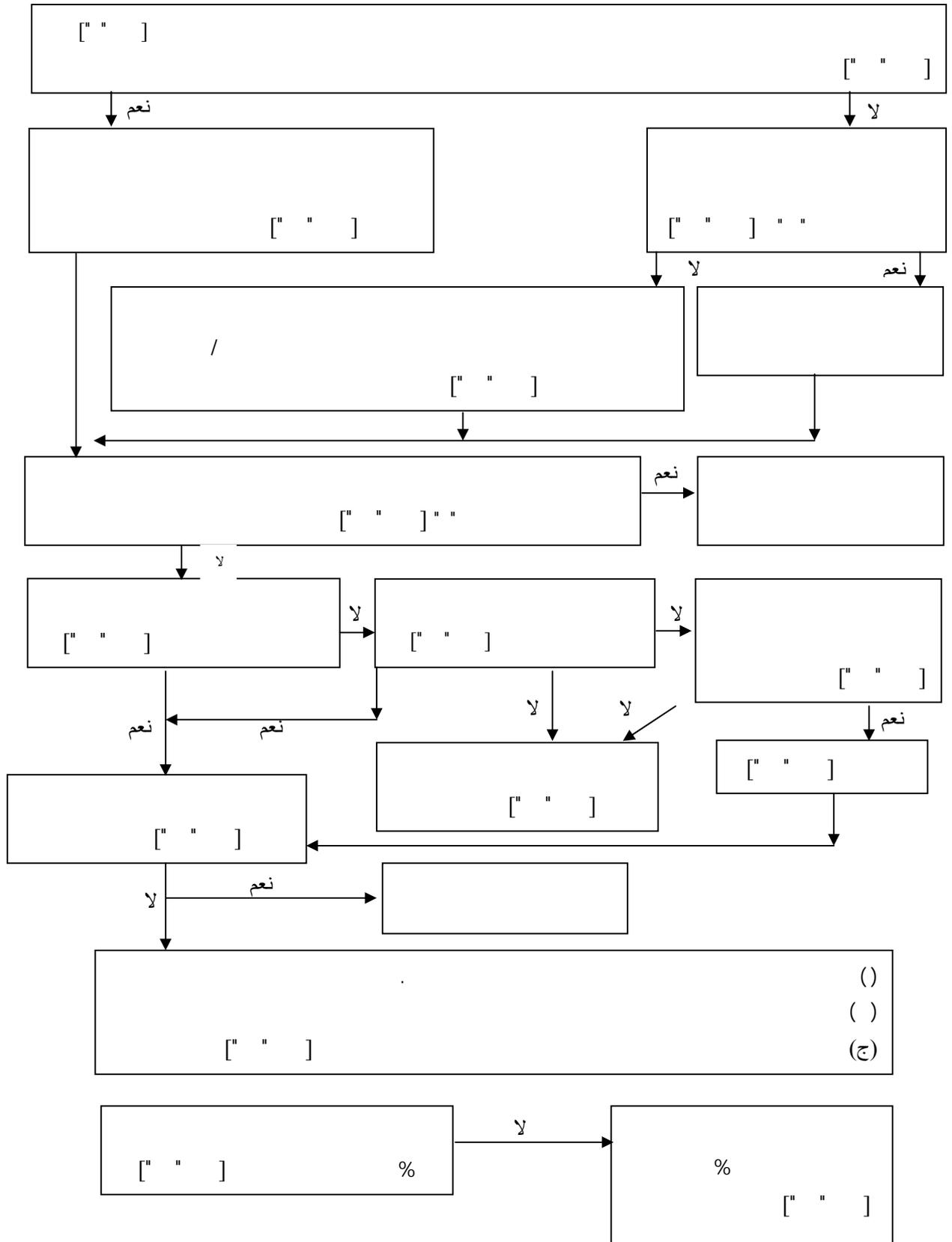
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Black-Scholes-Merton

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Contingent share agreement

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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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Group administration (employee benefit plans)

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Financial instrument

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Hedging instrument

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Equity instrument

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Firm commitment []

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Investment property []

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Treasury shares

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الأسهم العادية

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Ordinary shares

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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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Contingent 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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Retrospective restatement []

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Reverse Acquisition

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Legal obligation

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Financial liability

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Monetary items []

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Qualifying insurance policy []

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Sale and leaseback transaction []

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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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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

:

[] [] [] []

Cost

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Borrowing costs

) . :
Historical cost []

(:
Costs of conversion []

:
Current cost []

:
Current service cost []

:
Past service cost []

) ()
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() :
Cost of purchase []

:
Interest cost []

:

Cost of inventories []

:

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

:

Transaction costs []

:

Funding []

:

[]
*Exploration for and evaluation of
mineral resources*

:

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

[]

Losses

الخفض

[]

Dilution

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[]

Reload option

[]

Share option

خيارات البيع للأسهم العادية

[]

Put options on ordinary shares

الخيارات والتعهدات وما فى

حكمها :

[]

Options , warrants and their equivalents

[]

Capital

)	:	
(:	[]
	:	<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>

:
Exchange rate []

:
Spot exchange rate []

:
Reload feature []

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

()
:
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 []

:
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 []

- - :
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>	[]

:	:		[]
		<i>Onerous contract</i>	
:	:		
	()		[] []
	()	<i>Useful life</i>	
:	:		
		<i>Foreign currency</i>	[]
:	:		
		<i>Functional currency</i>	[]
:	:		
		<i>Presentation currency</i>	[]
:	:	()	
		<i>Foreign operation</i>	[]
:	:		
	()	<i>Discontinued operation</i>	[]
	()		
	()		
:	:		
		<i>Component of an entity</i>	[]

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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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: _____ ()

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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

:

[] []

Recoverable amount

:

[]

Recoverable amount of an asset or cash-generating unit

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[]

Lease payment

:
[]
Revalued amount of an asset

:
[]
Residual value

:
[] [] []
Entity – specific value

:
[]
Present value

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[]
Actuarial present value of promised retirement benefits

:
[]
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

:

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 []

:

Disposal group []

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) (Other price risk [] [] []

:

Credit risk []

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-

:

()	:	[]
		<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>

_____ :
[]
Participants

) :
: (" " " ")
[]
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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Jointly controlled entity []

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Reporting Entity []

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Future economic benefit []

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() *Business* []

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Agricultural activity []

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Basic earnings per share []

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:

Diluted earnings per share []

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Corridor []

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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 []

	:		[]
		<i>Post-employment benefit plans</i>	
) ()	:		
	:	()	[]
		<i>Multi- employer plans</i>	
		()	
	:		
			[]
		<i>Exploration and evaluation expenditures</i>	
	:		
			[] []
		<i>Significant influence</i>	
	:		
			[]
		<i>Cash</i>	
	:		
			[]
		<i>Material</i>	
	:		
			[]
		<i>FIFO (first – in, first – out)</i>	
	:		
			[] []

Cash-generating unit

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[]

Vest