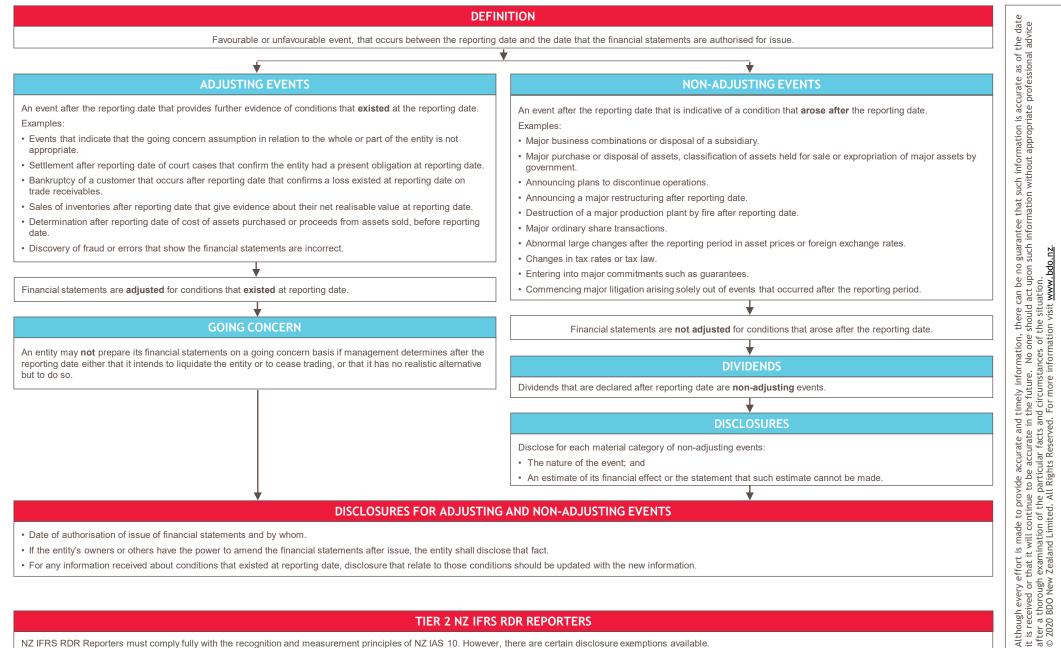
NZ IAS 10: EVENTS AFTER THE REPORTING PERIOD

Effective Periods Beginning

1 January 2007



TIER 2 NZ IFRS RDR REPORTERS

NZ IFRS RDR Reporters must comply fully with the recognition and measurement principles of NZ IAS 10. However, there are certain disclosure exemptions available.