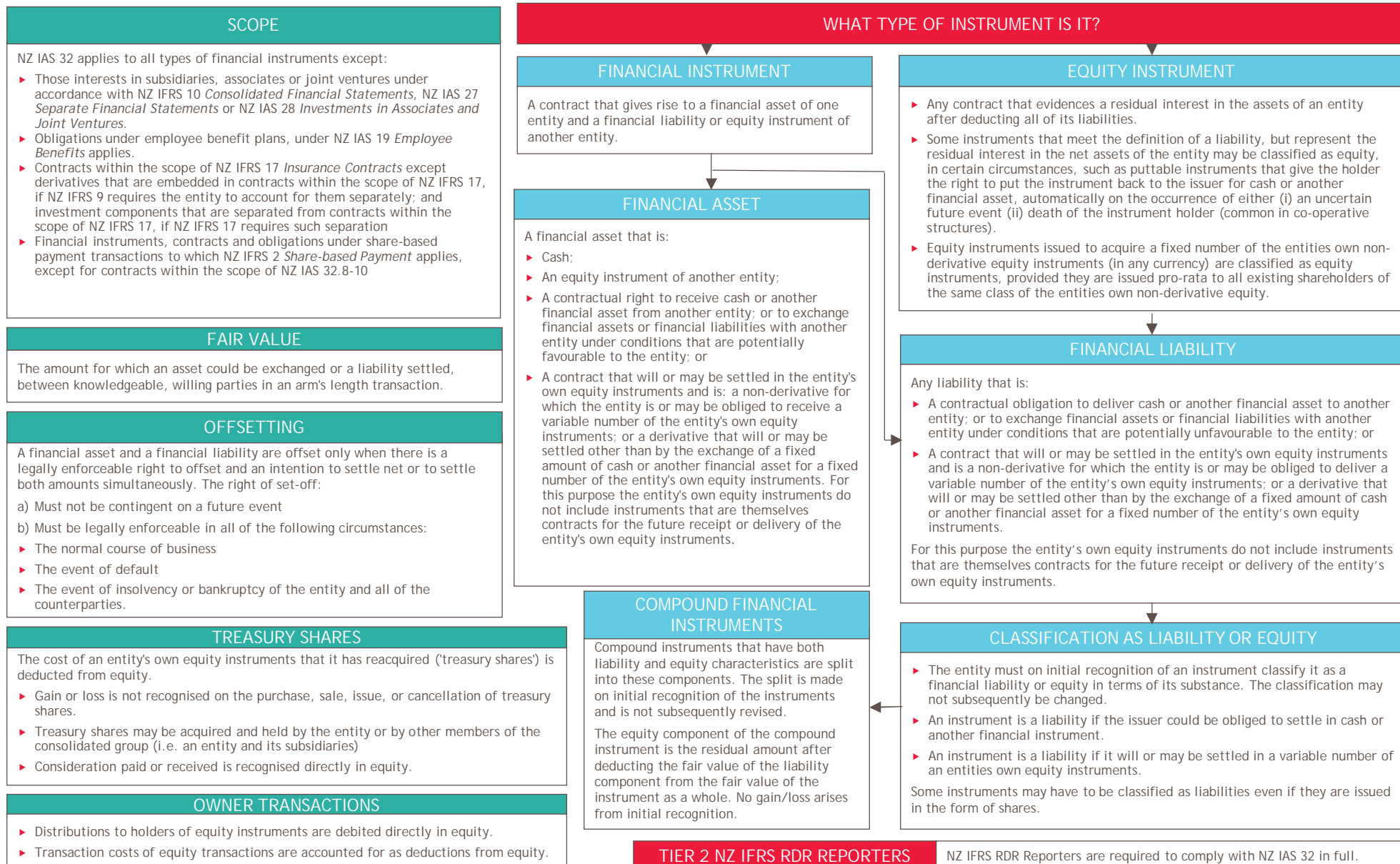


Also refer: NZ IFRIC 2 *Members Shares in Co-Operative Entities and Similar Instruments*; NZ IFRIC 17: *Distributions of Non-Cash Assets to Owners*; NZ IFRIC 19 *Extinguishing Financial Liabilities with Equity Instruments*



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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