

# S01.00B - IFRS Glossary

- accrual basis of accounting  
Sep 18, 2024 (06:11)
- accounting profit  
Sep 18, 2024 (06:11)
- ...

## 18 Terms

### A

- basic earnings per share  
Sep 18, 2024 (06:11)
- borrowing costs  
Sep 18, 2024 (06:11)
- ...

## 4 Terms

### B

- closing rate  
Sep 18, 2024 (06:11)
- class of financial instruments  
Sep 18, 2024 (06:11)
- ...

## 44 Terms

### C

- disposal group  
Sep 18, 2024 (06:11)
- discontinued operation  
Sep 18, 2024 (06:11)
- ...

## 19 Terms

### D

- expenses  
Sep 18, 2024 (06:11)
- exchange difference  
Sep 18, 2024 (06:11)
- ...

## 13 Terms

### E

- financial liability  
Sep 18, 2024 (06:11)
- financial instrument  
Sep 18, 2024 (06:11)
- ...

## 19 Terms

### F

- going concern  
Sep 18, 2024 (06:11)
- gains  
Sep 18, 2024 (06:11)
- ...

## 6 Terms

### G

- held-to-maturity investments  
Sep 18, 2024 (06:11)
- held for trading  
Sep 18, 2024 (06:11)
- ...

## 7 Terms

### H

- intangible asset  
Sep 18, 2024 (06:11)

- indirect method of reporting cash flows from operating activities  
Sep 18, 2024 (06:11)
- ...

### 13 Terms

I

- joint venture  
Sep 18, 2024 (06:11)
- jointly controlled entity  
Sep 18, 2024 (06:11)
- ...

### 3 Terms

J

- liability  
Sep 18, 2024 (06:11)
- legal obligation  
Sep 18, 2024 (06:11)
- ...

### 5 Terms

L

- measurement  
Sep 18, 2024 (06:11)
- materiality  
Sep 18, 2024 (06:11)
- ...

### 11 Terms

M

- normal capacity of production facilities  
Sep 18, 2024 (06:11)
- non-current asset  
Sep 18, 2024 (06:11)
- ...

### 5 Terms

N

- other long-term employee benefits  
Sep 18, 2024 (06:11)
- other comprehensive income  
Sep 18, 2024 (06:11)
- ...

### 13 Terms

O

- prior period errors  
Sep 18, 2024 (06:11)
- primary financial instruments  
Sep 18, 2024 (06:11)
- ...

### 19 Terms

P

- qualifying insurance policy  
Sep 18, 2024 (06:11)
- qualifying asset  
Sep 18, 2024 (06:11)
- ...

### 2 Terms

Q

- research  
Sep 18, 2024 (06:11)
- reliability  
Sep 18, 2024 (06:11)
- ...

### 17 Terms

R

- settlement (of employee benefit obligations)

- Sep 18, 2024 (06:11)
- settlement date  
Sep 18, 2024 (06:11)
- ...

#### 11 Terms

##### S

- tax expense (tax income)  
Sep 18, 2024 (06:11)
- tax base of an asset or liability  
Sep 18, 2024 (06:11)
- ...

#### 9 Terms

##### T

#### 0 Term

##### U

- vesting period  
Sep 18, 2024 (06:11)
- vesting conditions  
Sep 18, 2024 (06:11)
- ...

#### 8 Terms

##### V

- warrant  
Sep 18, 2024 (06:11)
- weighted average cost formula  
Sep 18, 2024 (06:11)
- ...

#### 2 Terms

##### W