

GUIDELINES FOR THE VALUATION OF EQUITY INVESTMENTS AS OF YEAR END 2014

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Adopted: 06 March 2015

Date Filed: 10 March 2015

1)

The equity investments in listed companies if held for trading shall be valued at fair value through profit or loss (FVTPL), otherwise the same shall be valued at fair value plus transaction costs or using IC Circular Letter 2015-03 dated 22 January 2015 as reference.

2)

For investments in related parties where the investment is less than 20% of the voting power of the total capital stock of the investee, the valuation shall be at fair value through profit or loss (FATPL) or fair value through other comprehensive income (FVTOCI). Otherwise, if the investment is 20% or more of the voting power of the total capital stock of the investee, the equity method of valuation shall be used.

Investments in preferred shares, regardless of the percentage of control, shall be valued at fair value through profit or loss (FATPL) or fair value through other comprehensive income (FVTOCI).

3)

Equity investments in unlisted companies shall be valued at cost.

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Insurance Commissioner

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