Status: This is the original version (as it was originally made).

### SCHEDULE 1

# COMPANIES ACT INDIVIDUAL ACCOUNTS

# PART 2

# ACCOUNTING PRINCIPLES AND RULES

#### SECTION D

# FAIR VALUE ACCOUNTING

# Hedged items

**38.** A company may include any assets and liabilities, or identified portions of such assets or liabilities, that qualify as hedged items under a fair value hedge accounting system at the amount required under that system.