



NEW SIMPLIFIED DISCLOSURE STANDARD FOR FOR-PROFIT AND NOT-FOR-PROFIT TIER 2 ENTITIES



THE AUSTRALIAN ACCOUNTING STANDARDS BOARD (AASB) ISSUED THE FOLLOWING STANDARDS IN MARCH 2020:

AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities and; AASB 2020-2 Amendments to Australian Accounting Standards – Removal of Special Purpose Financial Statements for Certain For-Profit Private Sector Entities.

These standards are effective for reporting periods beginning on or after 1 July 2021 (i.e. 30 June 2022 year ends).

AASB 1060 introduces a new Tier 2 of disclosures (SDS) for financial reporting and will replace the current Reduced Disclosure Requirements (RDR) framework. This means that entities currently applying the RDR framework or for-profit entities preparing special purpose financial statements (which AASB 2020-2 removes¹) will be required to apply the SDS framework at a minimum (unless they choose to apply Full IFRS or Tier 1.)

Unlike the RDR framework which uses greyed out paragraphs in particular standards to illustrate the change in disclosures from T1 to T2, the SDS framework has all the disclosures required located in the one standard. Whilst there are some new disclosures in the SDS framework, overall there is a significant reduction in disclosures when compared to the RDR framework.

On the flip side, those entities which are no longer permitted to prepare special purpose financial statements and will be required to step up to the SDS framework will see a significant increase in disclosures (particularly in relation to related party transactions).

SDS requires the application of all recognition and measurement requirements of full IFRS T1, including consolidation of subsidiaries and equity accounting of associates and joint ventures. Where AASB 1060 is applied on the mandatory application date (30 June 2022), there is no transitional relief and the restatement of comparative information and disclosures is required. Where AASB 1060 is applied early (say for 30 June 2021 year ends) then:

- The restatement of comparative information is not required (i.e. where consolidation of subsidiaries occurs for the first time, then consolidation will commence at the start of the current year and the comparative year will remain unchanged (subsidiary carried at cost)). Where comparative periods are not restated, then a reconciliation of equity from the latest special purpose financial statements to the adjusted opening balances in the notes is required.
- Comparatives for those note disclosures that were not previously required for special purpose financial statements are not required.

The following tables illustrate the significant disclosure differences between SDS, RDR and special purpose frameworks.

¹ Refer to AASB 2020-2 paragraph BC93 for a list of entities no longer permitted to prepare special purpose financial statements https://www.aasb.gov.au/admin/file/content105/c9/AASB_2020-2_03-20.pdf.

CHANGES IN DISCLOSURES REQUIRED BY SIMPLIFIED DISCLOSURE STANDARD [AASB 1060] VERSUS RDR REQUIREMENTS

MORE DISCLOSURE REQUIRED (disclosures not previously required in RDR)
Income Tax
<ul style="list-style-type: none"> • A numerical reconciliation of the movement in each type of temporary differences, unused tax losses and tax credits [AASB 1060.178(e)]
Assets and liabilities
<ul style="list-style-type: none"> • Details about each class of provisions [AASB 1060.153(b)/(d)] • Details about defined contribution and defined benefit plans [AASB 1060.172/173] – more details than for RDR will need to be disclosed • Details about each category of termination benefits provided to employees [AASB 1060.174]
Leasing disclosures for lessees
<ul style="list-style-type: none"> • Total of future lease payments disclosed for each specific period [AASB 1060.144(b)]
Shares and dividends
<ul style="list-style-type: none"> • Amount of imputation credits available for use in subsequent reporting periods [AASB 1060.101/103]
Business combinations and Goodwill
<ul style="list-style-type: none"> • A qualitative description of the factors that make up the goodwill recognized [AASB 1060.142(g)]
Investments in Associates and Joint Ventures
<ul style="list-style-type: none"> • For investments in associates accounted for under cost model, the amount of dividends and other distributions recognised as income must be disclosed [AASB 1060.126]
Other disclosures:
<ul style="list-style-type: none"> • Information about the entity e.g. domicile and legal form of the entity, its country of incorporation, the address of its registered office (or principal place of business, if different from the registered office), and a description of the nature of the entity's operations and its principal activities [AASB 1060.32(a), (b)]

NO CHANGE IN DISCLOSURE REQUIRED (disclosures previously made in RDR that are still required)
Profit and loss
<ul style="list-style-type: none"> • Amount of inventories recognised as an expense and amount of any impairment losses recognized or reversed [AASB 1060.123] • Details about an entity's performance obligations for each material different revenue stream [AASB 1060.157(a), .158] • Revenue for each material different revenue stream [AASB 1060.157(b)] • Closing balances of contract assets and contract liabilities [AASB 1060.159]

NO CHANGE IN DISCLOSURE REQUIRED (disclosures previously made in RDR that are still required)

Income tax

- Major components of income tax expense e.g. current and deferred [AASB 1060.177]
- Aggregate current and deferred tax relating to items recognized in other comprehensive income [AASB 1060.178(a)]
- Aggregate current and deferred tax relating to items charged or credited directly to equity [AASB 1060.178(b)]
- A numerical reconciliation between income tax expense and the product of accounting profit multiplied by the applicable tax rate [AASB 1060.178(c)]
- An explanation of changes in the applicable tax rate(s) compared with the previous reporting period [AASB 1060.178(d)]
- Details of deductible temporary differences, unused tax losses and unused tax credits for which a deferred tax assets is not recognised [AASB 1060.178(f)]

Assets and liabilities

- Description of assets or disposal groups (discontinued operations) held for sale or sold [AASB 1060.47]
- Information that enables users of the financial statements to evaluate the significance of financial instruments [AASB 1060.114]
- If financial and non-financial assets and liabilities are recognised at fair value, disclose valuation techniques and inputs used [AASB 1060.115, .128, .131, .132(a), .136(c), .140(c), .204(b)]
- Details about in relation to financial assets pledged as collateral for liabilities or contingent liabilities [AASB 1060.117]
- Details of loans payable with breaches or defaults that have not been remedied by reporting date [AASB1060.118]
- Amounts of certain items of income, expense, gains or losses in relation to financial assets and liabilities e.g. changes in fair value, interest paid/received, impairment [AASB 1060.119]
- Details about Investment properties accounted for at fair value [AASB 1060.132]
- Breakdown of deferred tax balances by type of temporary differences [AASB 1060.178(e)]
- Reconciliations between the carrying amounts of certain assets and liabilities at the beginning and end of the period (PPE, intangibles, investment property, provisions retirement benefit obligations) – but only the current year [AASB 1060]

Leasing disclosures for lessees

- Information about right-of-use assets stated at revalued amounts [AASB 1060.145]
- Total of lease commitments for exempt short-term and low-value leases [AASB 1060.146]

Leasing disclosures for lessors

- A general description of the lessee's significant leasing arrangements for finance and operating leases [AASB 1060.147(f), .148(c)]

Hedging disclosures

- For fair value hedges, the amount of change in fair value recognised in profit or loss for the hedging instrument and the hedged item [AASB 1060.121]

Business combinations and Goodwill

- Cost of the combination and amounts recognized for class of assets and liabilities, including goodwill [AASB 1060.142(d)/(e)]

NO CHANGE IN DISCLOSURE REQUIRED (disclosures previously made in RDR that are still required)
Discontinued operations
<ul style="list-style-type: none"> Amount of assets and disposal groups classified as held for sale in the statement of financial position [AASB 1060.35(r)/(s)] Single amount for the profit or loss of discontinued operations [AASB 1060.52(e)]
Consolidated financial statements
<ul style="list-style-type: none"> The basis for concluding that the parent controls an entity when it does not own, directly or indirectly, more than 50% of the voting power [AASB 1060.104(b)]
Related party disclosures
<ul style="list-style-type: none"> Disclosure of relationships between a parent and its subsidiaries, the name of its parent and, if different, the ultimate controlling party [AASB 1060.192] Disclosure of related party transactions [AASB 1060.197/203] i.e. transactions with related parties including their nature, amount, amount outstanding and commitments
Other disclosures
<ul style="list-style-type: none"> Details of the remuneration of auditors [AASB 1060.98/99] Details re assets pledged as security [AASB 1060.117, .123(e), .135(a), .138(c)] The amount of contractual commitments for the acquisition of property, plant and equipment, intangible assets, investment property [AASB 1060.135(b), .138(d), .132(d)] Details of contingent liabilities and assets [AASB 1060.154/155]

LESS DISCLOSURE REQUIRED (disclosures previously in RDR that are no longer required)
<p>Generally, it is noted that entities will no longer have to comply with the disclosure requirements of AASB 7 Financial Instruments: Disclosures, AASB 12 Disclosure of Interests in Other Entities, AASB 101 Presentation of Financial Statements, AASB 107 Statement of Cash Flows, and AASB 124 Related Party Disclosures. But note that in some instances these are replaced by similar disclosures in AASB 1060. (see detailed requirements no longer required below).</p>
Profit and loss
<ul style="list-style-type: none"> Fair value gains and losses in respect of reclassified financial assets [AASB 101.82(ca),(cb)] Nature and amount of material items of income or expense [AASB 101.97] An entity classifying expenses by function shall disclose information on the nature expenses [AASB 101.104] Various disclosures required under AASB 15 e.g. separate disclosure of revenue from contracts with customers and impairment losses on receivables or contract assets; significant judgements made in applying the standard; and the use of practical expedients [AASB 15.113, .116, .123, .125, .127, .128, .129]

LESS DISCLOSURE REQUIRED (disclosures previously in RDR that are no longer required)
Assets and liabilities
<ul style="list-style-type: none"> Split of financial assets at fair value through profit or loss [AASB 7.8(a), (b)] Specified details about reclassified financial assets [AASB 7.12B/D] Note disclosure of the loss allowance recognised on financial assets measured at FVOCI [AASB 7.16A] Features of compound financial instruments with multiple embedded derivatives [AASB 7.17] Details of financial assets transferred to another party that does not qualify for derecognition [AASB 7.42A, .42B, .42D]; AASB 1060.116] – fewer details than for RDR will need to be disclosed Details in respect of transfers of financial assets [AASB 7.42A/42H] Specified details of the measurement basis used for financial instrument [AASB 7.B5] Amount of impairment losses and reversals recognized for each class of asset [AASB 136.126] – fewer details than for RDR will need to be disclosed The recoverable amount of the individual asset or CGU for which an impairment loss has been recognised or reversed during the period [AASB 136.130(e)]
Leasing disclosures for lessees
<ul style="list-style-type: none"> Disclosure of exemptions utilized re short-term leases or low-value leases is no longer required [AASB 16.60] Various amounts recognised in the financial statements [AASB 1060 .144(a), .145] – fewer details than for RDR will need to be disclosed A general description of the lessee's significant leasing arrangements [AASB 1060.144(c)] – fewer details than for RDR will need to be disclosed
Leasing disclosures for lessors
<ul style="list-style-type: none"> How the lessor manages the risk associated with any rights it retains in underlying assets is no longer required [AASB 16.92(b)] Finance leases: various amounts recognised in the financial statements, a reconciliation of the movement in the net investment in leases during the period, the total of lease payments receivable disclosed for each specific period and loss allowance on uncollectable lease payments receivable [AASB 1060.147] – overall less disclosure than for RDR Operating leases: Total of future lease payments disclosed for each specific period and total variable lease payments recognized as revenue. [AASB 1060.148] – overall less disclosure than for RDR
Hedging disclosures
<ul style="list-style-type: none"> Details about the entity's use of hedges [AASB 7.22A/22C; AASB 1060.120] – fewer details than for RDR will need to be disclosed Details of cash flow hedges and hedges of a net investment in a foreign operation [AASB 7.23C, .23F, 24A/C; AASB 1060.122] – fewer details than for RDR will need to be disclosed Option to designate credit exposure as measured at fair value through profit or loss [AASB 7.24G]
Shares and dividends
<ul style="list-style-type: none"> Reconciliation of the movement in the number of shares during the period [AASB 101.79(a)(iv); AASB 1060.45] – for current period only

LESS DISCLOSURE REQUIRED (disclosures previously in RDR that are no longer required)
Business combinations and Goodwill
<ul style="list-style-type: none"> Other details about the business combination [AASB 3.59/63, .B64/B67; AASB 1060.142/143] – fewer details than for RDR will need to be disclosed
Discontinued operations
<ul style="list-style-type: none"> Details of the cash flows of discontinued operations [AASB 5.33(c)] Details of tax expense relating to discontinued operations [AASB 112.81(h)]
Consolidated financial statements
<ul style="list-style-type: none"> Details of investment entities and interests in unconsolidated structured entities [AASB 12.9A, .9B, .19A/19G, .24, .26, .30/31] The composition of the group [AASB 12.10(a)] Details of any significant restrictions on the ability to transfer funds from the subsidiary to the parent [AASB 12(13); AASB 1060.104(d)] – fewer details than for RDR will need to be disclosed Details of financial or other support provided to a consolidated structured entity [AASB 12.15, .17]
Investments in Associates and Joint Ventures
<ul style="list-style-type: none"> Details about investments in associates and joint arrangements [AASB 12.20/23; AASB 1060.125/128, .129/131] – fewer details than for RDR will need to be disclosed – but will have to disclose share of discontinued operations
Related party disclosures
<ul style="list-style-type: none"> The total amount of key management personnel compensation [AASB 124.17; AASB 1060.194] – fewer details than for RDR will need to be disclosed
Other disclosures
<ul style="list-style-type: none"> Details of share-based payments [AASB 2.44/47; AASB 1060.164/168] – fewer details than for RDR will need to be disclosed Separately in the Statement of profit and loss and other comprehensive income the share of other comprehensive income of associates and joint ventures that will not be or will be reclassified to profit or loss (AAS 101.82A(b)) Entities will have an option to omit the statement of changes in equity in certain circumstances, and present instead only a statement of income and retained earnings [AASB 1060.26/27, .62/63] i.e. where the only changes are profit or loss, dividends, correction of errors and changes in accounting policies or there are no items of other comprehensive income.

CHANGES IN DISCLOSURES REQUIRED BY SIMPLIFIED DISCLOSURE STANDARD [AASB 1060] VERSUS SPECIAL PURPOSE FINANCIAL STATEMENT REQUIREMENTS

MORE DISCLOSURE REQUIRED (disclosures not previously required in SPFS)
Profit and loss
<ul style="list-style-type: none"> Amounts of certain items of income, expense, gains or losses in relation to financial assets and liabilities e.g. changes in fair value, interest paid/received, impairment [AASB 1060.119]
<ul style="list-style-type: none"> For fair value hedges, the amount of change in fair value recognised in profit or loss for the hedging instrument and the hedged item [AASB 1060.121]
<ul style="list-style-type: none"> The amount of inventories recognised as an expense and amount of any impairment losses recognized or reversed [AASB 1060.123]
<ul style="list-style-type: none"> Details about an entity's performance obligations for each material different revenue stream [AASB 1060.157(a), .158]
<ul style="list-style-type: none"> Revenue for each material different revenue stream [AASB 1060.157(b)]
<ul style="list-style-type: none"> Other disclosures required previously by standards other than AASB 101 (e.g. fair value gains/losses, foreign exchange gains/losses etc) [AASB1060(various)]
Income tax
<ul style="list-style-type: none"> Major components of income tax expense e.g. current and deferred [AASB 1060.177]
<ul style="list-style-type: none"> Aggregate current and deferred tax relating to items recognized in other comprehensive income [AASB 1060.178(a)]
<ul style="list-style-type: none"> Aggregate current and deferred tax relating to items charged or credited directly to equity [AASB 1060.178(b)]
<ul style="list-style-type: none"> A numerical reconciliation between income tax expense and the product of accounting profit multiplied by the applicable tax rate [AASB 1060.178(c)]
<ul style="list-style-type: none"> An explanation of changes in the applicable tax rate(s) compared with the previous reporting period [AASB 1060.178(d)]
<ul style="list-style-type: none"> A numerical reconciliation of the movement in each type of temporary differences, unused tax losses and tax credits [AASB 1060.178(e)]
<ul style="list-style-type: none"> Details of deductible temporary differences, unused tax losses and unused tax credits for which a deferred tax asset is not recognised [AASB 1060.178(f)]
Assets and liabilities
<ul style="list-style-type: none"> Details of assets or disposal groups (discontinued operations) held for sale [AASB 1060.47]
<ul style="list-style-type: none"> The carrying amounts of various categories of financial assets & liabilities [AASB 1060.113]
<ul style="list-style-type: none"> Adequate information that enables users of the financial statements to evaluate the significance of financial instruments [AASB 1060.114]
<ul style="list-style-type: none"> If financial and non-financial assets and liabilities are recognised at fair value, disclose valuation techniques and inputs used [AASB 1060.115, .128, .131, .132(a), .136(c), .140(c), .204(b)]
<ul style="list-style-type: none"> Details of financial assets transferred to another party that does not qualify for derecognition [AASB 1060.116]
<ul style="list-style-type: none"> Details about in relation to financial assets pledged as collateral for liabilities or contingent liabilities [AASB 1060.117]

MORE DISCLOSURE REQUIRED (disclosures not previously required in SPFS)
<ul style="list-style-type: none"> • Details of loans payable with breaches or defaults that have not been remedied by reporting date [AASB1060.118]
<ul style="list-style-type: none"> • Details about Investment properties accounted for at fair value [AASB 1060.132]
<ul style="list-style-type: none"> • Details about each class of provisions [AASB 1060.153(b)/(d)]
<ul style="list-style-type: none"> • Amount of impairment losses and reversals recognized for each class of asset if not disclosed in reconciliation [AASB 1060.169]
<ul style="list-style-type: none"> • Details about defined contribution and defined benefit plans [AASB 1060.172/173]
<ul style="list-style-type: none"> • Details about each category of termination benefits provided to employees [AASB 1060.174]
<ul style="list-style-type: none"> • Reconciliations between the carrying amounts of certain assets and liabilities at the beginning and end of the period (PPE, intangibles, investment property, provisions retirement benefit obligations) – but only the current year [AASB 1060]
Leasing disclosures for lessees
<ul style="list-style-type: none"> • Finance leases: various amounts recognised in the financial statements, a reconciliation of the movement in the net investment in leases during the period, the total of lease payments receivable disclosed for each specific period and loss allowance on uncollectable lease payments receivable [AASB 1060.147]
<ul style="list-style-type: none"> • A general description of the lessee's significant leasing arrangements for finance and operating leases [AASB 1060.147(f), .148(c)]
<ul style="list-style-type: none"> • Operating leases: Total of future lease payments disclosed for each specific period and total variable lease payments recognized as revenue. [AASB 1060.148]
Hedging disclosures
<ul style="list-style-type: none"> • Details about the entity's use of hedges [AASB 1060.120]
<ul style="list-style-type: none"> • Details of cash flow hedges and hedges of a net investment in a foreign operation [AASB 1060.122]
Business combinations and Goodwill
<ul style="list-style-type: none"> • A qualitative description of the factors that make up the goodwill recognized [AASB 1060.142(g)]
<ul style="list-style-type: none"> • Other details about the business combination [AASB 1060.142]
Consolidated financial statements
<ul style="list-style-type: none"> • The basis for concluding that the parent controls an entity when it does not own, directly or indirectly, more than 50% of the voting power [AASB 1060.104(b)]
<ul style="list-style-type: none"> • Details of any significant restrictions on the ability to transfer funds from the subsidiary to the parent [AASB 1060.104(d)]
Investments in Associates and Joint Ventures
<ul style="list-style-type: none"> • Details about investments in associates and joint arrangements [AASB 1060.125/128, .129/131]
<ul style="list-style-type: none"> • For investments in associates accounted for under cost model, the amount of dividends and other distributions recognised as income must be disclosed [AASB 1060.126]

MORE DISCLOSURE REQUIRED (disclosures not previously required in SPFS)
Related party disclosures
<ul style="list-style-type: none"> The total amount of key management personnel compensation [AASB 1060.194] Disclosure of related party transactions [AASB 1060.197/203] i.e. transactions with related parties including their nature, amount, amount outstanding and commitments
Other disclosures
<ul style="list-style-type: none"> Details re assets pledged as security [AASB 1060.117, .123(e), .135(a), .138(c)] The amount of contractual commitments for the acquisition of property, plant and equipment, intangible assets, investment property [AASB 1060.132(d), .135(b), .138(d)] Details of contingent liabilities and assets [AASB 1060.154/155] Details of share-based payments [AASB 1060.164/168]

NO CHANGE IN DISCLOSURE REQUIRED (disclosures previously made in SPFS that are still required)
Shares and dividends
<ul style="list-style-type: none"> Reconciliation of the movement in the number of shares during the period [AASB 1060.45] Amount of imputation credits available for use in subsequent reporting periods [AASB 1060.101/103]
Business combinations and Goodwill
<ul style="list-style-type: none"> Cost of the combination and amounts recognized for class of assets and liabilities, including goodwill [AASB 1060.142(d),(e)]
Discontinued operations
<ul style="list-style-type: none"> Amount of assets and disposal groups classified as held for sale in the statement of financial position [AASB 1060.35(r),(s)] Single amount for the profit or loss of discontinued operations [AASB 1060.52(e)]
Related party disclosures
<ul style="list-style-type: none"> Disclosure of relationships between a parent and its subsidiaries, the name of its parent and, if different, the ultimate controlling party [AASB 1060.192]
Other disclosures
<ul style="list-style-type: none"> Information about the entity e.g. domicile and legal form of the entity, its country of incorporation, the address of its registered office (or principal place of business, if different from the registered office), and a description of the nature of the entity's operations and its principal activities [AASB 1060.32(a),(b)] Details of the remuneration of auditors [AASB 1060.98/99]

LESS DISCLOSURE REQUIRED (disclosures previously in SPFS that are no longer required)
<p>Generally, it is noted that entities will no longer have to comply with the disclosure requirements of AASB 7 Financial Instruments: Disclosures, AASB 12 Disclosure of Interests in Other Entities, AASB 101 Presentation of Financial Statements, AASB 107 Statement of Cash Flows, and AASB 124 Related Party Disclosures. But note that in some instances these are replaced by similar disclosures in AASB 1060. (see detailed requirements no longer required below).</p>
Profit and loss
<ul style="list-style-type: none"> • Fair value gains and losses in respect of reclassified financial assets [AASB 101.82(ca), (cb)]
<ul style="list-style-type: none"> • Nature and amount of material items of income or expense [AASB 101.97]
<ul style="list-style-type: none"> • An entity classifying expenses by function shall disclose information on the nature expenses [AASB 101.104]
Income tax
<ul style="list-style-type: none"> • Amount of income tax relating to each item of OCI [AASB 101.90]
Assets and liabilities
<ul style="list-style-type: none"> • For each asset and liability the amount expected to be recovered or settled after more than twelve months where included in one line [AASB 101.61] e.g. LSL
Cash flows
<ul style="list-style-type: none"> • A reconciliation of the net cash flow from operating activities to profit (loss) [AASB 1054.16]
<ul style="list-style-type: none"> • Detailed cash flow information in respect of business combinations [AASB 107.40(c)]
<ul style="list-style-type: none"> • Details of changes in liabilities arising from financing activities [AASB 107.44A/44E]
<ul style="list-style-type: none"> • The policy adopted in determining the composition of cash and cash equivalents [AASB 107.46]
Shares and dividends
<ul style="list-style-type: none"> • Amount of dividends per share on dividends during the period [AASB 101.107]
<ul style="list-style-type: none"> • Amount of dividends proposed or declared not recognised at the end of the period [AASB 101.137]
Discontinued operations
<ul style="list-style-type: none"> • Details of the loss of control of subsidiaries or other businesses [AASB 107.40]
Other disclosures
<ul style="list-style-type: none"> • Present a third statement of financial position as at the beginning of the preceding period where there is a retrospective change in an accounting policy [AASB 101.40A]
<ul style="list-style-type: none"> • Separately in the Statement of profit and loss and other comprehensive income the share of other comprehensive income of associates and joint ventures that will not be or will be reclassified to profit or loss (AAS 101.82A(b))
<ul style="list-style-type: none"> • Entities will have an option to omit the statement of changes in equity in certain circumstances, and present instead only a statement of income and retained earnings [AASB 1060.26, .27, .62, .63] i.e. where the only changes are profit or loss, dividends, correction of errors and changes in accounting policies or there are no items of other comprehensive income.
<ul style="list-style-type: none"> • Details of new accounting standards and interpretations issued but not yet applicable [AASB 108.30]

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Our focus is about understanding you, your business, your needs, your challenges and, most importantly, how you define success. At Moore Australia, we're here to help you thrive in a changing world. We are mid-market specialists, so we truly understand your operating environment. What's more, all of our people are long-standing members of their local business communities, and when we work with you, we immerse ourselves in your world. We treat your business like it's ours and we give you all the time you need when you need it. We share our skills, expertise and knowledge, examining every detail and leaving nothing unnoticed.

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