Traded Financia Arrangements **DEBT FOREIGN EQUITY DERIVATIVES** on Revenue Account Financial Arrangements **CURRENCY** (Market Value) (Market Value) (Market Value) (Market Value) h **DERIVATIVES*** and NON-TRADED/NON-HEDGE **NON-TRADED DEBT FOREIGN CURRENCY FOREIGN CURRENCY HEDGES** (Retranslation) (Accruals/Realisation) (Based on Underlying) **NON-TRADED** h **COMMODITIES EQUITY** on revenue **REAL ASSETS on** h account (Realisation) revenue account (Realisation) (Realisation) onCapitalAccount NON-TRADED EQUITY **REAL ASSETS on** capital account on capital account (Realisation) (Realisation)

Chart 1: Stylised Business Tax System