

## Notes to the Consolidated Financial Statements

For the year ended 30 June 2019

### 11. Other financial assets

	2019 \$m	2018 \$m
<b>Current</b>		
Derivative financial instruments - at fair value		
Cross currency swap contracts - cash flow and fair value hedges	5	-
Forward foreign exchange contracts - cash flow hedges	1	-
Energy derivatives - cash flow hedges	32	6
Energy derivatives - economic hedges	229	250
	<b>267</b>	256
Futures deposits and margin calls	531	344
<b>Total current other financial assets</b>	<b>798</b>	600
<b>Non-current</b>		
Derivative financial instruments - at fair value		
Cross currency swap contracts - cash flow and fair value hedges	131	72
Interest rate swap contracts - cash flow hedges	-	1
Forward foreign exchange contracts - cash flow hedges	-	-
Energy derivatives - cash flow hedges	1	-
Energy derivatives - economic hedges	365	311
	<b>497</b>	384
Equity instrument financial assets - at fair value through other comprehensive income		
Unlisted equity securities	-	16
Unlisted investment funds	93	48
<b>Total non-current other financial assets</b>	<b>590</b>	448

Refer to Note 36 for AGL's financial assets accounting policy and critical accounting estimates and assumptions.

### 12. Other assets

	Note	2019 \$m	2018 \$m
<b>Current</b>			
Green commodities scheme certificates and instruments		251	200
Prepayments		52	61
<b>Total current other assets</b>		<b>303</b>	261
<b>Non-current</b>			
Defined benefit superannuation plan asset	32	7	39
Other		32	38
<b>Total non-current other assets</b>		<b>39</b>	77

#### ACCOUNTING POLICY

##### Green commodity scheme certificates

AGL participates in a number of renewable energy and energy efficiency schemes administered by the Commonwealth and State governments. AGL holds green commodity scheme certificates in order to satisfy its surrender obligations under the various schemes.

Green commodity scheme certificates are initially recorded at cost, being the fair value of the consideration paid or the cost of generation of the certificate. Subsequent to initial recognition, they are stated at the lower of cost and net realisable value.