

Replacement share-based payment awards

The terms of the scheme of arrangement required the Group to exchange equity-settled share-based payment awards held by DKN option holders (the acquiree's awards) for equity-settled share-based payment awards of the Company (the replacement awards). The details of the acquiree's awards and replacement awards are as follows:

	Acquiree's awards			Replacement awards		
	Expiry Date	Exercise Price	Quantity	Vesting Date	Exercise Price	Quantity
DKN Equity Partner Options	30 Sep 11	\$2.03	150,000	n/a	n/a	-
DKN Employee Options	14 Nov 11	\$2.10	525,000	n/a	n/a	-
DKN Practice Options (2009)	30 Sep 13	\$0.75	1,602,500	30 Sep 13	\$7.50	102,850
DKN Employee Options	24 Nov 13	\$0.75	2,925,000	30 Sep 13	\$7.50	78,031
DKN Practice Options (2010)	10 Nov 14	\$0.76	1,643,200	30 Sep 13	\$7.50	107,129
DKN Employee Options	02 Dec 14	\$0.76	3,190,000	30 Sep 13	\$7.50	121,844
			10,035,700			409,854

The consideration of the business combination includes \$234,000 transferred to option holders of DKN when the acquiree's awards were replaced by Group awards.

An amount of \$423,000 will be recognised as a post-acquisition compensation cost. The determination of these amounts does not include an estimated rate of forfeiture. See note 31 for further details on the replacement awards.

	Acquiree's carrying amounts on acquisition	Fair value adjustments	Provisional values recognised on acquisition
	\$'000	\$'000	\$'000
Identifiable assets acquired and liabilities assumed			
Cash and cash equivalents	9,683	-	9,683
Receivables	3,055	-	3,055
Other assets	199	-	199
Property and equipment	741	-	741
Computer software	572	-	572
Intangible assets	-	46,300	46,300
Investments in equity-accounted investees	12,751	-	12,751
Payables	(9,599)	-	(9,599)
Current tax payable	(11,503)	-	(11,503)
Other financial liabilities	(828)	-	(828)
Provisions	(2,173)	-	(2,173)
Deferred tax assets/(liabilities)	1,938	(13,739)	(11,801)
Other liabilities	(49)	-	(49)
Total net identifiable assets	4,787	32,561	37,348

The fair values of intangible assets (customer relationships and brand name) have been determined by an independent valuer.