

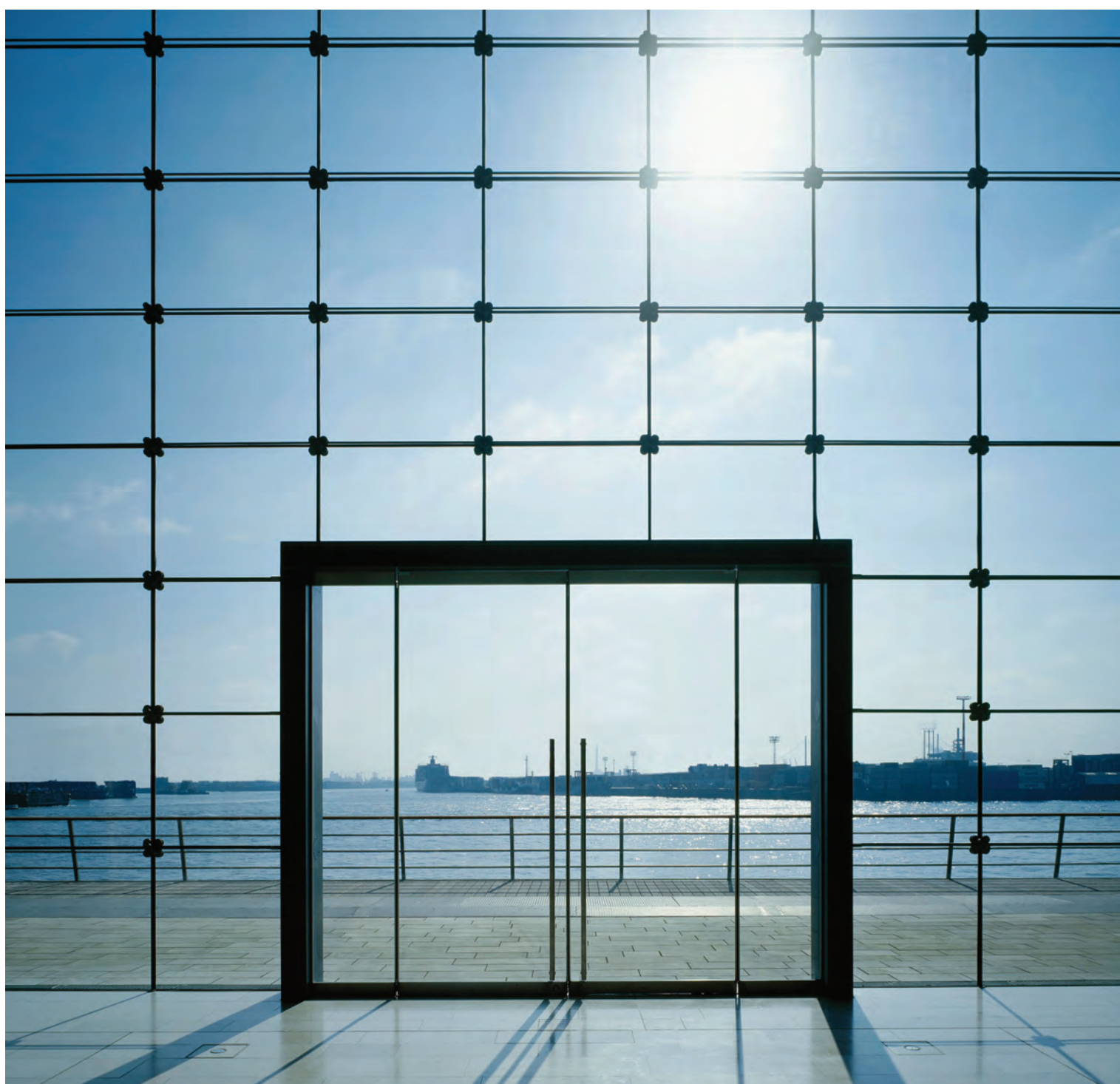
February 2010

Exposure Draft

# IFRS<sup>®</sup> Taxonomy 2010

Accompanying documentation to the proposed amendments to the IFRS<sup>®</sup> Taxonomy 2009.

Comments to be received by 22 April 2010



**Exposure Draft**  
**IFRS Taxonomy 2010**  
**(Accompanying documentation to the proposed  
amendments to the IFRS Taxonomy 2009)**

*Comments to be received by 22 April 2010*

This exposure draft *IFRS Taxonomy 2010* (accompanying documentation to the proposed amendments to the IFRS Taxonomy 2009) is published by the International Accounting Standards Committee Foundation (IASCF) for comment only. The proposals may be modified in the light of the comments received before being issued as final. Comments on the exposure draft should be submitted in writing so as to be received by 22 April 2010. Respondents are asked to send their comments electronically to the IASB website ([www.iasb.org](http://www.iasb.org)), using the 'Comment on a proposal' page.

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# Introduction

## The development of the IFRS Taxonomy

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The International Financial Reporting Standards (IFRS) Taxonomy is developed by the IASC Foundation and is the XBRL (eXtensible Business Reporting Language<sup>1</sup>) representation of IFRSs, including International Accounting Standards (IASs), Interpretations and the IFRS for Small and Medium-sized Entities (SMEs), issued by the International Accounting Standards Board (IASB) in the form of the annual IFRS Bound Volume.<sup>2</sup>

Like the IFRS Bound Volume, the IFRS Taxonomy is released once a year to incorporate new IFRSs, improvements to existing IFRSs, and also changes in XBRL technology. The IFRS Taxonomy 2010 is a translation of IFRSs as issued at 1 January 2010 and the IFRS for SMEs as issued at 9 July 2009.

The IFRS Taxonomy is developed through a formal system of due process and broad international consultation.<sup>3</sup> This ensures transparency and compliance with best practice, and also provides quality assurance and opportunities to engage with stakeholders in order to understand their concerns and the impact that the IASC Foundation's decision will have.

As part of the annual development cycle of the IFRS Taxonomy, the IASC Foundation delivers an exposure draft of the IFRS Taxonomy with an invitation to the public to comment. This is the IASC Foundation's primary means of consulting the public.

Comments play a vital role in the IASC Foundation's formal deliberative process. The IASC Foundation reviews all comments that are received during the comment period, and provides a summary and analysis of the comments received by the means of a feedback statement. In considering respondents' comments, the IASC Foundation bases its conclusions on the merits of the arguments for and against each alternative, not on the number of responses supporting each alternative.

## The exposure draft IFRS Taxonomy 2010

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The exposure draft IFRS Taxonomy 2010 is based on the architecture outlined in *The IFRS Taxonomy 2010 Architecture Draft* published on 8 December 2009 which documents in detail the XBRL architecture of the IFRS Taxonomy 2010, including the IFRS for SMEs.<sup>4</sup>

The proposed taxonomy contains significant architectural improvements when compared to the IFRS Taxonomy 2009. These are the first improvements that have been implemented in the architecture of the IFRS Taxonomy since 2007, as part of the IASC Foundation's commitment to provide stakeholders with a stable taxonomy. In accordance with the IASC Foundation's due process, these improvements were implemented following widespread consultations conducted in July and September 2009, and they have been documented in *The IFRS Taxonomy 2010 Architecture Draft*.

The key architectural improvements that have been implemented in the proposed taxonomy are:

- (a) extended use of dimensions, whereby intersection tables and list-oriented disclosures have been replaced with dimensional models. A complete list of all new concepts that have been added or deprecated in the exposure draft IFRS Taxonomy 2010, as a result of the extended use of dimensions, is provided in Appendix B (page 16).

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<sup>1</sup> For more information about XBRL and the IFRS Taxonomy, please refer to *The IFRS Taxonomy Guide* which is available on the IASB website at <http://www.iasb.org/XBRL/Resources>.

<sup>2</sup> The IFRS Bound Volume is the printed consolidated text of the IASB's authoritative pronouncements and the accompanying documents - illustrative examples, implementation guidance, bases for conclusions and dissenting options - as issued by the IASB at the beginning of a calendar year. The IFRS Bound Volume is available from the IASB shop at <http://buy.iasb.org>.

<sup>3</sup> The IASC Foundation's due process for its XBRL activities is documented in the *IASC Foundation Due Process Handbook for XBRL Activities* and is available on the IASB website at <http://www.iasb.org/The+organisation/About+XBRL>.

<sup>4</sup> *The IFRS Taxonomy 2010 Architecture Draft* is available to view on the IASB website at <http://www.iasb.org/News/XBRL>.

- (b) reconsideration of the IASC Foundation's approach for concept naming. IFRS Taxonomy concept names are assigned from the standard/verbose label when the concept is created for the first time, and shall now remain fixed – without requiring re-alignment with the concept label – if the label changes during the course of the taxonomy life cycle.
- (c) reconsideration of the IASC Foundation's principle of deleting deprecated concepts. An additional schema has now been provided that contains all deprecated concepts, together with a label linkbase indicating the deprecation and the deprecation date. A complete list of concepts that have been deprecated in the exposure draft IFRS Taxonomy 2010, from the IFRS Taxonomy 2009, is provided in Appendix B. Please see question 3 (page 9) for more information on this point.
- (d) addition of referencing ELRs (extended link roles) by the means of a generic label linkbase and a reference linkbase for labelling (translations). ELRs are used in the IFRS Taxonomy to identify sections of the IFRS Taxonomy, such as a single statement or note disclosure related to specific topic (ie [835110] *Notes - Income tax*, or [610000] *Statement of changes in equity - Consolidated financial statements*).
- (e) integration of the IFRSs and the IFRS for SMEs into a single taxonomy via the implementation of a single architecture and schema. Although the IFRSs (ie IFRSs as issued at 1 January 2010) and the IFRS for SMEs are now contained within a single taxonomy, they can either be used in combination with each other when accessed via the combined entry point, or they can be used individually when accessed via the separate entry points.
- (f) amendments to the IFRS Taxonomy Style Guide for domain members (members), dimensions (axes) and hypercubes (tables) resulting in amendments to concept names (these are the only exceptions to the improvement addressed in point b). A complete list of all concepts that have been renamed as a result of these amendments to the IFRS Taxonomy Style Guide is provided in Appendix B.
- (g) amendments to the reference and label roles and the concept types to internationally-recognised roles and types provided by XBRL International in the Link Roles Registry (LRR) and the Data Types Registry (DTR).

Other changes that have been implemented as a result of feedback received from the XQRT (XBRL Quality Review Team)<sup>5</sup> and other users of the IFRS Taxonomy 2009 are:

- (a) consolidation of ELRs in order to facilitate searching for and identifying concepts that relate to a particular IFRS or topic. The extended use of dimensions (axes) in the exposure draft IFRS Taxonomy 2010 resulted in the inevitable consolidation of a number of ELRs. It has subsequently been decided that all ELRs should be consolidated where possible, in order to be consistent and to further facilitate the identification of IFRS Taxonomy concepts. A complete list of the ELRs that have been consolidated in the exposure draft IFRS Taxonomy 2010, from the IFRS Taxonomy 2009 is provided in Appendix A (page 10).
- (b) addition of the values *Required* or *Effective date YYYY-MM-DD* to the reference part *Note*, to reflect that IFRS Taxonomy concepts can now reference different versions of an IFRS depending on whether the IFRS is from the IFRS Bound Volume of the 'IFRS, Consolidated without early application' publication. Please see question 2 (page 8) for more information on this point.
- (c) addition of concepts to provide more detail for IFRS disclosure requirements.
- (d) changes in data types from text concepts into monetary concepts for a number of disclosures, in order to more accurately reflect IFRS disclosure requirements. Change in data types have been reflected by changes in the corresponding labels, concept names and creationIDs.

<sup>5</sup> The XQRT (XBRL Quality Review Team) is an external committee that supports the IASC Foundation in its XBRL activities. The XQRT reviews developed taxonomies in order to achieve the highest level of quality, by providing input and offering practical recommendations on the usability of the IFRS Taxonomy from both a technology and financial reporting perspective. The IASC Foundation delivers a taxonomy draft to the XQRT for review before public comment on the IFRS Taxonomy is invited by the means of an exposure draft. Before the release of the final version of the IFRS Taxonomy, the XQRT also reviews the changes made to the exposure draft. Further information about the XQRT, including its terms of reference and operating procedures are available on the IASB website at <http://www.iasb.org/The+organisation/About+XBRL/About+XQRT/>.

Finally, other changes have been implemented as a result of new, revised or amended IFRSs that were issued in 2009.

## **Invitation to comment**

The IASC Foundation invites comments on all aspects of this exposure draft and in particular on the questions set out on page 8. Comments are most helpful if they:

- (a) respond to the questions as stated.
- (b) indicate the specific paragraph of paragraphs to which the comments relate.
- (c) contain a clear rationale.
- (d) describe any alternatives that the IASC Foundation should consider.

The IASC Foundation is not requesting comments on matters not addressed in this exposure draft. Comments should be submitted in writing and must arrive no later than 22 April 2010.

## Statistical overview of improvements

The below statistics provide an overview of how the improvements implemented in the proposed taxonomy, from the IFRS Taxonomy 2009, have impacted the number of concepts and ELRs in the exposure draft IFRS Taxonomy 2010.

### IFRS Taxonomy concepts

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The following statistics illustrate the total number of concepts in the exposure draft IFRS Taxonomy 2010, in comparison with the IFRS Taxonomy 2009.

	IFRS Taxonomy 2009		ED IFRS Taxonomy 2010
Total number of concepts	2,757	IFRSs	1,987
		IFRSs for SMEs	<u>1,044</u>
			<u><u>2,101</u></u>

The following statistics illustrate the number of concepts in the exposure draft IFRS Taxonomy 2010 that are exclusive to the IFRS for SMEs (ie are not used in the IFRSs), and the number of concepts that have been re-used in the IFRS for SMEs from the IFRSs.

Total number of concepts that are exclusive to the IFRS for SMEs	114	11%
Total number of concepts that have been re-used in the IFRS for SMEs from the IFRSs	<u>930</u>	89%
	<u><u>1,044</u></u>	

### IFRS Taxonomy extended link roles

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The following statistics illustrate the total number of ELRs in the exposure draft IFRS Taxonomy 2010, in comparison with the IFRS Taxonomy 2009.

	IFRS Taxonomy 2009		ED IFRS Taxonomy 2010
Total number of ELRs	144	IFRSs	74
		IFRSs for SMEs	<u>610</u>
			<u><u>135</u></u>

## Questions for consideration

### Question 1 - Grouping of sub-classifications

One of the improvements implemented in the proposed taxonomy is the consolidation of a number of ELRs, due to the extended use of dimensions (axes). In the proposed taxonomy, sub-classifications for concepts that can be reported on the face of financial statements currently continue to be grouped using separate ELRs (illustrated below):

[822140] Notes - Classes of property, plant and equipment  
 [823140] Notes - Classes of intangible assets  
 [825400] Notes - Investments in subsidiaries, joint ventures and associates  
 [826300] Notes - Classes of inventories  
 [827540] Notes - Classes of other provisions, short-term/long-term classification  
 [828200] Notes - Other financial liabilities  
 [828100] Notes - Classes of reserves  
 [831100] Notes - Classes of revenue  
 [834100] Notes - Classes of employee benefits expenses

These ELRs could be grouped together (ie consolidated) into a new ELR [832100] *Notes - Subclassifications of assets, liabilities and equities*, while the ELRs [831100] *Notes - Classes of revenue* and [834100] *Notes - Classes of employee benefits expenses* could be incorporated into ELR [832000] *Notes - Analysis of income and expense*. This approach would facilitate searching for and identifying concepts that relate to a particular IFRS or topic, and would also better distinguish these ELRs from ELRs that are members and axes (eg [822100] *Notes - Property, plant and equipment*).

Do you agree that the IASC Foundation should adopt this approach for grouping sub-classifications in the IFRS Taxonomy 2010? Why or why not? If not, what do you suggest instead, and why?

### Question 2 – IFRS publication references

On 22 January 2010 the IASC Foundation launched a new publication, 'IFRS, Consolidated without early application'. This new publication differs from the annual IFRS Bound Volume because it consolidates only those IFRSs with an effective date no later than 1 January 2010. The annual IFRS Bound Volume continues to follow the practice of previous years by consolidating all IFRSs issued at 1 January 2010, including those with an effective date later than 1 January 2010, and excluding IFRSs that are being superseded, even though they may still be applicable.

This change to the IASC Foundation's publication process has required changes to the IFRS Taxonomy, to reflect that IFRS Taxonomy concepts can now reference different versions of an IFRS depending on whether the IFRS is from the IFRS Bound Volume or the 'IFRS, Consolidated without early application' (ie required IFRSs). To reflect this change, concepts in the IFRS Taxonomy which contain references to required IFRSs (ie IFRSs from the 'IFRSs, Consolidated without early application') have had the value *Required* added in the reference part *Note*. Concepts in the IFRS Taxonomy which contain references to IFRSs with a future effective date (ie IFRSs from the annual IFRS Bound Volume) have had the value *Effective YYYY-MM-DD* added in the reference part *Note*.

Do you agree with the IASC Foundation's proposed approach for referencing different versions of IFRSs from the IFRS Bound Volume and the 'IFRSs, Consolidated without early application' in the IFRS Taxonomy 2010. Do you think other reference parts or other values for the parts should be used to reflect the change to the IASC Foundation's publication process? Why or why not? If not, what do you suggest instead, and why?

### Question 3 - Deprecated schema

The provision of a deprecated schema is an improvement to the architecture of the IFRS Taxonomy that has been implemented in the proposed taxonomy, whereby deprecated concepts are differentiated from core concepts by the means of a separate deprecated schema. This deprecated schema uses the namespace URI (unique resource identifier) of the IFRS Taxonomy 2009 (ie the namespace of the IFRS Taxonomy 2009 core schema) because this is the taxonomy that is being deprecated.

- (a) Do you agree with the IASC Foundation's proposed approach for differentiating the deprecated schema from the core schema in the IFRS Taxonomy 2010? Why or why not? If not, what do you suggest instead, and why?
- (b) Should a different namespace be used to differentiate deprecated concepts from core concepts in the IFRS Taxonomy 2010? Why or why not? If not, what do you suggest instead, and why?

## Appendix A: Consolidated extended link roles

Below is a complete list of the ELRs that have been consolidated in the exposure draft IFRS Taxonomy 2010, from the IFRS Taxonomy 2009.

IFRS Taxonomy 2009 ELRs	Exposure draft IFRS Taxonomy 2010 ELRs
<b>IFRS 1</b> [819100] Notes - First time adoption [819110] Notes - First time adoption, fair values used as deemed cost [alternative] [819120] Notes - First time adoption, fair values used as deemed cost [819130] Notes - First time adoption, redesignated financial assets and liabilities [alternative] [819140] Notes - First time adoption, redesignated financial assets and liabilities	<b>IFRS 1</b> [819100] Notes - First time adoption
<b>IFRS 2</b> [834120] Notes - Share-based payment arrangements	<b>IFRS 2</b> [834120] Notes - Share-based payment arrangements
<b>IFRS 3</b> [817000] Notes - Business combinations [823320] Notes - Reconciliation of changes in goodwill	<b>IFRS 3</b> [817000] Notes - Business combinations
<b>IFRS 4</b> [836500] Notes - Insurance contracts	<b>IFRS 4</b> [836500] Notes - Insurance contracts
<b>IFRS 5</b> [825900] Notes - Non-current asset or disposal group held for sale [851300] Notes - Cash flows from continuing and discontinued operations	<b>IFRS 5</b> [825900] Notes - Non-current asset held for sale and discontinued operations
<b>IFRS 6</b> [822200] Notes - Exploration and evaluation assets [822210] Notes - Measurement for exploration and evaluation assets [822220] Notes - Reconciliation of changes in exploration and evaluation assets [alternative] [822230] Notes - Reconciliation of changes in exploration and evaluation assets [822240] Notes - Exploration and evaluation assets, gross carrying amount/accumulated depreciation [alternative] [822250] Notes - Exploration and evaluation assets, gross carrying amount/accumulated depreciation [822260] Notes - Revalued amounts, exploration and evaluation assets [alternative] [822270] Notes - Revalued amounts, exploration and evaluation assets	<b>IFRS 6</b> [822200] Notes - Exploration and evaluation assets
<b>IFRS 7</b> [822320] Notes - Reconciliation of financial assets and financial liabilities [alternative] [822330] Notes - Reconciliation of financial assets and financial liabilities [822350] Notes - Fair value of financial assets and financial liabilities and reclassification [822390] Notes - Financial assets and financial liabilities [832320] Notes - Income, expense, gains or losses on financial instruments [832390] Notes - Nature and extent of risks arising from financial instruments [832400] Notes - Hedge accounting	<b>IFRS 7</b> [822390] Notes - Financial instruments

*continued...*

IFRS Taxonomy 2009 ELRs	Exposure draft IFRS Taxonomy 2010 ELRs
<b>IFRS 8</b> [871100] Notes - Entity's reportable segments [871200] Notes - Profit or loss, assets and liabilities for reportable segments [871300] Notes - Segments, products and services [871400] Notes - Segments, geographical areas [871500] Notes - Segments, major customers	<b>IFRS 8</b> [871100] Notes - Operating segments
<b>IAS 1</b> [110000] General information about financial statements [210000] Statement of financial position, current/non-current - Consolidated financial statements [210005] Statement of financial position, current/non-current - Separate financial statements [220000] Statement of financial position, order of liquidity - Consolidated financial statements [220005] Statement of financial position, order of liquidity - Separate financial statements [310000] Income statement, by function of expense - Consolidated financial statements [310005] Income statement, by function of expense - Separate financial statements [320000] Income statement, by nature of expense - Consolidated financial statements [320005] Income statement, by nature of expense - Separate financial statements [410000] Statement of comprehensive income - Consolidated financial statements [410005] Statement of comprehensive income - Separate financial statements [420000] Statement of comprehensive income [alternative] - Consolidated financial statements [420005] Statement of comprehensive income [alternative] - Separate financial statements [610000] Statement of changes in equity - Consolidated financial statements [610005] Statement of changes in equity - Separate financial statements [620000] Statement of changes in equity [alternative] - Consolidated financial statements [620005] Statement of changes in equity [alternative] - Separate financial statements [810000] Notes - Corporate information and statement of IFRS compliance [832000] Notes - Analysis of income and expense [861200] Notes - Share capital, reserves and other equity interest	<b>IAS 1</b> [110000] General information about financial statements [210000] Statement of financial position, current/non-current - Consolidated financial statements [210005] Statement of financial position, current/non-current - Separate financial statements [220000] Statement of financial position, order of liquidity - Consolidated financial statements [220005] Statement of financial position, order of liquidity - Separate financial statements [310000] Income statement, by function of expense - Consolidated financial statements [310005] Income statement, by function of expense - Separate financial statements [320000] Income statement, by nature of expense - Consolidated financial statements [320005] Income statement, by nature of expense - Separate financial statements [410000] Statement of comprehensive income - Consolidated financial statements [410005] Statement of comprehensive income - Separate financial statements [420000] Statement of comprehensive income [alternative] - Consolidated financial statements [420005] Statement of comprehensive income [alternative] - Separate financial statements [610000] Statement of changes in equity - Consolidated financial statements [610005] Statement of changes in equity - Separate financial statements [810000] Notes - Corporate information and statement of IFRS compliance [828100] Notes - Classes of reserves [828200] Notes - Other financial liabilities [832000] Notes - Analysis of income and expense [861200] Notes - Share capital, reserves and other equity interest
<b>IAS 2</b> [826300] Notes - Classes of inventories [826380] Notes - Inventories	<b>IAS 2</b> [826300] Notes - Classes of inventories [826380] Notes - Inventories
<b>IAS 7</b> [510000] Statement of cash flows, direct method - Consolidated financial statements [510005] Statement of cash flows, direct method - Separate financial statements [520000] Statement of cash flows, indirect method - Consolidated financial statements [520005] Statement of cash flows, indirect method - Separate financial statements [851100] Notes - Cash flow statement [851200] Notes - Cash and cash equivalents	<b>IAS 7</b> [510000] Statement of cash flows, direct method - Consolidated financial statements [510005] Statement of cash flows, direct method - Separate financial statements [520000] Statement of cash flows, indirect method - Consolidated financial statements [520005] Statement of cash flows, indirect method - Separate financial statements [851100] Notes - Cash flow statement [851200] Notes - Cash and cash equivalents

*continued...*

IFRS Taxonomy 2009 ELRs	Exposure draft IFRS Taxonomy 2010 ELRs
<b>IAS 8</b> [811000] Notes - Accounting policies, changes in accounting estimates and errors	<b>IAS 8</b> [811000] Notes - Accounting policies, changes in accounting estimates and errors
<b>IAS 10</b> [815000] Notes - Events after reporting period	<b>IAS 10</b> [815000] Notes - Events after reporting period
<b>IAS 11</b> [831700] Notes - Recognised revenue from construction contracts [831710] Notes - Contracts in progress	<b>IAS 11</b> [831710] Notes - Contracts in progress
<b>IAS 12</b> [835110] Notes - Income tax [835130] Notes - Reconciliation between tax expense (income) and accounting profit multiplied by applicable tax rate(s) [835140] Notes - Reconciliation between accounting profit and tax expense (income), average effective tax rate and applicable tax rate	<b>IAS 12</b> [835110] Notes - Income tax
<b>IAS 16</b> [822100] Notes - Property, plant and equipment [822110] Notes - Measurement for property, plant and equipment [822120] Notes - Reconciliation of changes in property, plant and equipment [alternative] [822130] Notes - Reconciliation of changes in property, plant and equipment [822140] Notes - Classes of property, plant and equipment, gross carrying amount/accumulated depreciation [alternative] [822150] Notes - Classes of property, plant and equipment, gross carrying amount/accumulated depreciation [822160] Notes - Revalued amounts, property, plant and equipment [alternative] [822170] Notes - Revalued amounts, property, plant and equipment	<b>IAS 16</b> [822100] Notes - Property, plant and equipment [822140] Notes - Classes of property, plant and equipment
<b>IAS 17</b> [832600] Notes - Recognised finance lease as assets by lessee [832620] Notes - Reconciliation of minimum finance lease payments payable by lessee [alternative] [832630] Notes - Reconciliation of minimum finance lease payments payable by lessee [832650] Notes - Minimum lease payments payable under non-cancellable operating lease by lessee [832680] Notes - Finance lease and operating lease by lessee [832720] Notes - Reconciliation of minimum finance lease payments receivable by lessor [alternative] [832730] Notes - Reconciliation of minimum finance lease payments receivable by lessor [832750] Notes - Minimum lease payments receivable under non-cancellable operating lease by lessor [832780] Notes - Finance lease and operating lease by lessor	<b>IAS 17</b> [832600] Notes - Leases
<b>IAS 18</b> [831100] Notes - Classes of revenue [831110] Notes - Revenue	<b>IAS 18</b> [831100] Notes - Classes of revenue [831110] Notes - Revenue

*continued...*

<b>IFRS Taxonomy 2009 ELRs</b>	<b>Exposure draft IFRS Taxonomy 2010 ELRs</b>
<b>IAS 19</b> [834100] Notes - Classes of employee benefits expenses [834140] Notes - Termination benefits [834210] Notes - Defined benefit obligation and fair value of defined benefit plan assets [834220] Notes - Reconciliation of changes in present value of defined benefit obligation [alternative] [834230] Notes - Reconciliation of changes in present value of defined benefit obligation [834330] Notes - Reconciliation of changes in fair value of plan assets [834400] Notes - Experience adjustments on plan assets and plan liabilities [834420] Notes - Reconciliation of net defined benefit liability [834440] Notes - Recognised assets, liabilities and expenses of defined benefit plans [834480] Notes - Defined benefit plans	<b>IAS 19</b> [834100] Notes - Classes of employee benefits expenses [834480] Notes - Employee benefits
<b>IAS 20</b> [831400] Notes - Government grants	<b>IAS 20</b> [831400] Notes - Government grants
<b>IAS 21</b> [842000] Notes - Effects of changes in foreign exchange rates	<b>IAS 21</b> [842000] Notes - Effects of changes in foreign exchange rates
<b>IAS 23</b> [836200] Notes - Borrowing costs	<b>IAS 23</b> [836200] Notes - Borrowing costs
<b>IAS 24</b> [818000] Notes - Related party	<b>IAS 24</b> [818000] Notes - Related party
	<b>IAS 26</b> [710000] Statement of changes in net assets available for benefits
<b>IAS 27</b> [825400] Notes - Investments in subsidiaries, joint ventures and associates [825480] Notes - Consolidated and separate financial statements	<b>IAS 27</b> [825400] Notes - Investments in subsidiaries, joint ventures and associates [825480] Notes - Consolidated and separate financial statements
<b>IAS 28</b> [825600] Notes - Investments in associates	<b>IAS 28</b> [825600] Notes - Investments in associates
<b>IAS 29</b> [816000] Notes - Hyperinflationary reporting	<b>IAS 29</b> [816000] Notes - Hyperinflationary reporting
<b>IAS 31</b> [825500] Notes - Interests in joint ventures	<b>IAS 31</b> [825500] Notes - Interests in joint ventures
<b>IAS 33</b> [838000] Notes - Earnings per share	<b>IAS 33</b> [838000] Notes - Earnings per share
<b>IAS 34</b> [813000] Notes - Interim financial reporting	<b>IAS 34</b> [813000] Notes - Interim financial reporting
<b>IAS 36</b> [832410] Notes - Impairment loss and reversal [alternative] [832420] Notes - Impairment loss and reversal [832480] Notes - Impairment loss and reversal of impairment loss	<b>IAS 36</b> [832410] Notes - Impairment loss and reversal
<i>continued...</i>	

IFRS Taxonomy 2009 ELRs	Exposure draft IFRS Taxonomy 2010 ELRs
<p><b>IAS 37</b>  [827520] Notes - Reconciliation of changes in other provisions  [827530] Notes - Reconciliation of changes in other provisions [alternative]  [827540] Notes - Classes of other provisions, short-term/long-term classification  [827550] Notes - Classes of other provisions, short-term/long-term classification [alternative]  [827570] Notes - Other provisions, contingent liabilities and contingent assets</p>	<p><b>IAS 37</b>  [827540] Notes - Classes of other provisions, short-term/long-term classification  [827570] Notes - Other provisions, contingent liabilities and contingent assets</p>
<p><b>IAS 38</b>  [823100] Notes - Measurement for intangible assets  [823120] Notes - Reconciliation of changes in intangible assets other than goodwill [alternative]  [823130] Notes - Reconciliation of changes in intangible assets other than goodwill  [823140] Notes - Classes of intangible assets, gross carrying amount/accumulated amortisation [alternative]  [823150] Notes - Classes of intangible assets, gross carrying amount/accumulated amortisation  [823160] Notes - Revalued amounts, intangible assets [alternative]  [823170] Notes - Revalued amounts, intangible assets  [823180] Notes - Intangible assets</p>	<p><b>IAS 38</b>  [823140] Notes - Classes of intangible assets  [823180] Notes - Intangible assets</p>
<p><b>IAS 40</b>  [825100] Notes - Investment property  [825110] Notes - Measurement for investment property  [825130] Notes - Reconciliation of changes in investment property, cost model  [825150] Notes - Additions in investment property, cost model  [825180] Notes - Investment property, cost model  [825220] Notes - Reconciliation of changes in investment property, fair value model [alternative]  [825230] Notes - Reconciliation of changes in investment property, fair value model  [825240] Notes - Additions in investment property, fair value model [alternative]  [825250] Notes - Additions in investment property, fair value model  [825280] Notes - Investment property, fair value model</p>	<p><b>IAS 40</b>  [825100] Notes - Investment property</p>
<p><b>IAS 41</b>  [824100] Notes - Biological assets, carrying amount  [824110] Notes - Reconciliation of changes in biological assets [alternative]  [824120] Notes - Reconciliation of changes in biological assets  [824180] Notes - Biological assets and government grants for agricultural activity</p>	<p><b>IAS 41</b>  [824180] Notes - Biological assets and government grants for agricultural activity</p>
<p><b>IFRIC 2</b>  [868500] Notes - Redemption prohibition, transfer between financial liabilities and equity</p>	<p><b>IFRIC 2</b>  [868500] Notes - Redemption prohibition, transfer between financial liabilities and equity</p>
<p><b>IFRIC 5</b>  [868200] Notes - Nature of interest and restrictions on access to assets in funds</p>	<p><b>IFRIC 5</b>  [868200] Notes - Nature of interest and restrictions on access to assets in funds</p>

*continued...*

IFRS Taxonomy 2009 ELRs	Exposure draft IFRS Taxonomy 2010 ELRs
	<p><b>SIC 27</b> [832800] Notes - Transactions involving legal form of lease 50</p> <p><b>SIC 29</b> [832900] Notes - Service concession arrangements 50</p>
<p><b>DIMENSION</b> [901000] Dimension - Retrospective application and retrospective restatement [902000] Dimension - Financial effect of transition from previous GAAP to IFRSs [903000] Dimension - Continuing and discontinued operations [913000] Dimension - Consolidated and separate financial statements</p>	<p><b>DIMENSION</b> [901000] Dimension - Retrospective application and retrospective restatement [901500] Dimension - Creation date [903000] Dimension - Continuing and discontinued operations [913000] Dimension - Consolidated and separate financial statements</p>

## Appendix B: Changes in concepts

Following is a complete list of the concepts that have been changed (added, deprecated or amended) in the exposure draft IFRS Taxonomy 2010, from the IFRS Taxonomy 2009, as a result of:

- (a) extended use of dimensions (axes), whereby intersection tables and list-orientated disclosures have been replaced by dimensional modelling, resulting in the addition of new concepts (page 17).
- (b) integration of the IFRS for SMES into the exposure draft IFRS Taxonomy 2010, resulting in the addition of new concepts (page 23).
- (c) other changes, such as increasing the level of detail or changing concept data types in order to more accurately reflect IFRS disclosure requirements, resulting in the addition of new concepts (page 25).
- (d) extended use of dimensions (axes) (as addressed in point a), resulting in the deprecation of redundant concepts from the IFRS Taxonomy 2009 (page 32).
- (e) other changes, such as changing concept data types, resulting in the deprecation of redundant concepts from the IFRS Taxonomy 2009 (page 55).
- (f) improvements in the IFRS Taxonomy Style Guide (page 59).

<b>(a) New concepts that have been added due to the extended use of dimensions (axes)</b>
AbnormallyLargeChangesInAssetPricesOrForeignExchangeRatesMember
AcquisitionsThroughBusinessCombinationsInvestmentProperty
AdditionsFromAcquisitionsInvestmentProperty
AdditionsFromSubsequentExpenditureRecognisedAsAssetInvestmentProperty
AdditionsInvestmentPropertyAbstract
AdditionsOtherThanThroughBusinessCombinationsInvestmentProperty
AggregateAdjustmentToCarryingValueReportedUnderPreviousGAAPMember
AggregatedMeasurementMember
AggregatedPeriodsMember
AggregateNotSignificantIndividualAssetsOrCashgeneratingUnitsMember
AggregateOfFairValuesMember
AircraftMember
AmortisationAndDepreciationMethodExplorationAndEvaluationAssets
AnnouncementOfPlanToDiscontinueOperationMember
AnnouncingOrCommencingImplementationOfMajorRestructuringMember
ArrangementsInvolvingLegalFormOfLeaseAxis
ArrangementsInvolvingLegalFormOfLeaseMember
AssociatesMember
AtCostMember
AtCostWithinFairValueModelMember
AtFairValueMember
BiologicalAssetsAccumulatedAmortisationAndImpairment
BiologicalAssetsGross
BuildingsMember
CapitalRequirementsAxis
CapitalRequirementsMember
CashAndCashEquivalentsMember
CashFlowHedgesMember
CategoriesOfRelatedPartiesAxis
ChangesInFairValueOfFinancialAssetsAttributableToChangesInCreditRiskOfFinancialAssets
ChangesInInvestmentProperty
ChangesInInvestmentPropertyAbstract
ChangesInTaxRatesOrTaxLawsEnactedOrAnnouncedMember
ClassesOfAssetsAxis
ClassesOfAssetsMember
ClassesOfContingentLiabilitiesAxis
ClassesOfFinancialAssetsAxis
ClassesOfFinancialAssetsThatAreEitherPastDueOrImpairedAxis
ClassesOfFinancialAssetsThatAreEitherPastDueOrImpairedMember
ClassesOfFinancialInstrumentsAxis
ClassesOfFinancialInstrumentsMember
ClassesOfFinancialLiabilitiesAxis
ClassesOfIntangibleAssetsOtherThanGoodwillAxis
ClassesOfPropertyPlantAndEquipmentAxis
ClassesOfProvisionsAxis
ClassesOfShareCapitalAxis
ClassesOfShareCapitalMember
ClassificationOfAssetsAsHeldForSaleMember
CombinedMember
CommencementOfMajorLitigationMember
ComponentsOfEquityAxis
ContingentLiabilitiesMember
ContingentLiabilitiesOfJointVentureMember
ContingentLiabilityForDecommissioningRestorationAndRehabilitationCostsMember
CountryOfDomicileMember
CreationDateAxis
DecreaseThroughClassifiedAsHeldForSaleInvestmentProperty
DefaultFinancialStatementsDateMember
<i>continued...</i>

**(a) New concepts that have been added due to the extended use of dimensions (axes)**

DefinedBenefitPlansAxis
DefinedBenefitPlansMember
DescriptionOfReporTableSegmentToWhichIndividualAssetBelongs
DestructionOfMajorProductionPlantMember
DisclosureOfArrangementsInvolvingLegalFormOfLeaseAbstract
DisclosureOfArrangementsInvolvingLegalFormOfLeaseExplanatory
DisclosureOfArrangementsInvolvingLegalFormOfLeaseLineItems
DisclosureOfArrangementsInvolvingLegalFormOfLeaseTable
DisclosureOfBusinessCombinationsAbstract
DisclosureOfBusinessCombinationsLineItems
DisclosureOfClassesOfShareCapitalAbstract
DisclosureOfClassesOfShareCapitalLineItems
DisclosureOfClassesOfShareCapitalTable
DisclosureOfComparativeInformationPreparedUnderPreviousGAAPAbstract
DisclosureOfComparativeInformationPreparedUnderPreviousGAAPLineItems
DisclosureOfComparativeInformationPreparedUnderPreviousGAAPTable
DisclosureOfContingentLiabilitiesAbstract
DisclosureOfContingentLiabilitiesLineItems
DisclosureOfContingentLiabilitiesTable
DisclosureOfDefinedBenefitPlansAbstract
DisclosureOfDefinedBenefitPlansLineItems
DisclosureOfDefinedBenefitPlansTable
DisclosureOfEffectsOfChangesInParentsOwnershipInterestInSubsidiaryThatDoNotResultInLossOfControlOnEquityAttribuTableToOwnersOfParentExplanatory
DisclosureOfExplorationAndEvaluationAssetsAbstract
DisclosureOfExplorationAndEvaluationAssetsLineItems
DisclosureOfExplorationAndEvaluationAssetsTable
DisclosureOfFairValuesOfItemsUsedAsDeemedCostAbstract
DisclosureOfFairValuesOfItemsUsedAsDeemedCostLineItems
DisclosureOfFairValuesOfItemsUsedAsDeemedCostTable
DisclosureOfFinanceLeaseAndOperatingLeaseByLesseeAbstract
DisclosureOfFinanceLeaseAndOperatingLeaseByLesseeLineItems
DisclosureOfFinanceLeaseAndOperatingLeaseByLesseeTable
DisclosureOfFinanceLeaseAndOperatingLeaseByLessorAbstract
DisclosureOfFinanceLeaseAndOperatingLeaseByLessorLineItems
DisclosureOfFinanceLeaseAndOperatingLeaseByLessorTable
DisclosureOfFinancialAssetsAbstract
DisclosureOfFinancialAssetsExplanatory
DisclosureOfFinancialAssetsLineItems
DisclosureOfFinancialAssetsReclassifiedDueToChangeInBusinessModelInPreviousPeriodsExplanatory
DisclosureOfFinancialAssetsTable
DisclosureOfFinancialAssetsThatAreEitherPastDueOrImpairedAbstract
DisclosureOfFinancialAssetsThatAreEitherPastDueOrImpairedLineItems
DisclosureOfFinancialAssetsThatAreEitherPastDueOrImpairedTable
DisclosureOfFinancialAssetsTransferredDuringPeriodWhichDoNotQualifyForDerecognitionAbstract
DisclosureOfFinancialAssetsTransferredDuringPeriodWhichDoNotQualifyForDerecognitionLineItems
DisclosureOfFinancialAssetsTransferredDuringPeriodWhichDoNotQualifyForDerecognitionTable
DisclosureOfFinancialInstrumentsAbstract
DisclosureOfFinancialInstrumentsExplanatory
DisclosureOfFinancialInstrumentsLineItems
DisclosureOfFinancialInstrumentsTable
DisclosureOfFinancialLiabilitiesAbstract
DisclosureOfFinancialLiabilitiesExplanatory
DisclosureOfFinancialLiabilitiesLineItems
DisclosureOfFinancialLiabilitiesTable
DisclosureOfGeographicalAreasAbstract
DisclosureOfGeographicalAreasExplanatory
DisclosureOfGeographicalAreasLineItems
DisclosureOfHedgeAccountingAbstract
<i>continued...</i>

<b>(a) New concepts that have been added due to the extended use of dimensions (axes)</b>
DisclosureOfHedgeAccountingLinItems
DisclosureOfHedgeAccountingTable
DisclosureOfImpairmentLossAndReversalOfImpairmentLossAbstract
DisclosureOfImpairmentLossAndReversalOfImpairmentLossLinItems
DisclosureOfImpairmentLossAndReversalOfImpairmentLossTable
DisclosureOfInformationForEachMaterialImpairmentLossRecognisedOrReversedForIndividualAssetOrCashgeneratingUnitAbstract
DisclosureOfInformationForEachMaterialImpairmentLossRecognisedOrReversedForIndividualAssetOrCashgeneratingUnitExplanatory
DisclosureOfInformationForEachMaterialImpairmentLossRecognisedOrReversedForIndividualAssetOrCashgeneratingUnitLinItems
DisclosureOfInformationForEachMaterialImpairmentLossRecognisedOrReversedForIndividualAssetOrCashgeneratingUnitTable
DisclosureOfInformationForIndividualAssetOrCashgeneratingUnitWithSignificantAmountOfGoodwillOrIntangibleAssetsWithIndefiniteUsefulLivesAbstract
DisclosureOfInformationForIndividualAssetOrCashgeneratingUnitWithSignificantAmountOfGoodwillOrIntangibleAssetsWithIndefiniteUsefulLivesExplanatory
DisclosureOfInformationForIndividualAssetOrCashgeneratingUnitWithSignificantAmountOfGoodwillOrIntangibleAssetsWithIndefiniteUsefulLivesLinItems
DisclosureOfInformationForIndividualAssetOrCashgeneratingUnitWithSignificantAmountOfGoodwillOrIntangibleAssetsWithIndefiniteUsefulLivesTable
DisclosureOfIntangibleAssetsAbstract
DisclosureOfIntangibleAssetsLinItems
DisclosureOfIntangibleAssetsTable
DisclosureOfInvestmentPropertyAbstract
DisclosureOfInvestmentPropertyExplanatory
DisclosureOfInvestmentPropertyLinItems
DisclosureOfInvestmentPropertyTable
DisclosureOfMajorCustomersAbstract
DisclosureOfMajorCustomersLinItems
DisclosureOfNonadjustingEventsAfterReportingPeriodAbstract
DisclosureOfNonadjustingEventsAfterReportingPeriodLinItems
DisclosureOfNonadjustingEventsAfterReportingPeriodTable
DisclosureOfNumberAndWeightedAverageExercisePricesOfShareOptionsAbstract
DisclosureOfNumberAndWeightedAverageExercisePricesOfShareOptionsLinItems
DisclosureOfNumberAndWeightedAverageExercisePricesOfShareOptionsTable
DisclosureOfObjectivesPoliciesAndProcessesForManagingCapitalAbstract
DisclosureOfObjectivesPoliciesAndProcessesForManagingCapitalLinItems
DisclosureOfObjectivesPoliciesAndProcessesForManagingCapitalTable
DisclosureOfOperatingSegmentsAbstract
DisclosureOfOperatingSegmentsExplanatory
DisclosureOfOperatingSegmentsLinItems
DisclosureOfOtherProvisionsAbstract
DisclosureOfOtherProvisionsExplanatory
DisclosureOfOtherProvisionsLinItems
DisclosureOfOtherProvisionsTable
DisclosureOfProductsAndServicesAbstract
DisclosureOfProductsAndServicesExplanatory
DisclosureOfProductsAndServicesLinItems
DisclosureOfPropertyPlantAndEquipmentAbstract
DisclosureOfPropertyPlantAndEquipmentLinItems
DisclosureOfPropertyPlantAndEquipmentTable
DisclosureOfRecognisedFinanceLeaseAsAssetsByLesseeAbstract
DisclosureOfRecognisedFinanceLeaseAsAssetsByLesseeExplanatory
DisclosureOfRecognisedFinanceLeaseAsAssetsByLesseeLinItems
DisclosureOfRecognisedFinanceLeaseAsAssetsByLesseeTable
DisclosureOfReconciliationOfChangesInBiologicalAssetsAbstract
DisclosureOfReconciliationOfChangesInBiologicalAssetsExplanatory
DisclosureOfReconciliationOfChangesInBiologicalAssetsLinItems

*continued...*

<b>(a) New concepts that have been added due to the extended use of dimensions (axes)</b>
DisclosureOfReconciliationOfChangesInBiologicalAssetsTable
DisclosureOfRedesignatedFinancialAssetsAndLiabilitiesAbstract
DisclosureOfRedesignatedFinancialAssetsAndLiabilitiesLineItems
DisclosureOfRedesignatedFinancialAssetsAndLiabilitiesTable
DisclosureOfReservesWithinEquityAbstract
DisclosureOfReservesWithinEquityLineItems
DisclosureOfReservesWithinEquityTable
DisclosureOfServiceConcessionArrangementsAbstract
DisclosureOfServiceConcessionArrangementsExplanatory
DisclosureOfServiceConcessionArrangementsLineItems
DisclosureOfServiceConcessionArrangementsTable
DisclosureOfTransactionsBetweenRelatedPartiesAbstract
DisclosureOfTransactionsBetweenRelatedPartiesLineItems
DisclosureOfTransactionsBetweenRelatedPartiesTable
DisposalOfMajorSubsidiaryMember
DisposalsInvestmentProperty
EffectiveDatesOfRevaluationExplorationAndEvaluationAssets
EnteringIntoSignificantCommitmentsOrContingentLiabilitiesMember
EntitiesOverWhichEntityHasControlJointControlOrSignificantInfluenceMember
EntitiesWithControlJointControlOrSignificantInfluenceOverEntityMember
EquityAttributableToOwnersOfParentMember
EquityMember
ExplanationOfIndependentValuerUsedForRevaluationExplorationAndEvaluationAssets
ExplanationOfRevaluationMethodsAndAssumptionsExplorationAndEvaluationAssets
ExplorationAndEvaluationAssetsAxis
ExpropriationOfMajorAssetsByGovernmentMember
FairValueAsDeemedCostAxis
FairValueHedgesMember
FairValueModelMember
FinancialAssetsMember
FinancialAssetsWhichDoNotQualifyForDerecognitionAxis
FinancialAssetsWhichDoNotQualifyForDerecognitionMember
FinancialLiabilitiesMember
ForeignCountriesMember
GainsLossesOnFairValueAdjustmentInvestmentProperty
GoodwillMember
GovernmentMember
GroupsOfShareOptionsAxis
HedgesOfNetInvestmentInForeignOperationsMember
ImpairmentLossRecognisedInProfitOrLossInvestmentProperty
IncomeFromContinuingOperationsAttributableToOwnersOfParent
IncomeFromDiscontinuedOperationsAttributableToOwnersOfParent
IncreaseDecreaseThroughNetExchangeDifferencesInvestmentProperty
IncreaseDecreaseThroughOtherChangesInvestmentProperty
IncreaseDecreaseThroughTransfersAndOtherChangesInvestmentProperty
IndividualAssetsOrCashgeneratingUnitsAxis
IndividualAssetsOrCashgeneratingUnitsMember
IndividualAssetsOrCashgeneratingUnitsWithSignificantAmountOfGoodwillOrIntangibleAssetsWithIndefiniteUsefulLivesAxis
IndividualAssetsOrCashgeneratingUnitsWithSignificantAmountOfGoodwillOrIntangibleAssetsWithIndefiniteUsefulLivesMember
InformationAboutObjectivesPoliciesAndProcessesForManagingEntitysObligationToRepurchaseOrRedeemPuttableFinancialInstruments
IntangibleAssetsMember
IntangibleAssetsOtherThanGoodwillMember
InterestRateRisksOfDebtInstrumentsMeasuredAtAmortisedCostMember
InventoriesMember
InvestmentPropertyAccumulatedDepreciationAndImpairment
InvestmentPropertyGross
<i>continued...</i>

<b>(a) New concepts that have been added due to the extended use of dimensions (axes)</b>
InvestmentPropertyMember
InvestmentPropertyWhoseFairValueCannotBeMeasuredReliablyWithoutUndueCostOrEffortOnOngoingBasisMember
InvestmentsInAssociatesMember
InvestmentsInJointVenturesMember
InvestmentsMember
IssuedCapitalMember
IssuesOrRepurchasesOfEntitysDebtOrEquityInstrumentsMember
JointControlOrSignificantInfluenceMember
JointVenturesWhereEntityIsVenturerMember
KeyManagementPersonnelOfEntityOrParentMember
LandMember
LegalProceedingsContingentLiabilityMember
LegalProceedingsProvisionMember
MajorBusinessCombinationMember
MajorOrdinaryShareTransactionsMember
MajorPurchasesOfAssetsMember
MeasurementAxis
MeasurementBasesExplorationAndEvaluationAssets
MiscellaneousOtherProvisionsMember
MotorVehiclesMember
MultiemployerDefinedBenefitPlansMember
NonadjustingEventsAfterReportingPeriodAxis
NonadjustingEventsMember
NoncontrollingInterestsMember
OnerousContractsContingentLiabilityMember
OnerousContractsProvisionMember
OtherAssetsMember
OtherContingentLiabilitiesMember
OtherDisposalsOfAssetsMember
OtherEquityInterestMember
OtherFinancialAssetsMember
OtherFinancialLiabilitiesMember
OtherImpairedAssetsMember
OtherProvisionsMember
OtherRelatedPartiesMember
OtherReservesMember
ParentMember
PotentialOrdinaryShareTransactionsMember
PriceRisksOfCommodityOrFirmCommitmentsOrHighlyProbableForecastTransactionsToPurchaseOrSellCommodityMember
PropertyPlantAndEquipmentMember
ProvisionForDecommissioningRestorationAndRehabilitationCostsMember
ReconciliationByEndOfReportingPeriodAxis
ReconciliationOfChangesInInvestmentPropertyAbstract
RedesignationAxis
RelatedPartiesMember
ReserveOfActuarialGainsOrLossesOnDefinedBenefitPlansMember
ReserveOfCashFlowHedgesMember
ReserveOfExchangeDifferencesOnTranslationMember
ReserveOfGainsAndLossesOnRemeasuringAvailableforsaleFinancialAssetsMember
ReservesMember
ReservesWithinEquityAxis
RestructuringContingentLiabilityMember
RestructuringProvisionMember
RetainedEarningsMember
RevaluationSurplusMember
ReversalOfImpairmentLossRecognisedInProfitOrLossInvestmentProperty
ServiceConcessionArrangementsAxis
<i>continued...</i>

<b>(a) New concepts that have been added due to the extended use of dimensions (axes)</b>
ServiceConcessionArrangementsMember
ShareOfContingentLiabilitiesOfAssociatesMember
ShareOptionsExercisableMember
ShareOptionsExercisedMember
ShareOptionsExpiredMember
ShareOptionsForfeitedMember
ShareOptionsGrantedMember
ShareOptionsMember
ShareOptionsOutstandingMember
SharePremiumMember
ShipsMember
StatementOfChangesInEquityTable
SubsidiariesMember
SummaryQuantitativeDataAboutPutTableFinancialInstrumentsClassifiedAsEquityInstruments
TradeAndOtherPayablesMember
TradeAndOtherReceivablesMember
TreasurySharesMember
UsefulLivesOrAmortisationRatesExplorationAndEvaluationAssets
WarrantyContingentLiabilityMember
WarrantyProvisionMember
WhollyOrPartlyFundedDefinedBenefitPlansMember
WhollyUnfundedDefinedBenefitPlansMember

<b>(b) New concepts that have been added due to the integration of the IFRS for SMEs</b>
Accruals
Accruals Classified As Current
Accruals Classified As Noncurrent
Adjustments To Deferred Tax Expense Arising From Change In Tax Status Of Entity Or Shareholders
Amortisation Goodwill
Assets Recognised At Acquisition Date Of Business Combination
Basis For Determining Which Entities Are Included In Combined Financial Statements
Basis Of Preparation Of Combined Financial Statements
Categories Of Financial Assets And Financial Liabilities Abstract
Contingent Liabilities Recognised At Acquisition Date Of Business Combination
Cost Of Business Combination
Cost Relating To Defined Benefit Plans
Cost Relating To Defined Benefit Plans For Period Included In Cost Of Assets
Current Biological Assets At Cost
Current Biological Assets At Fair Value
Date Of Most Recent Comprehensive Actuarial Valuation
Decrease Through Disposal Of Previously Acquired Businesses Goodwill
Deferred Income
Deferred Income Classified As Current
Deferred Income Classified As Noncurrent
Description Of Accounting Policy For Financial Assets And Financial Liabilities
Description Of Accounting Policy For Investment In Associates
Description Of Accounting Policy For Investments In Joint Ventures
Description Of Adjustments Made To Measure Defined Benefit Obligation
Description Of Basis For Preparing And Presenting Information Not Required By IFRS For SMEs
Description Of Components Of Cost Of Business Combination
Description Of Funding Of Obligations Of Other Longterm Benefits At Reporting Date
Description Of Liability Measurement For Cash Settled Sharebased Payment Arrangements
Description Of Noncash Transactions
Disclosure Of Combined Financial Statements Explanatory
Disclosure Of Nature Of Other Longterm Benefits Explanatory
Disclosure Of Necessary Adjustments To Achieve Fair Presentation Explanatory
Disclosure Of Reason For Disposing Of Investments In Equity Instruments Measured At Fair Through Other Comprehensive Income Explanatory
Disclosure Of Temporary Difference Unused Tax Losses And Unused Tax Credits Explanatory
Dividends And Other Distributions Recognised As Income
Dividends Declared And Paid Or Payable
Effect On Deferred Tax Expense Arising From Review By Tax Authorities
Explanation Of Adjustments That Would Be Necessary To Achieve Fair Presentation
Explanation Of Modifications For Sharebased Payment Arrangements
Explanation Of Nature And Adjustments To Amounts Previously Presented In Discontinued Operations
Explanation Of Reasons Why Combined Financial Statements Are Prepared
Explanation Of Reason Why It Is Impracticable To Determine Amounts For Correction Related To Prior Period Errors
Explanation Of Reason Why It Is Impracticable To Determine Amounts Of Adjustments Related To Change In Accounting Policy
Explanation Of Recognition And Measurement Of Sharebased Payment Expense On Basis Of Reasonable Allocation Of Expenses Recognised For Group
Explanation Of Significant Differences In Amount Presented In Statement Of Comprehensive Income And Amounts Reported To Tax Authorities
Explanation Of Uses Of Any Simplifications In Measuring Defined Benefit Obligation
Fair Value Of Investment In Joint Ventures Where Price Quotations Published
Financial Assets That Are Debt Instruments At Cost
Financial Assets That Are Equity Instruments At Cost
Foreign Exchange Or Interest Rate Risks In Firm Commitment Or Highly Probable Forecast Transactions Member
Foreign Exchange Risks In Net Investment In Foreign Operations Member
Gain Loss On Derecognition Of Intangible Assets Other Than Goodwill
Gain Loss On Derecognition Of Property Plant And Equipment
Group Of Assets And Liabilities Where Entity Has Binding Sale Agreement
<i>continued...</i>

<b>(b) New concepts that have been added due to the integration of the IFRS for SMEs</b>
IncomeTaxesPaidRefund
IncomeTaxesPaidRefundAbstract
InventoriesHeldForSale
InventoriesInProcessOfProduction
InvestmentPropertyWhoseFairValueCannotBeMeasuredReliablyWithoutUndueCostOrEffortOnOngoingBasis
LiabilitiesRecognisedAtAcquisitionDateOfBusinessCombination
LineItemsInStatementOfComprehensiveIncomeInWhichNegativeGoodwillIsRecognised
LoanCommitmentsAtCost
MaterialsAndSuppliesToBeConsumedInProductionProcessOrRenderingServices
NegativeGoodwillRecognisedInProfitOrLoss
NoncurrentBiologicalAssetsAtCost
NoncurrentBiologicalAssetsAtFairValue
NoncurrentPayablesAbstract
NoncurrentPayablesToRelatedParties
NoncurrentPayablesToTradeSuppliers
NoncurrentReceivablesAbstract
NoncurrentReceivablesArisingFromAccruedIncomeNotYetBilled
NoncurrentReceivablesDueFromOtherParties
NoncurrentReceivablesDueFromRelatedParties
OtherLongtermBenefitObligation
PrincipalPlaceOfBusiness
RevenueFromCommissions
RevenueFromGovernmentGrants
ShareOfDiscontinuedOperationsOfJointVentures
ShareOfProfitLossOfAssociates
StatementOfIncomeAndRetainedEarningsAbstract
TaxExpenseIncomeFromChangeInValuationAllowance
TradeAndOtherCurrentPayablesAbstract
TradeAndOtherCurrentPayablesToRelatedParties
TradeAndOtherCurrentPayablesToTradeSuppliers
TradeAndOtherCurrentReceivablesAbstract
TradeAndOtherCurrentReceivablesArisingFromAccruedIncomeNotYetBilled
TradeAndOtherCurrentReceivablesDueFromOtherParties
TradeAndOtherCurrentReceivablesDueFromRelatedParties
TradeAndOtherPayablesToRelatedParties
TradeAndOtherPayablesToTradeSuppliers
TradeAndOtherReceivablesArisingFromAccruedIncomeNotYetBilled
TradeAndOtherReceivablesDueFromOtherParties
TradeAndOtherReceivablesDueFromRelatedParties
TransferFromToInventoriesAndOwnerOccupiedPropertyInvestmentProperty
TransfersToInvestmentPropertyAtFairValuePropertyPlantAndEquipment
TransferToPropertyPlantAndEquipmentInvestmentProperty
TypesOfHedgesAxis
TypesOfHedgesMember
TypesOfRiskMember
TypesOfRisksAxis

<b>(c) New concepts that have been added as a result of other changes, such as increasing the level of detail or changing concept data types</b>
AccumulatedAllowanceForCollectibleMinimumLeasePaymentsReceivable
AccumulatedChangesInFairValueOfFinancialAssetsAttributableToChangesInCreditRiskOfFinancialAssets
AccumulatedChangesInFairValueOfFinancialAssetsRelatedCreditDerivativesOrSimilarInstruments
ActuarialGainsLossesRecognisedInOtherComprehensiveIncome
ActuarialPresentValueOfPromisedRetirementBenefits
AdditionalInformationAboutNatureAndFinancialEffectOfBusinessCombination
AdditionalInformationAboutSharebasedPaymentArrangements
AddressWhereConsolidatedFinancialStatementsAreObtainable
AdjustmentsForFinanceCosts
AdjustmentsForNoncashFinanceCosts
AdjustmentsForNoncashIncomeTaxExpense
Aircraft
AmortisationOfGainsAndLossesArisingOnBuyingReinsurance
AmountByWhichFinancialAssetsRelatedCreditDerivativesOrSimilarInstrumentsMitigateMaximumExposureToCreditRisk
AmountByWhichUnitsRecoverableAmountExceedsItsCarryingAmount
AmountByWhichValueAssignedToKeyAssumptionMustChangeInOrderForUnitsRecoverableAmountToBeEqualToCarryingAmount
AmountRecognisedAsIncomeFromArrangementInvolvingLegalFormOfLease
AssetRecognisedForExpectedReimbursementOtherProvisions
AssetsArisingFromExplorationForAndEvaluationOfMineralResources
AssetsArisingFromInsuranceContracts
AssetsHoldAsCollateralPermittedToBeSoldOrRepledgedAtFairValue
AssetsOfAssociates
AssetsRelatedToInterestsInJointVentures
AssetsSoldOrRepledgedAsCollateralAtFairValue
AssetsThatEntityContinuesToRecognise
AssetsThatEntityContinuesToRecogniseToExtentOfContinuingInvolvement
AssociatedLiabilitiesThatEntityContinuesToRecognise
AssociatedLiabilitiesThatEntityContinuesToRecogniseToExtentOfContinuingInvolvement
BenefitsPaidOrPayable
BiologicalAssetsPledgedAsSecurityForLiabilities
BiologicalAssetsWhoseTitlesRestricted
BorrowingsAbstract
Buildings
Cash
CashAbstract
CashAndCashEquivalentsHoldByEntityUnavailableForUseByGroup
CashAndCashEquivalentsInSubsidiaryOrBusinessesAcquiredOrDisposed
CashEquivalents
CashEquivalentsAbstract
CashFlowsFromUsedInActivitiesRelatedToJointVenturesProportionateConsolidationClassifiedAsFinancingActivities
CashFlowsFromUsedInActivitiesRelatedToJointVenturesProportionateConsolidationClassifiedAsInvestingActivities
CashFlowsFromUsedInActivitiesRelatedToJointVenturesProportionateConsolidationClassifiedAsOperatingActivities
CashFlowsFromUsedInExplorationForAndEvaluationOfMineralResourcesClassifiedAsInvestingActivities
CashFlowsFromUsedInExplorationForAndEvaluationOfMineralResourcesClassifiedAsOperatingActivities
CashFlowsFromUsedInIncreasesInOperatingCapacity
CashFlowsFromUsedInInsuranceContracts
CashFlowsFromUsedInMaintainingOperatingCapacity
CategoriesOfFinancialAssetsAbstract
CategoriesOfFinancialLiabilitiesAbstract
ChangesInFairValueOfFinancialAssetsRelatedCreditDerivativesOrSimilarInstruments
CommitmentsForDevelopmentOrAcquisitionOfBiologicalAssets
CompensationFromThirdPartiesForItemsOfPropertyPlantAndEquipment
<i>continued...</i>

<b>(c) New concepts that have been added as a result of other changes, such as increasing the level of detail or changing concept data types</b>
ConsiderationPaidReceived
ContingentLiabilitiesForWhichVenturerIsContingentlyLiableForLiabilitiesOfOtherVenturers
ContingentLiabilitiesIncurredByVenturerInRelationToInterestsInJointVentures
ContingentLiabilitiesOfAssociatesForWhichEntityIsSeverallyLiable
ContractualCommitmentsForAcquisitionOfIntangibleAssets
ContractualCommitmentsForAcquisitionOfPropertyPlantAndEquipment
CountryOfIncorporationOfEntityWhoseConsolidatedFinancialStatementsHaveBeenProducedForPublicUse
CumulativeGainLossOnDisposalOfInvestmentsInEquityInstrumentsDesignatedAsMeasuredAtFairValueThroughOtherComprehensiveIncome
CumulativePreferenceDividendsNotRecognised
CurrentBiologicalAssets
CurrentLiabilitiesRelatedToInterestsInJointVentures
CurrentProvisions
CurrentProvisionsAbstract
DateOfEndOfReportingPeriod
DepreciationInvestmentProperty
DescriptionOfAccountingPolicyToDetermineComponentsOfCashAndCashEquivalents
DescriptionOfAnyRetirementBenefitPlanTerminationTerms
DescriptionOfArrangementInvolvingLegalFormOfLease
DescriptionOfAssetUnderlyingArrangementInvolvingLegalFormOfLeaseAndAnyRestrictionsOnItsUse
DescriptionOfBasesOfFinancialStatementsThatHaveBeenRestatedForChangesInGeneralPurchasingPowerOfFunctionalCurrency
DescriptionOfBasisOfValuationOfAssetsAvailableForBenefits
DescriptionOfBasisOnWhichUnitsRecoverableAmountHasBeenDetermined
DescriptionOfBasisUsedToDetermineFairValueLessCostsToSell
DescriptionOfCashgeneratingUnit
DescriptionOfChangesInEntitysObjectivesPoliciesAndProcessesForManagingCapitalAndWhatEntityManagesAsCapital
DescriptionOfChangesInServiceConcessionArrangement
DescriptionOfContractualAgreementOrStatedPolicyForChargingNetDefinedBenefitCost
DescriptionOfCurrentAndFormerWayOfAggregatingAssets
DescriptionOfDiscountRatesAppliedToCashFlowProjections
DescriptionOfDiscountRatesUsedInCurrentEstimateOfValueInUse
DescriptionOfDiscountRatesUsedInPreviousEstimateOfValueInUse
DescriptionOfEffectOfChangingBusinessModelForManagingFinancialAssetsOnFinancialStatements
DescriptionOfEndOfReportingPeriodOfFinancialStatementsOfAssociates
DescriptionOfExpectedTimingOfOutflowsOtherProvisions
DescriptionOfFundingPolicy
DescriptionOfGrowthRateUsedToExtrapolateCashFlowProjections
DescriptionOfInvestmentsInEquityDesignatedAsMeasuredAtFairThroughOtherComprehensiveIncome
DescriptionOfKeyAssumptionsOnWhichManagementHasBasedCashFlowProjections
DescriptionOfLifeAndOtherSignificantTermsOfArrangementInvolvingLegalFormOfLease
DescriptionOfLineItemOfStatementOfComprehensiveIncomeInWhichAmountRecognisedAsIncomeFromArrangementInvolvingLegalFormOfLeasesIncluded
DescriptionOfMajorAssumptionsMadeConcerningFutureEventsOtherProvisions
DescriptionOfManagementsApproachToDeterminingValuesAssignedToKeyAssumptions
DescriptionOfNatureOfIndividualAsset
DescriptionOfNatureOfObligationContingentLiabilities
DescriptionOfNatureOfObligationOtherProvisions
DescriptionOfNatureOfRelatedPartyRelationship
DescriptionOfOtherTransactionsThatAreCollectivelySignificant
DescriptionOfPolicyForDeterminingContributionOfDefinedBenefitPlansThatShareRisksBetweenVariousEntities
DescriptionOfReasonsForChangingWayCashgeneratingUnitIsIdentified
DescriptionOfRetirementBenefitPlan
DescriptionOfRetirementBenefitsPromisedToParticipants
DescriptionOfServiceConcessionArrangement
DescriptionOfSignificantActuarialAssumptionsMadeAndMethodUsedToCalculateActuarialPresentValueOfPromisedRetirementBenefits
<i>continued...</i>

<b>(c) New concepts that have been added as a result of other changes, such as increasing the level of detail or changing concept data types</b>
DescriptionOfTermAndConditionsOfFinancialAssetsPledgedAsCollateralForLiabilitiesOrContingentLiabilities
DescriptionOfTransactionsWithRelatedParty
DescriptionOfTypeOfRetirementBenefitPlan
DescriptionOfWhereGainsOrLossesForFairValueMeasurementInLevel3OfFairValueHierarchyArePresentedInStatementOfComprehensiveIncomeOrIncomeStatement
DisclosureOfAmountsReclassifiedIntoAndOutOfFinancialAssetsCategoriesExplanatory
DisclosureOfAnalysisOfGainOrLossArisingFromDerecognitionOfFinancialAssetsMeasuredAtAmortisedCostExplanatory
DisclosureOfDateOfReclassificationOfFinancialAssetsDueToChangeInBusinessModelExplanatory
DisclosureOfDefinedBenefitPlansThatShareRisksBetweenVariousEntitiesUnderCommonControlExplanatory
DisclosureOfDerecognisedInvestmentsInEquityMeasuredAtFairThroughOtherComprehensiveIncomeExplanatory
DisclosureOfEffectiveInterestRateDeterminedOnDateOfReclassificationExplanatory
DisclosureOfFairValueOfEachInvestmentInEquityInstrumentsDesignatedAsMeasuredAtFairValueThroughOtherComprehensiveIncomeExplanatory
DisclosureOfFairValueOfInvestmentsInEquityInstrumentsMeasuredAtFairValueThroughOtherComprehensiveIncomeAtDateOfDerecognitionExplanatory
DisclosureOfFinancialAssetsDesignatedAsMeasuredAtFairValueExplanatory
DisclosureOfImpairmentOfAssetsExplanatory
DisclosureOfIndirectMeasurementOfFairValueOfGoodsOrServicesReceivedExplanatory
DisclosureOfIndirectMeasurementOfFairValueOfGoodsOrServicesReceivedOtherEquityInstrumentsGrantedDuringPeriodExplanatory
DisclosureOfIndirectMeasurementOfFairValueOfGoodsOrServicesReceivedSharebasedPaymentArrangementsModifiedDuringPeriodExplanatory
DisclosureOfIndirectMeasurementOfFairValueOfGoodsOrServicesReceivedShareOptionsGrantedDuringPeriodExplanatory
DisclosureOfInterestIncomeOrExpenseRecognisedExplanatory
DisclosureOfInvestmentsInEquityDesignatedAsMeasuredAtFairThroughOtherComprehensiveIncomeExplanatory
DisclosureOfLeasesExplanatory
DisclosureOfNoncurrentAssetsHeldForSaleAndDiscontinuedOperationsExplanatory
DisclosureOfReasonForUsingPresentationAlternativeExplanatory
DisclosureOfReasonOfDerecognitionOfFinancialAssetsMeasuredAtAmortisedCostExplanatory
DisclosureOfReasonWhyReliableMeasureOfFairValueForEquityInstrumentMeasuredAtFairValueThroughProfitOrLossIsNoLongerAvailableExplanatory
DisclosureOfReclassificationOfFinancialAssetsDueToChangeInBusinessModelExplanatory
DividendsPaidOrdinaryShares
DividendsPaidOrdinarySharesPerShare
DividendsPaidOtherShares
DividendsPaidOtherSharesPerShare
DividendsProposedOrDeclaredBeforeFinancialStatementsAuthorisedForIssueButNotRecognisedAsDistributionToOwner
DividendsProposedOrDeclaredBeforeFinancialStatementsAuthorisedForIssueButNotRecognisedAsDistributionToOwnerPerShare
DividendsReceivedClassifiedAsFinancingActivities
DividendsRecognisedAsDistributionsToOwnersPerShare
DividendsRecognisedForInvestmentsInEquityInstrumentsDesignatedAsMeasuredAtFairValueThroughOtherComprehensiveIncomeDerecognisedDuringPeriod
DividendsRecognisedForInvestmentsInEquityInstrumentsDesignatedAsMeasuredAtFairValueThroughOtherComprehensiveIncomeHeldAtEndOfReportingPeriod
EmployeeContributions
EmployerContributions
EstimateOfContributionsExpectedToBePaidToPlan
ExpectedCashOutflowOnRedemptionOrRepurchaseOfPuttableFinancialInstruments
ExpectedReimbursementOtherProvisions
ExpenseArisingFromExplorationForAndEvaluationOfMineralResources
ExpenseArisingFromInsuranceContracts
ExpenseRecognisedDuringPeriodForBadAndDoubtfulDebtsForRelatedPartyTransaction
ExpensesDiscontinuedOperations

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<b>(c) New concepts that have been added as a result of other changes, such as increasing the level of detail or changing concept data types</b>
ExpensesRecognisedOnTransitionalLiabilities
ExpensesRelatedToInterestsInJointVentures
ExplanationHowServiceConcessionArrangementHasBeenClassified
ExplanationOfAccountingPoliciesAndMethodsOfComputationFollowedInInterimFinancialStatements
ExplanationOfAccountingTreatmentAppliedToAnyFeeReceived
ExplanationOfChangeInBusinessModelForManagingFinancialAssets
ExplanationOfChangesInContingentLiabilitiesOrContingentAssets
ExplanationOfChangesInDescriptionOfRetirementBenefitPlan
ExplanationOfDetailsOfAnyInvestmentInEmployer
ExplanationOfDetailsOfGuaranteesGivenOrReceivedOfOutstandingBalancesForRelatedPartyTransaction
ExplanationOfDetailsOfInvestmentExceedingEitherFivePerCentOfNetAssetsAvailableForBenefitsOrFivePerCentOfAnyClassOrTypeOfSecurity
ExplanationOfEffectOfChangesInCompositionOfEntityDuringInterimPeriod
ExplanationOfFactThatAggregateCarryingAmountOfGoodwillOrIntangibleAssetsWithIndefiniteUsefulLivesAllocatedToRecoverableAmountsIsSignificant
ExplanationOfFactThatCarryingAmountOfGoodwillOrIntangibleAssetsWithIndefiniteUsefulLivesIsNotSignificant
ExplanationOfFactThatFinancialStatementsAndCorrespondingFiguresForPreviousPeriodsHaveBeenRestatedForChangesInGeneralPurchasingPowerOfFunctionalCurrency
ExplanationOfFactThatSharesHaveNoParValue
ExplanationOfFinancialEffectOfContingentLiabilities
ExplanationOfFirsttimeAdoptionOfIFRS9
ExplanationOfImpairmentLossRecognisedOrReversedByClassOfAssetsAndByReportableSegment
ExplanationOfIssuancesRepurchasesAndRepaymentsOfDebtAndEquitySecurities
ExplanationOfMainClassesOfAssetsAffectedByImpairmentLossesOrReversalsOfImpairmentLosses
ExplanationOfMainEventsAndCircumstancesThatLedToRecognitionOfImpairmentLossesAndReversalsOfImpairmentLosses
ExplanationOfMaterialEventsSubsequentToEndOfInterimPeriodThatHaveNotBeenReflected
ExplanationOfNatureAndAmountOfChangesInEstimatesOfAmountsReportedInPriorInterimPeriodsOrPriorFinancialYears
ExplanationOfNatureAndAmountOfItemsAffectingAssetsLiabilitiesEquityNetIncomeOrCashFlowsThatAreUnusualBecauseOfTheirNatureSizeOrIncidence
ExplanationOfNatureAndAmountOfSignificantTransactions
ExplanationOfNatureAndExtentOfObligationsToAcquireOrBuildItemsOfPropertyPlantAndEquipment
ExplanationOfNatureAndExtentOfObligationsToDeliverOrRightsToReceiveSpecifiedAssetsAtEndOfConcessionPeriod
ExplanationOfNatureAndExtentOfObligationsToProvideOrRightsToExpectProvisionOfServices
ExplanationOfNatureAndExtentOfOtherRightsAndObligations
ExplanationOfNatureAndExtentOfRenewalAndTerminationOptions
ExplanationOfNatureAndExtentOfRightsToUseSpecifiedAssets
ExplanationOfNatureOfRequirementInIFRSAndConclusionWhyRequirementIsInConflictWithFairPresentation
ExplanationOfPeriodOverWhichManagementHasProjectedCashFlows
ExplanationOfPossibilityOfReimbursementContingentLiabilities
ExplanationOfSeasonalityOrCyclicalityOfInterimOperations
ExplanationOfShareOptionsInSharebasedPaymentArrangement
ExplanationOfSignificantTermsOfServiceConcessionArrangementThatMayAffectAmountTimingAndCertaintyOfFutureCashFlows
ExplanationOfTermsAndConditionsOfOutstandingBalancesForRelatedPartyTransaction
ExplanationOfTransactionsLinkedTogether
ExplanationOfTransfersOfCumulativeGainOrLossWithinEquityOfInvestmentsInEquityDesignatedAsMeasuredAtFairValueThroughOtherComprehensiveIncome
ExplanationOfValueAssignedToKeyAssumption
ExplanationWhetherEntityAppliesExemptionInIAS2425
ExplanationWhetherEntityHasObligationToReturnCollateralSoldOrRepledged
ExplanationWhetherParticipantsContributeToRetirementBenefitPlan
FairValueGainsOrLossThatWouldHaveBeenRecognisedInProfitOrLossIfFinancialAssetsHadNotBeenReclassified
FairValueOfFinancialAssetsReclassifiedAsMeasuredAtAmortisedCost
FairValueOfInvestmentsInAssociatesWherePriceQuotationsPublished
FairValueOfPropertyPlantAndEquipmentMateriallyDifferentFromCarryingAmount

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<b>(c) New concepts that have been added as a result of other changes, such as increasing the level of detail or changing concept data types</b>
FeeExpenseArisingFromFinancialLiabilitiesNotAtFairValueThroughProfitOrLoss
FeeIncomeArisingFromFinancialAssetsMeasuredAtAmortisedCost
FinancialAssets
FinancialAssetsAtAmortisedCost
FinancialAssetsAtFairValue
FinancialAssetsAtFairValueThroughOtherComprehensiveIncome
FinancialAssetsAtFairValueThroughProfitOrLossAbstract
FinancialAssetsAtFairValueThroughProfitOrLossMandatorilyMeasuredAtFairValue
FinancialAssetsPledgedAsCollateralForLiabilitiesOrContingentLiabilities
FinancialLiabilities
FinancialLiabilitiesAtFairValue
FinancialLiabilitiesAtFairValueThroughProfitOrLossAbstract
FutureFinanceChargeOnFinanceLeaseAtPresentValue
GainLossArisingFromDifferenceBetweenCarryingAmountOfFinancialLiabilityExtinguishedAndConsiderationPaid
GainLossRecognisedOnMeasurementToFairValueLessCostsToSellOrOnDisposalOfAssetsOrDisposalGroupsConstitutingDiscontinuedOperation
GainsArisingFromDerecognitionOfFinancialAssetsMeasuredAtAmortisedCost
GainsLossesArisingFromDifferenceBetweenPreviousCarryingAmountAndFairValueOfFinancialAssetsReclassifiedAsMeasuredAtFairValue
GainsLossesFromGovernmentGrants
GainsLossesOnFinancialAssetsAtAmortisedCost
GainsLossesOnFinancialAssetsAtFairValueThroughOtherComprehensiveIncome
GainsLossesOnFinancialAssetsAtFairValueThroughProfitOrLossMandatorilyMeasuredAtFairValue
GainsLossesOnHedgesOfNetInvestmentsInForeignOperationsBeforeTax
GainsLossesOnHedgesOfNetInvestmentsInForeignOperationsNetOfTax
GainsLossesRecognisedInProfitOrLossOnBuyingReinsurance
GainsOnDerecognitionOfFinancialAssetsAtAmortisedCost
HedgesOfNetInvestmentsInForeignOperationsAbstract
ImpairmentLoss
IncomeArisingFromExplorationForAndEvaluationOfMineralResources
IncomeArisingFromInsuranceContracts
IncomeExpenseRecognisedInOtherComprehensiveIncomeRelatingToNoncurrentAssetsOrDisposalGroupClassifiedAsHeldForSale
IncomeRelatedToInterestsInJointVentures
IncomeTaxExpenseRelatedToGainLossRecognisedOnMeasurementToFairValueLessCostsToSellOrOnDisposalOfAssetsOrDisposalGroupsConstitutingDiscontinuedOperation
IncomeTaxExpenseRelatedToRevenueExpensesAndPretaxProfitOrLossOfDiscontinuedOperations
IncomeTaxRelatingToHedgesOfNetInvestmentsInForeignOperationsOfOtherComprehensiveIncome
IncomeTaxRelatingToInvestmentsInEquityInstrumentsOfOtherComprehensiveIncome
IncreaseDecreaseThroughChangesInOwnershipInterestsInSubsidiariesThatDoNotResultInLossOfControl
IncreaseDecreaseThroughTreasuryShareTransactions
IndicationOfUncertaintiesOfAmountOrTimingOfOutflowsContingentLiabilities
IndicationOfUncertaintiesOfAmountOrTimingOfOutflowsOtherProvisions
InformationAboutConsequencesOfNoncomplianceWithExternallyImposedCapitalRequirements
InformationAboutExposuresToMarketRiskArisingFromEmbeddedDerivativesContainedInHostInsuranceContract
InformationAboutHowExpectedCashOutflowOnRedemptionOrRepurchaseWasDetermined
InformationWhetherEntityCompliedWithAnyExternallyImposedCapitalRequirements
InformationWhetherRecoverableAmountOfAssetsFairValueLessCostsToSellOrValueInUse
IntangibleAssetsAcquiredByWayOfGovernmentGrant
IntangibleAssetsAcquiredByWayOfGovernmentGrantAtFairValue
IntangibleAssetsPledgedAsSecurityForLiabilities
IntangibleAssetsWhoseTitlesRestricted
IntangibleAssetUsedAsDeemedCost
InterestIncomeForFinancialAssetsMeasuredAtAmortisedCost
InterestPaidClassifiedAsInvestingActivities
InterestReceivedClassifiedAsFinancingActivities
InventoriesPledgedAsSecurityForLiabilities
<i>continued...</i>

<b>(c) New concepts that have been added as a result of other changes, such as increasing the level of detail or changing concept data types</b>
InvestmentIncome
InvestmentPropertyUsedAsDeemedCost
KeyManagementPersonnelCompensation
KeyManagementPersonnelCompensationOtherLongtermBenefits
KeyManagementPersonnelCompensationPostemploymentBenefits
KeyManagementPersonnelCompensationSharebasedPayment
KeyManagementPersonnelCompensationShorttermEmployeeBenefits
KeyManagementPersonnelCompensationTerminationBenefits
Land
LandAndBuildingsAbstract
LiabilitiesArisingFromExplorationForAndEvaluationOfMineralResources
LiabilitiesArisingFromInsuranceContracts
LiabilitiesOfAssociates
LossesArisingFromDerecognitionOfFinancialAssetsMeasuredAtAmortisedCost
LossOnDerecognitionOfFinancialAssetsAtAmortisedCost
MaximumExposureToCreditRiskOfFinancialAssets
MinimumLeasePaymentsOfOtherArrangementsThatDoNotIncludePaymentsForNonleaseElements
MotorVehicles
NameOfEntityWhoseConsolidatedFinancialStatementsHaveBeenProducedForPublicUse
NameOfGovernmentAndNatureOfRelationshipWithGovernment
NamesOfEmployersAndEmployeeGroupsCovered
NatureOfFinancialAssetsTransferredDuringPeriodWhichDoNotQualifyForDerecognition
NatureOfRisksAndRewardsOfOwnershipToWhichEntityRemainsExposed
NoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForDistributionToOwners
NoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSale
NoncurrentAssetsRelatedToInterestsInJointVentures
NoncurrentBiologicalAssets
NoncurrentLiabilitiesRelatedToInterestsInJointVentures
NoncurrentProvisions
NoncurrentProvisionsAbstract
NumberOfOtherParticipantsOfRetirementBenefitPlan
NumberOfParticipantsOfRetirementBenefitPlanReceivingBenefits
NumberOfShareOptionsInSharebasedPaymentArrangement
NumberOfSharesOutstanding
OtherAdjustmentsToReconcileProfitLoss
OtherComprehensiveIncomeBeforeTaxGainsLossesFromInvestmentsInEquityInstruments
OtherComprehensiveIncomeBeforeTaxHedgesOfNetInvestmentsInForeignOperations
OtherComprehensiveIncomeNetOfTaxGainsLossesFromInvestmentsInEquityInstruments
OtherComprehensiveIncomeNetOfTaxHedgesOfNetInvestmentsInForeignOperations
OtherDemandDeposits
OtherReservesAbstract
OutstandingBalancesForRelatedPartyTransaction
PaymentsFromChangesInOwnershipInterestsInSubsidiaries
PercentageOfExperienceAdjustmentsOnPlanAssets
PercentageOfExperienceAdjustmentsOnPlanLiabilities
PortionOfConsiderationConsistingOfCashAndCashEquivalents
ProceedsFromChangesInOwnershipInterestsInSubsidiaries
ProfitLossBeforeTaxDiscontinuedOperations
ProfitLossOfAssociates
ProfitLossRecognisedOnExchangingConstructionServicesForFinancialAsset
ProfitLossRecognisedOnExchangingConstructionServicesForIntangibleAsset
ProfitsLossesOnDisposalOfInvestmentsAndChangesInValueOfInvestments
PropertyPlantAndEquipmentPledgedAsSecurity
PropertyPlantAndEquipmentUsedAsDeemedCost
Provisions
ProvisionsAbstract
ProvisionsForDoubtfulDebtsRelatedToOutstandingBalancesOfRelatedPartyTransaction
QualitativeInformationAboutEntitysObjectivesPoliciesAndProcessesForManagingCapital
<i>continued...</i>

**(c) New concepts that have been added as a result of other changes, such as increasing the level of detail or changing concept data types**

ReceiptsFromRentsAndSubsequentSalesOfSuchAssets
ReclassificationAdjustmentsOnHedgesOfNetInvestmentsInForeignOperationsBeforeTax
ReclassificationAdjustmentsOnHedgesOfNetInvestmentsInForeignOperationsNetOfTax
RecognisedFinanceLeaseAsAssetsAccumulatedDepreciationAndImpairment
RecognisedFinanceLeaseAsAssetsGross
ReconciliationOfChangesInNetAssetsAvailableForBenefitsAbstract
RelatedPartyTransaction
RemainingUnamortisedGainsAndLossesArisingOnBuyingReinsurance
RemainingUnrecognisedAmountOfTransitionalLiabilities
ResidenceOfEntityWhoseConsolidatedFinancialStatementsHaveBeenProducedForPublicUse
RevenueDiscontinuedOperations
RevenueRecognisedOnExchangingConstructionServicesForFinancialAsset
RevenueRecognisedOnExchangingConstructionServicesForIntangibleAsset
RevenuesOfAssociates
ReversalOfImpairmentLoss
ShareOfCapitalCommitmentsIncurredJointlyWithOtherVenturers
ShareOfContingentLiabilitiesIncurredJointlyWithOtherVenturers
ShareOfContingentLiabilitiesOfAssociatesIncurredJointlyWithOtherInvestors
ShareOfContingentLiabilitiesOfJointVenturesThemselves
ShareOfDiscontinuedOperationsOfAssociates
ShareOfProfitLossOfJointVentures
SharesInEntityHeldByEntityOrByItsSubsidiariesOrAssociates
SharesReservedForIssueUnderOptionsAndContractsForSaleOfShares
Ships
SocialSecurityContributions
StatementOfChangesInEquityLineItems
StatementOfChangesInNetAssetsAvailableForBenefitsAbstract
SummaryOfQuantitativeDataAboutWhatEntityManagesAsCapital
TransfersFromToOtherRetirementBenefitPlans
UnallocatedGoodwill
UndrawnBorrowingFacilities
VehiclesAbstract
WeightedAverageExercisePriceOfShareOptionsInSharebasedPaymentArrangement
WeightedAverageExercisePriceOfShareOptionsInSharebasedPaymentArrangementExercisedDuringPeriodAtDateOfExercise

**(d) Concepts from the IFRS Taxonomy 2009 that have been deprecated due to the extended use of dimensions (axes)**

AccumulatedAmortisationAndImpairmentAbstract
AccumulatedDepreciationAmortisationAndImpairmentAbstract
AccumulatedDepreciationAndImpairmentAbstract
AccumulatedDepreciationAndImpairmentOfBiologicalAssetsAtCost
AccumulatedDepreciationAndImpairmentOfInvestmentPropertyAtCostWithinFairValueModel
AccumulatedDepreciationAndImpairmentOfInvestmentPropertyCostModel
AcquisitionsThroughBusinessCombinationsAbstract
AcquisitionsThroughBusinessCombinationsBiologicalAssetsAtCost
AcquisitionsThroughBusinessCombinationsBiologicalAssetsAtFairValue
AcquisitionsThroughBusinessCombinationsBrandNames
AcquisitionsThroughBusinessCombinationsComputerSoftware
AcquisitionsThroughBusinessCombinationsComputerSoftwareInternallyGenerated
AcquisitionsThroughBusinessCombinationsComputerSoftwareNotInternallyGenerated
AcquisitionsThroughBusinessCombinationsConstructionInProgress
AcquisitionsThroughBusinessCombinationsCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRights
AcquisitionsThroughBusinessCombinationsCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsInternallyGenerated
AcquisitionsThroughBusinessCombinationsCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsNotInternallyGenerated
AcquisitionsThroughBusinessCombinationsDefinedBenefitObligationFromWhollyOrPartlyFundedPlans
AcquisitionsThroughBusinessCombinationsDefinedBenefitObligationFromWhollyUnfundedPlans
AcquisitionsThroughBusinessCombinationsFixturesAndFittings
AcquisitionsThroughBusinessCombinationsIntangibleAssetsUnderDevelopment
AcquisitionsThroughBusinessCombinationsIntangibleExplorationAndEvaluationAssets
AcquisitionsThroughBusinessCombinationsIntangibleExplorationAndEvaluationAssetsInternallyGenerated
AcquisitionsThroughBusinessCombinationsIntangibleExplorationAndEvaluationAssetsNotInternallyGenerated
AcquisitionsThroughBusinessCombinationsInvestmentPropertyAtCostWithinFairValueModel
AcquisitionsThroughBusinessCombinationsInvestmentPropertyAtFairValue
AcquisitionsThroughBusinessCombinationsInvestmentPropertyCostModel
AcquisitionsThroughBusinessCombinationsInvestmentPropertyFairValueModel
AcquisitionsThroughBusinessCombinationsLandAndBuildings
AcquisitionsThroughBusinessCombinationsLegalProceedingsProvision
AcquisitionsThroughBusinessCombinationsLicencesAndFranchises
AcquisitionsThroughBusinessCombinationsLicencesAndFranchisesInternallyGenerated
AcquisitionsThroughBusinessCombinationsLicencesAndFranchisesNotInternallyGenerated
AcquisitionsThroughBusinessCombinationsMachinery
AcquisitionsThroughBusinessCombinationsMastheadsAndPublishingTitles
AcquisitionsThroughBusinessCombinationsMiscellaneousOtherProvisions
AcquisitionsThroughBusinessCombinationsOfficeEquipment
AcquisitionsThroughBusinessCombinationsOnerousContractsProvision
AcquisitionsThroughBusinessCombinationsOtherIntangibleAssets
AcquisitionsThroughBusinessCombinationsOtherIntangibleAssetsInternallyGenerated
AcquisitionsThroughBusinessCombinationsOtherIntangibleAssetsNotInternallyGenerated
AcquisitionsThroughBusinessCombinationsOtherPropertyPlantAndEquipment
AcquisitionsThroughBusinessCombinationsProvisionForDecommissioningRestorationAndRehabilitationCosts
AcquisitionsThroughBusinessCombinationsProvisionsAbstract
AcquisitionsThroughBusinessCombinationsRecipesFormulaeModelsDesignsAndPrototypes
AcquisitionsThroughBusinessCombinationsRecipesFormulaeModelsDesignsAndPrototypesInternallyGenerated
AcquisitionsThroughBusinessCombinationsRecipesFormulaeModelsDesignsAndPrototypesNotInternallyGenerated
AcquisitionsThroughBusinessCombinationsRestructuringProvision
AcquisitionsThroughBusinessCombinationsTangibleExplorationAndEvaluationAssets
AcquisitionsThroughBusinessCombinationsVehicles
AcquisitionsThroughBusinessCombinationsWarrantyProvision
AdditionalProvisionsAbstract
AdditionalProvisionsLegalProceedingsProvision

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<b>(d) Concepts from the IFRS Taxonomy 2009 that have been deprecated due to the extended use of dimensions (axes)</b>
AdditionalProvisionsMiscellaneousOtherProvisions
AdditionalProvisionsOnerousContractsProvision
AdditionalProvisionsProvisionForDecommissioningRestorationAndRehabilitationCosts
AdditionalProvisionsRestructuringProvision
AdditionalProvisionsWarrantyProvision
AdditionsFromAcquisitionsAbstract
AdditionsFromAcquisitionsInvestmentPropertyAtCostWithinFairValueModel
AdditionsFromAcquisitionsInvestmentPropertyAtFairValue
AdditionsFromAcquisitionsInvestmentPropertyCostModel
AdditionsFromAcquisitionsInvestmentPropertyFairValueModel
AdditionsFromSubsequentExpenditureRecognisedAsAssetAbstract
AdditionsFromSubsequentExpenditureRecognisedAsAssetInvestmentPropertyAtCostWithinFairValueModel
AdditionsFromSubsequentExpenditureRecognisedAsAssetInvestmentPropertyAtFairValue
AdditionsFromSubsequentExpenditureRecognisedAsAssetInvestmentPropertyCostModel
AdditionsFromSubsequentExpenditureRecognisedAsAssetInvestmentPropertyFairValueModel
AdditionsInInvestmentPropertyCostModelAbstract
AdditionsInInvestmentPropertyFairValueModelAbstract
AdditionsInvestmentPropertyAtCostWithinFairValueModelAbstract
AdditionsInvestmentPropertyAtFairValueAbstract
AdditionsInvestmentPropertyCostModelAbstract
AdditionsInvestmentPropertyFairValueModelAbstract
AdditionsOtherThanThroughBusinessCombinationsAbstract
AdditionsOtherThanThroughBusinessCombinationsBiologicalAssetsAtCost
AdditionsOtherThanThroughBusinessCombinationsBiologicalAssetsAtFairValue
AdditionsOtherThanThroughBusinessCombinationsBrandNames
AdditionsOtherThanThroughBusinessCombinationsComputerSoftware
AdditionsOtherThanThroughBusinessCombinationsComputerSoftwareInternallyGenerated
AdditionsOtherThanThroughBusinessCombinationsComputerSoftwareNotInternallyGenerated
AdditionsOtherThanThroughBusinessCombinationsConstructionInProgress
AdditionsOtherThanThroughBusinessCombinationsCopyrightsPatentsAndOtherIndustrialPropertyRightsService AndOperatingRights
AdditionsOtherThanThroughBusinessCombinationsCopyrightsPatentsAndOtherIndustrialPropertyRightsService AndOperatingRightsInternallyGenerated
AdditionsOtherThanThroughBusinessCombinationsCopyrightsPatentsAndOtherIndustrialPropertyRightsService AndOperatingRightsNotInternallyGenerated
AdditionsOtherThanThroughBusinessCombinationsFixturesAndFittings
AdditionsOtherThanThroughBusinessCombinationsIntangibleAssetsUnderDevelopment
AdditionsOtherThanThroughBusinessCombinationsIntangibleExplorationAndEvaluationAssets
AdditionsOtherThanThroughBusinessCombinationsIntangibleExplorationAndEvaluationAssetsInternallyGenerat ed
AdditionsOtherThanThroughBusinessCombinationsIntangibleExplorationAndEvaluationAssetsNotInternallyGen erated
AdditionsOtherThanThroughBusinessCombinationsInvestmentPropertyAtCostWithinFairValueModel
AdditionsOtherThanThroughBusinessCombinationsInvestmentPropertyAtFairValue
AdditionsOtherThanThroughBusinessCombinationsInvestmentPropertyCostModel
AdditionsOtherThanThroughBusinessCombinationsInvestmentPropertyFairValueModel
AdditionsOtherThanThroughBusinessCombinationsInvestmentPropertyFairValueModelAbstract
AdditionsOtherThanThroughBusinessCombinationsLandAndBuildings
AdditionsOtherThanThroughBusinessCombinationsLicencesAndFranchises
AdditionsOtherThanThroughBusinessCombinationsLicencesAndFranchisesInternallyGenerated
AdditionsOtherThanThroughBusinessCombinationsLicencesAndFranchisesNotInternallyGenerated
AdditionsOtherThanThroughBusinessCombinationsMachinery
AdditionsOtherThanThroughBusinessCombinationsMastheadsAndPublishingTitles
AdditionsOtherThanThroughBusinessCombinationsOfficeEquipment
AdditionsOtherThanThroughBusinessCombinationsOtherIntangibleAssets
AdditionsOtherThanThroughBusinessCombinationsOtherIntangibleAssetsInternallyGenerated
AdditionsOtherThanThroughBusinessCombinationsOtherIntangibleAssetsNotInternallyGenerated
AdditionsOtherThanThroughBusinessCombinationsOtherPropertyPlantAndEquipment
<i>continued...</i>

<b>(d) Concepts from the IFRS Taxonomy 2009 that have been deprecated due to the extended use of dimensions (axes)</b>
AdditionsOtherThanThroughBusinessCombinationsRecipesFormulaeModelsDesignsAndPrototypes
AdditionsOtherThanThroughBusinessCombinationsRecipesFormulaeModelsDesignsAndPrototypesInternallyGenerated
AdditionsOtherThanThroughBusinessCombinationsRecipesFormulaeModelsDesignsAndPrototypesNotInternallyGenerated
AdditionsOtherThanThroughBusinessCombinationsTangibleExplorationAndEvaluationAssets
AdditionsOtherThanThroughBusinessCombinationsVehicles
AmortisationAbstract
AmortisationBrandNames
AmortisationComputerSoftware
AmortisationComputerSoftwareInternallyGenerated
AmortisationComputerSoftwareNotInternallyGenerated
AmortisationCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRights
AmortisationCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsInternallyGenerated
AmortisationCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsNotInternallyGenerated
AmortisationIntangibleAssetsUnderDevelopment
AmortisationIntangibleExplorationAndEvaluationAssets
AmortisationIntangibleExplorationAndEvaluationAssetsInternallyGenerated
AmortisationIntangibleExplorationAndEvaluationAssetsNotInternallyGenerated
AmortisationLicencesAndFranchises
AmortisationLicencesAndFranchisesInternallyGenerated
AmortisationLicencesAndFranchisesNotInternallyGenerated
AmortisationMastheadsAndPublishingTitles
AmortisationMethodBrandNames
AmortisationMethodComputerSoftware
AmortisationMethodCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRights
AmortisationMethodIntangibleAssetsUnderDevelopment
AmortisationMethodIntangibleExplorationAndEvaluationAssets
AmortisationMethodLicencesAndFranchises
AmortisationMethodMastheadsAndPublishingTitles
AmortisationMethodOtherIntangibleAssets
AmortisationMethodRecipesFormulaeModelsDesignsAndPrototypes
AmortisationOtherIntangibleAssets
AmortisationOtherIntangibleAssetsInternallyGenerated
AmortisationOtherIntangibleAssetsNotInternallyGenerated
AmortisationRecipesFormulaeModelsDesignsAndPrototypes
AmortisationRecipesFormulaeModelsDesignsAndPrototypesInternallyGenerated
AmortisationRecipesFormulaeModelsDesignsAndPrototypesNotInternallyGenerated
AssetRecognisedForExpectedReimbursementLegalProceedingsProvision
AssetRecognisedForExpectedReimbursementMiscellaneousOtherProvisions
AssetRecognisedForExpectedReimbursementOnerousContractsProvision
AssetRecognisedForExpectedReimbursementProvisionForDecommissioningRestorationAndRehabilitationCosts
AssetRecognisedForExpectedReimbursementRestructuringProvision
AssetRecognisedForExpectedReimbursementWarrantyProvision
BiologicalAssetsAtCostAbstract
BiologicalAssetsAtCostGross
BiologicalAssetsAtFairValueAbstract
BiologicalAssetsCarryingAmountAbstract
BrandNamesAccumulatedAmortisationAndImpairment
BrandNamesCarryingAmountAtCostOfRevaluedAssets
BrandNamesCarryingAmountOfRevaluedAssets
BrandNamesGross
BrandNamesRevaluationSurplus
CarryingAmountAtCostOfRevaluedAssetsAbstract
CarryingAmountOfAssetsRetiredFromActiveUseAbstract
<i>continued...</i>

<b>(d) Concepts from the IFRS Taxonomy 2009 that have been deprecated due to the extended use of dimensions (axes)</b>
CarryingAmountOfRevaluedAssetsAbstract
CarryingAmountOfRevaluedAssetsByActiveMarketPricesAbstract
CarryingAmountOfRevaluedAssetsByEstimationsAbstract
CarryingAmountPreviousGAAPAbstract
CarryingAmountPreviousStatementsAbstract
ChangesInBiologicalAssetsAtCost
ChangesInBiologicalAssetsAtCostAbstract
ChangesInBiologicalAssetsAtFairValue
ChangesInBiologicalAssetsAtFairValueAbstract
ChangesInBrandNames
ChangesInBrandNamesAbstract
ChangesInComputerSoftware
ChangesInComputerSoftwareAbstract
ChangesInComputerSoftwareInternallyGenerated
ChangesInComputerSoftwareInternallyGeneratedAbstract
ChangesInComputerSoftwareNotInternallyGenerated
ChangesInComputerSoftwareNotInternallyGeneratedAbstract
ChangesInConstructionInProgress
ChangesInConstructionInProgressAbstract
ChangesInCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRights
ChangesInCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsAbstract
ChangesInCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsInternallyGenerated
ChangesInCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsInternallyGenerated Abstract
ChangesInCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsNotInternallyGenerated
ChangesInCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsNotInternallyGeneratedAbstract
ChangesInDefinedBenefitObligationFromWhollyOrPartlyFundedPlans
ChangesInDefinedBenefitObligationFromWhollyOrPartlyFundedPlansAbstract
ChangesInDefinedBenefitObligationFromWhollyUnfundedPlans
ChangesInDefinedBenefitObligationFromWhollyUnfundedPlansAbstract
ChangesInEquityAttributableToOwnersOfParent
ChangesInEquityAttributableToOwnersOfParentAbstract
ChangesInFixturesAndFittings
ChangesInFixturesAndFittingsAbstract
ChangesInIntangibleAssetsUnderDevelopment
ChangesInIntangibleAssetsUnderDevelopmentAbstract
ChangesInIntangibleExplorationAndEvaluationAssets
ChangesInIntangibleExplorationAndEvaluationAssetsAbstract
ChangesInIntangibleExplorationAndEvaluationAssetsInternallyGenerated
ChangesInIntangibleExplorationAndEvaluationAssetsInternallyGeneratedAbstract
ChangesInIntangibleExplorationAndEvaluationAssetsNotInternallyGenerated
ChangesInIntangibleExplorationAndEvaluationAssetsNotInternallyGeneratedAbstract
ChangesInInvestmentPropertyAtCostWithinFairValueModel
ChangesInInvestmentPropertyAtCostWithinFairValueModelAbstract
ChangesInInvestmentPropertyAtFairValue
ChangesInInvestmentPropertyAtFairValueAbstract
ChangesInInvestmentPropertyCostModel
ChangesInInvestmentPropertyCostModelAbstract
ChangesInInvestmentPropertyFairValueModel
ChangesInInvestmentPropertyFairValueModelAbstract
ChangesInIssuedCapital
ChangesInIssuedCapitalAbstract
ChangesInLandAndBuildings
ChangesInLandAndBuildingsAbstract
ChangesInLegalProceedingsProvision
ChangesInLegalProceedingsProvisionAbstract
<i>continued...</i>

<b>(d) Concepts from the IFRS Taxonomy 2009 that have been deprecated due to the extended use of dimensions (axes)</b>
ChangesInLicencesAndFranchises
ChangesInLicencesAndFranchisesAbstract
ChangesInLicencesAndFranchisesInternallyGenerated
ChangesInLicencesAndFranchisesInternallyGeneratedAbstract
ChangesInLicencesAndFranchisesNotInternallyGenerated
ChangesInLicencesAndFranchisesNotInternallyGeneratedAbstract
ChangesInMachinery
ChangesInMachineryAbstract
ChangesInMastheadsAndPublishingTitles
ChangesInMastheadsAndPublishingTitlesAbstract
ChangesInMiscellaneousOtherProvisions
ChangesInMiscellaneousOtherProvisionsAbstract
ChangesInNoncontrollingInterests
ChangesInNoncontrollingInterestsAbstract
ChangesInOfficeEquipment
ChangesInOfficeEquipmentAbstract
ChangesInOnerousContractsProvision
ChangesInOnerousContractsProvisionAbstract
ChangesInOtherEquityInterest
ChangesInOtherEquityInterestAbstract
ChangesInOtherIntangibleAssets
ChangesInOtherIntangibleAssetsAbstract
ChangesInOtherIntangibleAssetsInternallyGenerated
ChangesInOtherIntangibleAssetsInternallyGeneratedAbstract
ChangesInOtherIntangibleAssetsNotInternallyGenerated
ChangesInOtherIntangibleAssetsNotInternallyGeneratedAbstract
ChangesInOtherPropertyPlantAndEquipment
ChangesInOtherPropertyPlantAndEquipmentAbstract
ChangesInOtherReserves
ChangesInOtherReservesAbstract
ChangesInProvisionForDecommissioningRestorationAndRehabilitationCosts
ChangesInProvisionForDecommissioningRestorationAndRehabilitationCostsAbstract
ChangesInRecipesFormulaeModelsDesignsAndPrototypes
ChangesInRecipesFormulaeModelsDesignsAndPrototypesAbstract
ChangesInRecipesFormulaeModelsDesignsAndPrototypesInternallyGenerated
ChangesInRecipesFormulaeModelsDesignsAndPrototypesInternallyGeneratedAbstract
ChangesInRecipesFormulaeModelsDesignsAndPrototypesNotInternallyGenerated
ChangesInRecipesFormulaeModelsDesignsAndPrototypesNotInternallyGeneratedAbstract
ChangesInRestructuringProvision
ChangesInRestructuringProvisionAbstract
ChangesInRetainedEarnings
ChangesInRetainedEarningsAbstract
ChangesInSharePremium
ChangesInSharePremiumAbstract
ChangesInTangibleExplorationAndEvaluationAssets
ChangesInTangibleExplorationAndEvaluationAssetsAbstract
ChangesInTreasuryShares
ChangesInTreasurySharesAbstract
ChangesInVehicles
ChangesInVehiclesAbstract
ChangesInWarrantyProvision
ChangesInWarrantyProvisionAbstract
ClassesAbstract
ClassesOfIntangibleAssetsGrossCarryingAmountaccumulatedAmortisationAbstract
ClassesOfPropertyPlantAndEquipmentGrossCarryingAmountaccumulatedDepreciationAbstract
ComprehensiveIncomeOtherEquityInterest
ComprehensiveIncomeOtherReserves
ComprehensiveIncomeRetainedEarnings
<i>continued...</i>

<b>(d) Concepts from the IFRS Taxonomy 2009 that have been deprecated due to the extended use of dimensions (axes)</b>
ComprehensiveIncomeSharePremium
ComprehensiveIncomeTreasuryShares
ComputerSoftwareAccumulatedAmortisationAndImpairment
ComputerSoftwareCarryingAmountAtCostOfRevaluedAssets
ComputerSoftwareCarryingAmountOfRevaluedAssets
ComputerSoftwareGross
ComputerSoftwareInternallyGenerated
ComputerSoftwareInternallyGeneratedAccumulatedAmortisationAndImpairment
ComputerSoftwareInternallyGeneratedGross
ComputerSoftwareNotInternallyGenerated
ComputerSoftwareNotInternallyGeneratedAccumulatedAmortisationAndImpairment
ComputerSoftwareNotInternallyGeneratedGross
ComputerSoftwareRevaluationSurplus
ConsolidatedAndSeparateFinancialStatementsAbstract
ConstructionInProgressAccumulatedDepreciationAndImpairment
ConstructionInProgressCarryingAmountAtCostOfRevaluedAssets
ConstructionInProgressCarryingAmountOfRevaluedAssets
ConstructionInProgressCarryingAmountOfRevaluedAssetsByActiveMarketPrices
ConstructionInProgressCarryingAmountOfRevaluedAssetsByEstimations
ConstructionInProgressExpendituresRecognisedForConstructions
ConstructionInProgressGross
ConstructionInProgressRevaluationSurplus
ConstructionInProgressTemporarilyIdle
ContractsInProgressAbstract
ContributionsByPlanParticipantsAbstract
ContributionsByPlanParticipantsDefinedBenefitObligationFromWhollyOrPartlyFundedPlans
ContributionsByPlanParticipantsDefinedBenefitObligationFromWhollyUnfundedPlans
CopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsAccumulatedAmortisationAndImpairment
CopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsCarryingAmountAtCostOfRevaluedAssets
CopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsCarryingAmountOfRevaluedAssets
CopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsGross
CopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsInternallyGenerated
CopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsInternallyGeneratedAccumulatedAmortisationAndImpairment
CopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsInternallyGeneratedGross
CopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsNotInternallyGenerated
CopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsNotInternallyGeneratedAccumulatedAmortisationAndImpairment
CopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsNotInternallyGeneratedGross
CopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsRevaluationSurplus
DecreaseDueToHarvestAbstract
DecreaseDueToHarvestBiologicalAssetsAtCost
DecreaseDueToHarvestBiologicalAssetsAtFairValue
DecreaseIncreaseThroughActuarialGainsLossesAbstract
DecreaseIncreaseThroughActuarialGainsLossesDefinedBenefitObligationFromWhollyOrPartlyFundedPlans
DecreaseIncreaseThroughActuarialGainsLossesDefinedBenefitObligationFromWhollyUnfundedPlans
DecreaseIncreaseThroughCurtailmentsAbstract
DecreaseIncreaseThroughCurtailmentsAndSettlementsAbstract
DecreaseIncreaseThroughCurtailmentsDefinedBenefitObligationFromWhollyOrPartlyFundedPlans
DecreaseIncreaseThroughCurtailmentsDefinedBenefitObligationFromWhollyUnfundedPlans
DecreaseIncreaseThroughSettlementsAbstract
DecreaseIncreaseThroughSettlementsDefinedBenefitObligationFromWhollyOrPartlyFundedPlans
DecreaseIncreaseThroughSettlementsDefinedBenefitObligationFromWhollyUnfundedPlans
DecreaseThroughBenefitsPaidAbstract
DecreaseThroughBenefitsPaidDefinedBenefitObligationFromWhollyOrPartlyFundedPlans

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<b>(d) Concepts from the IFRS Taxonomy 2009 that have been deprecated due to the extended use of dimensions (axes)</b>
DecreaseThroughBenefitsPaidDefinedBenefitObligationFromWhollyUnfundedPlans
DecreaseThroughClassifiedAsHeldForSaleAbstract
DecreaseThroughClassifiedAsHeldForSaleBiologicalAssetsAtCost
DecreaseThroughClassifiedAsHeldForSaleBiologicalAssetsAtFairValue
DecreaseThroughClassifiedAsHeldForSaleBrandNames
DecreaseThroughClassifiedAsHeldForSaleComputerSoftware
DecreaseThroughClassifiedAsHeldForSaleComputerSoftwareInternallyGenerated
DecreaseThroughClassifiedAsHeldForSaleComputerSoftwareNotInternallyGenerated
DecreaseThroughClassifiedAsHeldForSaleConstructionInProgress
DecreaseThroughClassifiedAsHeldForSaleCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRights
DecreaseThroughClassifiedAsHeldForSaleCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsInternallyGenerated
DecreaseThroughClassifiedAsHeldForSaleCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsNotInternallyGenerated
DecreaseThroughClassifiedAsHeldForSaleFixturesAndFittings
DecreaseThroughClassifiedAsHeldForSaleIntangibleAssetsUnderDevelopment
DecreaseThroughClassifiedAsHeldForSaleIntangibleExplorationAndEvaluationAssets
DecreaseThroughClassifiedAsHeldForSaleIntangibleExplorationAndEvaluationAssetsInternallyGenerated
DecreaseThroughClassifiedAsHeldForSaleIntangibleExplorationAndEvaluationAssetsNotInternallyGenerated
DecreaseThroughClassifiedAsHeldForSaleInvestmentPropertyAtCostWithinFairValueModel
DecreaseThroughClassifiedAsHeldForSaleInvestmentPropertyAtFairValue
DecreaseThroughClassifiedAsHeldForSaleInvestmentPropertyCostModel
DecreaseThroughClassifiedAsHeldForSaleInvestmentPropertyFairValueModel
DecreaseThroughClassifiedAsHeldForSaleLandAndBuildings
DecreaseThroughClassifiedAsHeldForSaleLicencesAndFranchises
DecreaseThroughClassifiedAsHeldForSaleLicencesAndFranchisesInternallyGenerated
DecreaseThroughClassifiedAsHeldForSaleLicencesAndFranchisesNotInternallyGenerated
DecreaseThroughClassifiedAsHeldForSaleMachinery
DecreaseThroughClassifiedAsHeldForSaleMastheadsAndPublishingTitles
DecreaseThroughClassifiedAsHeldForSaleOfficeEquipment
DecreaseThroughClassifiedAsHeldForSaleOtherIntangibleAssets
DecreaseThroughClassifiedAsHeldForSaleOtherIntangibleAssetsInternallyGenerated
DecreaseThroughClassifiedAsHeldForSaleOtherIntangibleAssetsNotInternallyGenerated
DecreaseThroughClassifiedAsHeldForSaleOtherPropertyPlantAndEquipment
DecreaseThroughClassifiedAsHeldForSaleRecipesFormulaeModelsDesignsAndPrototypes
DecreaseThroughClassifiedAsHeldForSaleRecipesFormulaeModelsDesignsAndPrototypesInternallyGenerated
DecreaseThroughClassifiedAsHeldForSaleRecipesFormulaeModelsDesignsAndPrototypesNotInternallyGenerated
DecreaseThroughClassifiedAsHeldForSaleTangibleExplorationAndEvaluationAssets
DecreaseThroughClassifiedAsHeldForSaleVehicles
DefinedBenefitObligationAndFairValueOfDefinedBenefitPlanAssetsAbstract
DefinedBenefitObligationAtPresentValueAbstract
DefinedBenefitObligationFromWhollyOrPartlyFundedPlans
DefinedBenefitObligationFromWhollyUnfundedPlans
DepreciationAbstract
DepreciationAndAmortisationAbstract
DepreciationBiologicalAssetsAtCost
DepreciationConstructionInProgress
DepreciationFixturesAndFittings
DepreciationInvestmentPropertyAtCostWithinFairValueModel
DepreciationInvestmentPropertyCostModel
DepreciationInvestmentPropertyFairValueModel
DepreciationLandAndBuildings
DepreciationMachinery
DepreciationMethodConstructionInProgress
DepreciationMethodFixturesAndFittings
DepreciationMethodLandAndBuildings

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<b>(d) Concepts from the IFRS Taxonomy 2009 that have been deprecated due to the extended use of dimensions (axes)</b>
DepreciationMethodMachinery
DepreciationMethodOfficeEquipment
DepreciationMethodOtherPropertyPlantAndEquipment
DepreciationMethodTangibleExplorationAndEvaluationAssets
DepreciationMethodVehicles
DepreciationOfficeEquipment
DepreciationOtherPropertyPlantAndEquipment
DepreciationTangibleExplorationAndEvaluationAssets
DepreciationVehicles
DescriptionOfExpectedTimingOfOutflowsLegalProceedingsProvision
DescriptionOfExpectedTimingOfOutflowsMiscellaneousOtherProvisions
DescriptionOfExpectedTimingOfOutflowsOnerousContractsProvision
DescriptionOfExpectedTimingOfOutflowsProvisionForDecommissioningRestorationAndRehabilitationCosts
DescriptionOfExpectedTimingOfOutflowsRestructuringProvision
DescriptionOfExpectedTimingOfOutflowsWarrantyProvision
DescriptionOfKeyManagementPersonnelCompensation
DescriptionOfKeyManagementPersonnelCompensationOtherLongtermBenefits
DescriptionOfKeyManagementPersonnelCompensationPostemploymentBenefits
DescriptionOfKeyManagementPersonnelCompensationSharebasedPayment
DescriptionOfKeyManagementPersonnelCompensationShorttermEmployeeBenefits
DescriptionOfKeyManagementPersonnelCompensationTerminationBenefits
DescriptionOfNatureOfObligationContingentLiabilityForDecommissioningRestorationAndRehabilitationCosts
DescriptionOfNatureOfObligationLegalProceedingsContingentLiability
DescriptionOfNatureOfObligationLegalProceedingsProvision
DescriptionOfNatureOfObligationMiscellaneousOtherProvisions
DescriptionOfNatureOfObligationOnerousContractsContingentLiability
DescriptionOfNatureOfObligationOnerousContractsProvision
DescriptionOfNatureOfObligationOtherContingentLiabilities
DescriptionOfNatureOfObligationProvisionForDecommissioningRestorationAndRehabilitationCosts
DescriptionOfNatureOfObligationRestructuringContingentLiability
DescriptionOfNatureOfObligationRestructuringProvision
DescriptionOfNatureOfObligationWarrantyContingentLiability
DescriptionOfNatureOfObligationWarrantyProvision
DescriptionOfNatureOfRelatedPartyRelationshipAssociates
DescriptionOfNatureOfRelatedPartyRelationshipJointControlOrSignificantInfluence
DescriptionOfNatureOfRelatedPartyRelationshipJointVenturesWhereEntityIsVenturer
DescriptionOfNatureOfRelatedPartyRelationshipKeyManagementPersonnelOfEntity
DescriptionOfNatureOfRelatedPartyRelationshipOtherRelatedParties
DescriptionOfNatureOfRelatedPartyRelationshipParent
DescriptionOfNatureOfRelatedPartyRelationshipSubsidiaries
DescriptionOfTransactionsWithRelatedPartyAssociates
DescriptionOfTransactionsWithRelatedPartyJointControlOrSignificantInfluence
DescriptionOfTransactionsWithRelatedPartyJointVenturesWhereEntityIsVenturer
DescriptionOfTransactionsWithRelatedPartyKeyManagementPersonnelOfEntity
DescriptionOfTransactionsWithRelatedPartyOtherRelatedParties
DescriptionOfTransactionsWithRelatedPartyParent
DescriptionOfTransactionsWithRelatedPartySubsidiaries
DisposalsAbstract
DisposalsBiologicalAssetsAtCost
DisposalsBiologicalAssetsAtFairValue
DisposalsBrandNames
DisposalsComputerSoftware
DisposalsComputerSoftwareInternallyGenerated
DisposalsComputerSoftwareNotInternallyGenerated
DisposalsConstructionInProgress
DisposalsCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRights
DisposalsCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsInternallyGenerated
<i>continued...</i>

<b>(d) Concepts from the IFRS Taxonomy 2009 that have been deprecated due to the extended use of dimensions (axes)</b>
DisposalsCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsNotInternallyGenerated
DisposalsFixturesAndFittings
DisposalsIntangibleAssetsUnderDevelopment
DisposalsIntangibleExplorationAndEvaluationAssets
DisposalsIntangibleExplorationAndEvaluationAssetsInternallyGenerated
DisposalsIntangibleExplorationAndEvaluationAssetsNotInternallyGenerated
DisposalsInvestmentPropertyAtCostWithinFairValueModel
DisposalsInvestmentPropertyAtFairValue
DisposalsInvestmentPropertyCostModel
DisposalsInvestmentPropertyFairValueModel
DisposalsLandAndBuildings
DisposalsLicencesAndFranchises
DisposalsLicencesAndFranchisesInternallyGenerated
DisposalsLicencesAndFranchisesNotInternallyGenerated
DisposalsMachinery
DisposalsMastheadsAndPublishingTitles
DisposalsOfficeEquipment
DisposalsOtherIntangibleAssets
DisposalsOtherIntangibleAssetsInternallyGenerated
DisposalsOtherIntangibleAssetsNotInternallyGenerated
DisposalsOtherPropertyPlantAndEquipment
DisposalsRecipesFormulaeModelsDesignsAndPrototypes
DisposalsRecipesFormulaeModelsDesignsAndPrototypesInternallyGenerated
DisposalsRecipesFormulaeModelsDesignsAndPrototypesNotInternallyGenerated
DisposalsTangibleExplorationAndEvaluationAssets
DisposalsVehicles
DividendsPaidAbstract
DividendsPaidEquityAttributableToOwnersOfParent
DividendsPaidNoncontrollingInterests
DividendsPaidOtherEquityInterest
DividendsPaidOtherReserves
DividendsPaidRetainedEarnings
EffectiveDatesOfRevaluationBrandNames
EffectiveDatesOfRevaluationComputerSoftware
EffectiveDatesOfRevaluationConstructionInProgress
EffectiveDatesOfRevaluationCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRights
EffectiveDatesOfRevaluationFixturesAndFittings
EffectiveDatesOfRevaluationIntangibleExplorationAndEvaluationAssets
EffectiveDatesOfRevaluationLandAndBuildings
EffectiveDatesOfRevaluationLicencesAndFranchises
EffectiveDatesOfRevaluationMachinery
EffectiveDatesOfRevaluationMastheadsAndPublishingTitles
EffectiveDatesOfRevaluationOfficeEquipment
EffectiveDatesOfRevaluationOtherIntangibleAssets
EffectiveDatesOfRevaluationOtherPropertyPlantAndEquipment
EffectiveDatesOfRevaluationRecipesFormulaeModelsDesignsAndPrototypes
EffectiveDatesOfRevaluationTangibleExplorationAndEvaluationAssets
EffectiveDatesOfRevaluationVehicles
ExpectedReimbursementLegalProceedingsProvision
ExpectedReimbursementMiscellaneousOtherProvisions
ExpectedReimbursementOnerousContractsProvision
ExpectedReimbursementProvisionForDecommissioningRestorationAndRehabilitationCosts
ExpectedReimbursementRestructuringProvision
ExpectedReimbursementWarrantyProvision
ExplanationOfAmountOfOutstandingBalancesForRelatedPartyTransactionAssociates
ExplanationOfAmountOfOutstandingBalancesForRelatedPartyTransactionJointControlOrSignificantInfluence
ExplanationOfAmountOfOutstandingBalancesForRelatedPartyTransactionJointVenturesWhereEntityIsVenturer
<i>continued...</i>

<b>(d) Concepts from the IFRS Taxonomy 2009 that have been deprecated due to the extended use of dimensions (axes)</b>
ExplanationOfAmountOfOutstandingBalancesForRelatedPartyTransactionKeyManagementPersonnelOfEntity
ExplanationOfAmountOfOutstandingBalancesForRelatedPartyTransactionOtherRelatedParties
ExplanationOfAmountOfOutstandingBalancesForRelatedPartyTransactionParent
ExplanationOfAmountOfOutstandingBalancesForRelatedPartyTransactionSubsidiaries
ExplanationOfAmountOfRelatedPartyTransactionAssociates
ExplanationOfAmountOfRelatedPartyTransactionJointControlOrSignificantInfluence
ExplanationOfAmountOfRelatedPartyTransactionJointVenturesWhereEntityIsVenturer
ExplanationOfAmountOfRelatedPartyTransactionKeyManagementPersonnelOfEntity
ExplanationOfAmountOfRelatedPartyTransactionOtherRelatedParties
ExplanationOfAmountOfRelatedPartyTransactionParent
ExplanationOfAmountOfRelatedPartyTransactionSubsidiaries
ExplanationOfIndependentValuerUsedForRevaluationConstructionInProgress
ExplanationOfIndependentValuerUsedForRevaluationFixturesAndFittings
ExplanationOfIndependentValuerUsedForRevaluationLandAndBuildings
ExplanationOfIndependentValuerUsedForRevaluationMachinery
ExplanationOfIndependentValuerUsedForRevaluationOfficeEquipment
ExplanationOfIndependentValuerUsedForRevaluationOtherPropertyPlantAndEquipment
ExplanationOfIndependentValuerUsedForRevaluationTangibleExplorationAndEvaluationAssets
ExplanationOfIndependentValuerUsedForRevaluationVehicles
ExplanationOfRevaluationMethodsAndAssumptionsConstructionInProgress
ExplanationOfRevaluationMethodsAndAssumptionsFixturesAndFittings
ExplanationOfRevaluationMethodsAndAssumptionsIntangibleExplorationAndEvaluationAssets
ExplanationOfRevaluationMethodsAndAssumptionsLandAndBuildings
ExplanationOfRevaluationMethodsAndAssumptionsMachinery
ExplanationOfRevaluationMethodsAndAssumptionsOfficeEquipment
ExplanationOfRevaluationMethodsAndAssumptionsOtherPropertyPlantAndEquipment
ExplanationOfRevaluationMethodsAndAssumptionsTangibleExplorationAndEvaluationAssets
ExplanationOfRevaluationMethodsAndAssumptionsVehicles
ExplanationOfShareOptionsExercisableInSharebasedPaymentArrangement
ExplanationOfShareOptionsExercisedInSharebasedPaymentArrangement
ExplanationOfShareOptionsExpiredInSharebasedPaymentArrangement
ExplanationOfShareOptionsForfeitedInSharebasedPaymentArrangement
ExplanationOfShareOptionsGrantedInSharebasedPaymentArrangement
ExplanationOfShareOptionsOutstandingInSharebasedPaymentArrangement
ExplorationAndEvaluationAssetsGrossAbstract
ExplorationAndEvaluationAssetsGrossCarryingAmountaccumulatedDepreciationAbstract
ExplorationAndEvaluationAssetsGrossnetAbstract
ExplorationAndEvaluationAssetsGrossnetAndAdditionalInformationAbstract
FairValuesOfIntangibleAssetUsedAsDeemedCost
FairValuesOfIntangibleAssetUsedAsDeemedCostAggregateAdjustment
FairValuesOfIntangibleAssetUsedAsDeemedCostCarryingAmountPreviousGAAP
FairValuesOfInvestmentPropertyUsedAsDeemedCost
FairValuesOfInvestmentPropertyUsedAsDeemedCostAggregateAdjustment
FairValuesOfInvestmentPropertyUsedAsDeemedCostCarryingAmountPreviousGAAP
FairValuesOfPropertyPlantAndEquipmentUsedAsDeemedCost
FairValuesOfPropertyPlantAndEquipmentUsedAsDeemedCostAggregateAdjustment
FairValuesOfPropertyPlantAndEquipmentUsedAsDeemedCostCarryingAmountPreviousGAAP
FinancialAssetsAbstract
FinancialAssetsAtFairValueThroughProfitOrLossAbstract
FinancialAssetsAtFairValueThroughProfitOrLossClassifiedAsHeldForTradingAbstract
FinancialAssetsAtFairValueThroughProfitOrLossClassifiedAsHeldForTradingInvestments
FinancialAssetsAtFairValueThroughProfitOrLossClassifiedAsHeldForTradingOtherFinancialAssets
FinancialAssetsAtFairValueThroughProfitOrLossDesignatedAsUponInitialRecognitionAbstract
FinancialAssetsAtFairValueThroughProfitOrLossDesignatedAsUponInitialRecognitionInvestments
FinancialAssetsAtFairValueThroughProfitOrLossDesignatedAsUponInitialRecognitionOtherFinancialAssets
FinancialAssetsAtFairValueThroughProfitOrLossInvestments
FinancialAssetsAtFairValueThroughProfitOrLossOtherFinancialAssets
FinancialAssetsAvailableforsaleAbstract
<i>continued...</i>

<b>(d) Concepts from the IFRS Taxonomy 2009 that have been deprecated due to the extended use of dimensions (axes)</b>
FinancialAssetsAvailableforsaleInvestments
FinancialAssetsAvailableforsaleOtherFinancialAssets
FinancialLiabilitiesAbstract
FinancialLiabilitiesAtAmortisedCostAbstract
FinancialLiabilitiesAtAmortisedCostOtherFinancialLiabilities
FinancialLiabilitiesAtAmortisedCostTradeAndOtherPayables
FinancialLiabilitiesAtFairValueThroughProfitOrLossAbstract
FinancialLiabilitiesAtFairValueThroughProfitOrLossClassifiedAsHeldForTradingAbstract
FinancialLiabilitiesAtFairValueThroughProfitOrLossClassifiedAsHeldForTradingOtherFinancialLiabilities
FinancialLiabilitiesAtFairValueThroughProfitOrLossClassifiedAsHeldForTradingTradeAndOtherPayables
FinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedAsUponInitialRecognitionAbstract
FinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedAsUponInitialRecognitionOtherFinancialLiabilities
FinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedAsUponInitialRecognitionTradeAndOtherPayables
FinancialLiabilitiesAtFairValueThroughProfitOrLossOtherFinancialLiabilities
FinancialLiabilitiesAtFairValueThroughProfitOrLossTradeAndOtherPayables
FixturesAndFittingsAccumulatedDepreciationAndImpairment
FixturesAndFittingsCarryingAmountAtCostOfRevaluedAssets
FixturesAndFittingsCarryingAmountOfAssetsRetiredFromActiveUse
FixturesAndFittingsCarryingAmountOfRevaluedAssets
FixturesAndFittingsCarryingAmountOfRevaluedAssetsByActiveMarketPrices
FixturesAndFittingsCarryingAmountOfRevaluedAssetsByEstimations
FixturesAndFittingsExpendituresRecognisedForConstructions
FixturesAndFittingsGross
FixturesAndFittingsGrossCarryingAmountFullyDepreciated
FixturesAndFittingsRevaluationSurplus
FixturesAndFittingsTemporarilyIdle
FutureFinanceChargeOnFinanceLeaseAbstract
FutureFinanceChargeOnFinanceLeaseEndOfPeriodLaterThanFiveYears
FutureFinanceChargeOnFinanceLeaseEndOfPeriodLaterThanOneYearAndNotLaterThanFiveYears
FutureFinanceChargeOnFinanceLeaseEndOfPeriodNotLaterThanOneYear
GainsLossesOnFairValueAdjustmentAbstract
GainsLossesOnFairValueAdjustmentBiologicalAssetsAtFairValue
GainsLossesOnFairValueAdjustmentInvestmentPropertyAtFairValue
GainsLossesOnFairValueAdjustmentInvestmentPropertyFairValueModel
GrossAmountAccumulatedAmortisationAndCarryingAmountAbstract
GrossAmountAccumulatedDepreciationImpairmentAndCarryingAmountAbstract
GrossAmountAndAccumulatedDepreciationOfInvestmentPropertyAbstract
GrossCarryingAmountFullyDepreciatedAbstract
GrossInvestmentInFinanceLeaseAbstract
GrossInvestmentInFinanceLeaseEndOfPeriodLaterThanFiveYears
GrossInvestmentInFinanceLeaseEndOfPeriodLaterThanOneYearAndNotLaterThanFiveYears
GrossInvestmentInFinanceLeaseEndOfPeriodNotLaterThanOneYear
ImpairmentLossAbstract
ImpairmentLossAndReversalOfImpairmentLossAbstract
ImpairmentLossByCategoriesAbstract
ImpairmentLossByClassesAbstract
ImpairmentLossFinancialAssetsAbstract
ImpairmentLossGoodwillAbstract
ImpairmentLossIntangibleAssetsOtherThanGoodwillAbstract
ImpairmentLossOtherImpairedAssetsAbstract
ImpairmentLossPropertyPlantAndEquipmentAbstract
ImpairmentLossRecognisedInOtherComprehensiveIncomeAbstract
ImpairmentLossRecognisedInOtherComprehensiveIncomeBrandNames
ImpairmentLossRecognisedInOtherComprehensiveIncomeComputerSoftware
ImpairmentLossRecognisedInOtherComprehensiveIncomeComputerSoftwareInternallyGenerated
ImpairmentLossRecognisedInOtherComprehensiveIncomeComputerSoftwareNotInternallyGenerated
<i>continued...</i>

<b>(d) Concepts from the IFRS Taxonomy 2009 that have been deprecated due to the extended use of dimensions (axes)</b>
ImpairmentLossRecognisedInOtherComprehensiveIncomeConstructionInProgress
ImpairmentLossRecognisedInOtherComprehensiveIncomeCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRights
ImpairmentLossRecognisedInOtherComprehensiveIncomeCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsInternallyGenerated
ImpairmentLossRecognisedInOtherComprehensiveIncomeCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsNotInternallyGenerated
ImpairmentLossRecognisedInOtherComprehensiveIncomeFinancialAssets
ImpairmentLossRecognisedInOtherComprehensiveIncomeFixturesAndFittings
ImpairmentLossRecognisedInOtherComprehensiveIncomeIntangibleAssetsUnderDevelopment
ImpairmentLossRecognisedInOtherComprehensiveIncomeIntangibleExplorationAndEvaluationAssets
ImpairmentLossRecognisedInOtherComprehensiveIncomeIntangibleExplorationAndEvaluationAssetsInternallyGenerated
ImpairmentLossRecognisedInOtherComprehensiveIncomeIntangibleExplorationAndEvaluationAssetsNotInternallyGenerated
ImpairmentLossRecognisedInOtherComprehensiveIncomeLandAndBuildings
ImpairmentLossRecognisedInOtherComprehensiveIncomeLicencesAndFranchises
ImpairmentLossRecognisedInOtherComprehensiveIncomeLicencesAndFranchisesInternallyGenerated
ImpairmentLossRecognisedInOtherComprehensiveIncomeLicencesAndFranchisesNotInternallyGenerated
ImpairmentLossRecognisedInOtherComprehensiveIncomeMachinery
ImpairmentLossRecognisedInOtherComprehensiveIncomeMastheadsAndPublishingTitles
ImpairmentLossRecognisedInOtherComprehensiveIncomeOfficeEquipment
ImpairmentLossRecognisedInOtherComprehensiveIncomeOtherImpairedAssets
ImpairmentLossRecognisedInOtherComprehensiveIncomeOtherIntangibleAssets
ImpairmentLossRecognisedInOtherComprehensiveIncomeOtherIntangibleAssetsInternallyGenerated
ImpairmentLossRecognisedInOtherComprehensiveIncomeOtherIntangibleAssetsNotInternallyGenerated
ImpairmentLossRecognisedInOtherComprehensiveIncomeOtherPropertyPlantAndEquipment
ImpairmentLossRecognisedInOtherComprehensiveIncomeRecipesFormulaeModelsDesignsAndPrototypes
ImpairmentLossRecognisedInOtherComprehensiveIncomeRecipesFormulaeModelsDesignsAndPrototypesInternallyGenerated
ImpairmentLossRecognisedInOtherComprehensiveIncomeRecipesFormulaeModelsDesignsAndPrototypesNotInternallyGenerated
ImpairmentLossRecognisedInOtherComprehensiveIncomeTangibleExplorationAndEvaluationAssets
ImpairmentLossRecognisedInOtherComprehensiveIncomeVehicles
ImpairmentLossRecognisedInProfitOrLossAbstract
ImpairmentLossRecognisedInProfitOrLossBiologicalAssetsAtCost
ImpairmentLossRecognisedInProfitOrLossBrandNames
ImpairmentLossRecognisedInProfitOrLossComputerSoftware
ImpairmentLossRecognisedInProfitOrLossComputerSoftwareInternallyGenerated
ImpairmentLossRecognisedInProfitOrLossComputerSoftwareNotInternallyGenerated
ImpairmentLossRecognisedInProfitOrLossConstructionInProgress
ImpairmentLossRecognisedInProfitOrLossCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRights
ImpairmentLossRecognisedInProfitOrLossCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsInternallyGenerated
ImpairmentLossRecognisedInProfitOrLossCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsNotInternallyGenerated
ImpairmentLossRecognisedInProfitOrLossFinancialAssets
ImpairmentLossRecognisedInProfitOrLossFixturesAndFittings
ImpairmentLossRecognisedInProfitOrLossIntangibleAssetsUnderDevelopment
ImpairmentLossRecognisedInProfitOrLossIntangibleExplorationAndEvaluationAssets
ImpairmentLossRecognisedInProfitOrLossIntangibleExplorationAndEvaluationAssetsInternallyGenerated
ImpairmentLossRecognisedInProfitOrLossIntangibleExplorationAndEvaluationAssetsNotInternallyGenerated
ImpairmentLossRecognisedInProfitOrLossInvestmentPropertyAtCostWithinFairValueModel
ImpairmentLossRecognisedInProfitOrLossInvestmentPropertyCostModel
ImpairmentLossRecognisedInProfitOrLossInvestmentPropertyFairValueModel
ImpairmentLossRecognisedInProfitOrLossLandAndBuildings
ImpairmentLossRecognisedInProfitOrLossLicencesAndFranchises
ImpairmentLossRecognisedInProfitOrLossLicencesAndFranchisesInternallyGenerated

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<b>(d) Concepts from the IFRS Taxonomy 2009 that have been deprecated due to the extended use of dimensions (axes)</b>
ImpairmentLossRecognisedInProfitOrLossLicencesAndFranchisesNotInternallyGenerated
ImpairmentLossRecognisedInProfitOrLossMachinery
ImpairmentLossRecognisedInProfitOrLossMastheadsAndPublishingTitles
ImpairmentLossRecognisedInProfitOrLossOfficeEquipment
ImpairmentLossRecognisedInProfitOrLossOtherImpairedAssets
ImpairmentLossRecognisedInProfitOrLossOtherIntangibleAssets
ImpairmentLossRecognisedInProfitOrLossOtherIntangibleAssetsInternallyGenerated
ImpairmentLossRecognisedInProfitOrLossOtherIntangibleAssetsNotInternallyGenerated
ImpairmentLossRecognisedInProfitOrLossOtherPropertyPlantAndEquipment
ImpairmentLossRecognisedInProfitOrLossRecipesFormulaeModelsDesignsAndPrototypes
ImpairmentLossRecognisedInProfitOrLossRecipesFormulaeModelsDesignsAndPrototypesInternallyGenerated
ImpairmentLossRecognisedInProfitOrLossRecipesFormulaeModelsDesignsAndPrototypesNotInternallyGenerated
ImpairmentLossRecognisedInProfitOrLossTangibleExplorationAndEvaluationAssets
ImpairmentLossRecognisedInProfitOrLossVehicles
ImpairmentLossRecognisedOrReversedInOtherComprehensiveIncomeAbstract
ImpairmentLossRecognisedOrReversedInProfitOrLossAbstract
IncreaseDecreaseInExistingProvisionsAbstract
IncreaseDecreaseInExistingProvisionsLegalProceedingsProvision
IncreaseDecreaseInExistingProvisionsMiscellaneousOtherProvisions
IncreaseDecreaseInExistingProvisionsOnerousContractsProvision
IncreaseDecreaseInExistingProvisionsProvisionForDecommissioningRestorationAndRehabilitationCosts
IncreaseDecreaseInExistingProvisionsRestructuringProvision
IncreaseDecreaseInExistingProvisionsWarrantyProvision
IncreaseDecreaseOfGoodwillResultingFromSubsequentRecognitionOfDeferredTaxAssets
IncreaseDecreaseThroughChangeInDiscountRateAbstract
IncreaseDecreaseThroughChangeInDiscountRateLegalProceedingsProvision
IncreaseDecreaseThroughChangeInDiscountRateMiscellaneousOtherProvisions
IncreaseDecreaseThroughChangeInDiscountRateOnerousContractsProvision
IncreaseDecreaseThroughChangeInDiscountRateProvisionForDecommissioningRestorationAndRehabilitationCosts
IncreaseDecreaseThroughChangeInDiscountRateRestructuringProvision
IncreaseDecreaseThroughChangeInDiscountRateWarrantyProvision
IncreaseDecreaseThroughChangesInAccountingPoliciesAbstract
IncreaseDecreaseThroughChangesInAccountingPoliciesEquityAttributableToOwnersOfParent
IncreaseDecreaseThroughChangesInAccountingPoliciesIssuedCapital
IncreaseDecreaseThroughChangesInAccountingPoliciesNoncontrollingInterests
IncreaseDecreaseThroughChangesInAccountingPoliciesOtherEquityInterest
IncreaseDecreaseThroughChangesInAccountingPoliciesOtherReserves
IncreaseDecreaseThroughChangesInAccountingPoliciesSharePremium
IncreaseDecreaseThroughChangesInAccountingPoliciesTreasuryShares
IncreaseDecreaseThroughCorrectionsOfErrorsAbstract
IncreaseDecreaseThroughCorrectionsOfErrorsEquityAttributableToOwnersOfParent
IncreaseDecreaseThroughCorrectionsOfErrorsIssuedCapital
IncreaseDecreaseThroughCorrectionsOfErrorsNoncontrollingInterests
IncreaseDecreaseThroughCorrectionsOfErrorsOtherEquityInterest
IncreaseDecreaseThroughCorrectionsOfErrorsOtherReserves
IncreaseDecreaseThroughCorrectionsOfErrorsSharePremium
IncreaseDecreaseThroughCorrectionsOfErrorsTreasuryShares
IncreaseDecreaseThroughCurrentServiceCostAbstract
IncreaseDecreaseThroughCurrentServiceCostDefinedBenefitObligationFromWhollyOrPartlyFundedPlans
IncreaseDecreaseThroughCurrentServiceCostDefinedBenefitObligationFromWhollyUnfundedPlans
IncreaseDecreaseThroughInterestCostAbstract
IncreaseDecreaseThroughInterestCostDefinedBenefitObligationFromWhollyOrPartlyFundedPlans
IncreaseDecreaseThroughInterestCostDefinedBenefitObligationFromWhollyUnfundedPlans
IncreaseDecreaseThroughNetExchangeDifferencesAbstract
IncreaseDecreaseThroughNetExchangeDifferencesBiologicalAssetsAtCost
IncreaseDecreaseThroughNetExchangeDifferencesBiologicalAssetsAtFairValue
<i>continued...</i>

<b>(d) Concepts from the IFRS Taxonomy 2009 that have been deprecated due to the extended use of dimensions (axes)</b>
IncreaseDecreaseThroughNetExchangeDifferencesBrandNames
IncreaseDecreaseThroughNetExchangeDifferencesComputerSoftware
IncreaseDecreaseThroughNetExchangeDifferencesComputerSoftwareInternallyGenerated
IncreaseDecreaseThroughNetExchangeDifferencesComputerSoftwareNotInternallyGenerated
IncreaseDecreaseThroughNetExchangeDifferencesConstructionInProgress
IncreaseDecreaseThroughNetExchangeDifferencesCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRights
IncreaseDecreaseThroughNetExchangeDifferencesCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsInternallyGenerated
IncreaseDecreaseThroughNetExchangeDifferencesCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsNotInternallyGenerated
IncreaseDecreaseThroughNetExchangeDifferencesDefinedBenefitObligationFromWhollyOrPartlyFundedPlans
IncreaseDecreaseThroughNetExchangeDifferencesDefinedBenefitObligationFromWhollyUnfundedPlans
IncreaseDecreaseThroughNetExchangeDifferencesFixturesAndFittings
IncreaseDecreaseThroughNetExchangeDifferencesIntangibleAssetsUnderDevelopment
IncreaseDecreaseThroughNetExchangeDifferencesIntangibleExplorationAndEvaluationAssets
IncreaseDecreaseThroughNetExchangeDifferencesIntangibleExplorationAndEvaluationAssetsInternallyGenerated
IncreaseDecreaseThroughNetExchangeDifferencesIntangibleExplorationAndEvaluationAssetsNotInternallyGenerated
IncreaseDecreaseThroughNetExchangeDifferencesInvestmentPropertyAtCostWithinFairValueModel
IncreaseDecreaseThroughNetExchangeDifferencesInvestmentPropertyAtFairValue
IncreaseDecreaseThroughNetExchangeDifferencesInvestmentPropertyCostModel
IncreaseDecreaseThroughNetExchangeDifferencesInvestmentPropertyFairValueModel
IncreaseDecreaseThroughNetExchangeDifferencesLandAndBuildings
IncreaseDecreaseThroughNetExchangeDifferencesLegalProceedingsProvision
IncreaseDecreaseThroughNetExchangeDifferencesLicencesAndFranchises
IncreaseDecreaseThroughNetExchangeDifferencesLicencesAndFranchisesInternallyGenerated
IncreaseDecreaseThroughNetExchangeDifferencesLicencesAndFranchisesNotInternallyGenerated
IncreaseDecreaseThroughNetExchangeDifferencesMachinery
IncreaseDecreaseThroughNetExchangeDifferencesMastheadsAndPublishingTitles
IncreaseDecreaseThroughNetExchangeDifferencesMiscellaneousOtherProvisions
IncreaseDecreaseThroughNetExchangeDifferencesOfficeEquipment
IncreaseDecreaseThroughNetExchangeDifferencesOnerousContractsProvision
IncreaseDecreaseThroughNetExchangeDifferencesOtherIntangibleAssets
IncreaseDecreaseThroughNetExchangeDifferencesOtherIntangibleAssetsInternallyGenerated
IncreaseDecreaseThroughNetExchangeDifferencesOtherIntangibleAssetsNotInternallyGenerated
IncreaseDecreaseThroughNetExchangeDifferencesOtherPropertyPlantAndEquipment
IncreaseDecreaseThroughNetExchangeDifferencesProvisionForDecommissioningRestorationAndRehabilitationCosts
IncreaseDecreaseThroughNetExchangeDifferencesRecipesFormulaeModelsDesignsAndPrototypes
IncreaseDecreaseThroughNetExchangeDifferencesRecipesFormulaeModelsDesignsAndPrototypesInternallyGenerated
IncreaseDecreaseThroughNetExchangeDifferencesRecipesFormulaeModelsDesignsAndPrototypesNotInternallyGenerated
IncreaseDecreaseThroughNetExchangeDifferencesRestructuringProvision
IncreaseDecreaseThroughNetExchangeDifferencesTangibleExplorationAndEvaluationAssets
IncreaseDecreaseThroughNetExchangeDifferencesVehicles
IncreaseDecreaseThroughNetExchangeDifferencesWarrantyProvision
IncreaseDecreaseThroughOtherContributionsByOwnersAbstract
IncreaseDecreaseThroughOtherContributionsByOwnersEquityAttributableToOwnersOfParent
IncreaseDecreaseThroughOtherContributionsByOwnersIssuedCapital
IncreaseDecreaseThroughOtherContributionsByOwnersNoncontrollingInterests
IncreaseDecreaseThroughOtherContributionsByOwnersOtherEquityInterest
IncreaseDecreaseThroughOtherContributionsByOwnersOtherReserves
IncreaseDecreaseThroughOtherContributionsByOwnersRetainedEarnings
IncreaseDecreaseThroughOtherContributionsByOwnersSharePremium
IncreaseDecreaseThroughOtherContributionsByOwnersTreasuryShares

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**(d) Concepts from the IFRS Taxonomy 2009 that have been deprecated due to the extended use of dimensions (axes)**

IncreaseDecreaseThroughOtherDistributionsToOwnersAbstract
IncreaseDecreaseThroughOtherDistributionsToOwnersEquityAttributableToOwnersOfParent
IncreaseDecreaseThroughOtherDistributionsToOwnersIssuedCapital
IncreaseDecreaseThroughOtherDistributionsToOwnersNoncontrollingInterests
IncreaseDecreaseThroughOtherDistributionsToOwnersOtherEquityInterest
IncreaseDecreaseThroughOtherDistributionsToOwnersOtherReserves
IncreaseDecreaseThroughOtherDistributionsToOwnersRetainedEarnings
IncreaseDecreaseThroughOtherDistributionsToOwnersSharePremium
IncreaseDecreaseThroughOtherDistributionsToOwnersTreasuryShares
IncreaseDecreaseThroughPastServiceCostAbstract
IncreaseDecreaseThroughPastServiceCostDefinedBenefitObligationFromWhollyOrPartlyFundedPlans
IncreaseDecreaseThroughPastServiceCostDefinedBenefitObligationFromWhollyUnfundedPlans
IncreaseDecreaseThroughRevaluationAndImpairmentLossAndReversalOfImpairmentLossAbstract
IncreaseDecreaseThroughTimeValueOfMoneyAdjustmentAbstract
IncreaseDecreaseThroughTimeValueOfMoneyAdjustmentLegalProceedingsProvision
IncreaseDecreaseThroughTimeValueOfMoneyAdjustmentMiscellaneousOtherProvisions
IncreaseDecreaseThroughTimeValueOfMoneyAdjustmentOnerousContractsProvision
IncreaseDecreaseThroughTimeValueOfMoneyAdjustmentProvisionForDecommissioningRestorationAndRehabilitationCosts
IncreaseDecreaseThroughTimeValueOfMoneyAdjustmentRestructuringProvision
IncreaseDecreaseThroughTimeValueOfMoneyAdjustmentWarrantyProvision
IncreaseDecreaseThroughTransfersAndOtherChangesAbstract
IncreaseDecreaseThroughTransfersAndOtherChangesBiologicalAssetsAtCost
IncreaseDecreaseThroughTransfersAndOtherChangesBiologicalAssetsAtFairValue
IncreaseDecreaseThroughTransfersAndOtherChangesBrandNames
IncreaseDecreaseThroughTransfersAndOtherChangesComputerSoftware
IncreaseDecreaseThroughTransfersAndOtherChangesComputerSoftwareInternallyGenerated
IncreaseDecreaseThroughTransfersAndOtherChangesComputerSoftwareNotInternallyGenerated
IncreaseDecreaseThroughTransfersAndOtherChangesConstructionInProgress
IncreaseDecreaseThroughTransfersAndOtherChangesCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRights
IncreaseDecreaseThroughTransfersAndOtherChangesCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsInternallyGenerated
IncreaseDecreaseThroughTransfersAndOtherChangesCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsNotInternallyGenerated
IncreaseDecreaseThroughTransfersAndOtherChangesEquityAttributableToOwnersOfParent
IncreaseDecreaseThroughTransfersAndOtherChangesFixturesAndFittings
IncreaseDecreaseThroughTransfersAndOtherChangesIntangibleAssetsUnderDevelopment
IncreaseDecreaseThroughTransfersAndOtherChangesIntangibleExplorationAndEvaluationAssets
IncreaseDecreaseThroughTransfersAndOtherChangesIntangibleExplorationAndEvaluationAssetsInternallyGenerated
IncreaseDecreaseThroughTransfersAndOtherChangesIntangibleExplorationAndEvaluationAssetsNotInternallyGenerated
IncreaseDecreaseThroughTransfersAndOtherChangesInvestmentPropertyAtCostWithinFairValueModel
IncreaseDecreaseThroughTransfersAndOtherChangesInvestmentPropertyAtFairValue
IncreaseDecreaseThroughTransfersAndOtherChangesInvestmentPropertyCostModel
IncreaseDecreaseThroughTransfersAndOtherChangesInvestmentPropertyFairValueModel
IncreaseDecreaseThroughTransfersAndOtherChangesIssuedCapital
IncreaseDecreaseThroughTransfersAndOtherChangesLandAndBuildings
IncreaseDecreaseThroughTransfersAndOtherChangesLegalProceedingsProvision
IncreaseDecreaseThroughTransfersAndOtherChangesLicencesAndFranchises
IncreaseDecreaseThroughTransfersAndOtherChangesLicencesAndFranchisesInternallyGenerated
IncreaseDecreaseThroughTransfersAndOtherChangesLicencesAndFranchisesNotInternallyGenerated
IncreaseDecreaseThroughTransfersAndOtherChangesMachinery
IncreaseDecreaseThroughTransfersAndOtherChangesMastheadsAndPublishingTitles
IncreaseDecreaseThroughTransfersAndOtherChangesMiscellaneousOtherProvisions
IncreaseDecreaseThroughTransfersAndOtherChangesNoncontrollingInterests
IncreaseDecreaseThroughTransfersAndOtherChangesOfficeEquipment

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<b>(d) Concepts from the IFRS Taxonomy 2009 that have been deprecated due to the extended use of dimensions (axes)</b>
IncreaseDecreaseThroughTransfersAndOtherChangesOnerousContractsProvision
IncreaseDecreaseThroughTransfersAndOtherChangesOtherEquityInterest
IncreaseDecreaseThroughTransfersAndOtherChangesOtherIntangibleAssets
IncreaseDecreaseThroughTransfersAndOtherChangesOtherIntangibleAssetsInternallyGenerated
IncreaseDecreaseThroughTransfersAndOtherChangesOtherIntangibleAssetsNotInternallyGenerated
IncreaseDecreaseThroughTransfersAndOtherChangesOtherPropertyPlantAndEquipment
IncreaseDecreaseThroughTransfersAndOtherChangesOtherReserves
IncreaseDecreaseThroughTransfersAndOtherChangesProvisionForDecommissioningRestorationAndRehabilitationCosts
IncreaseDecreaseThroughTransfersAndOtherChangesRecipesFormulaeModelsDesignsAndPrototypes
IncreaseDecreaseThroughTransfersAndOtherChangesRecipesFormulaeModelsDesignsAndPrototypesInternallyGenerated
IncreaseDecreaseThroughTransfersAndOtherChangesRecipesFormulaeModelsDesignsAndPrototypesNotInternallyGenerated
IncreaseDecreaseThroughTransfersAndOtherChangesRestructuringProvision
IncreaseDecreaseThroughTransfersAndOtherChangesRetainedEarnings
IncreaseDecreaseThroughTransfersAndOtherChangesSharePremium
IncreaseDecreaseThroughTransfersAndOtherChangesTangibleExplorationAndEvaluationAssets
IncreaseDecreaseThroughTransfersAndOtherChangesTreasuryShares
IncreaseDecreaseThroughTransfersAndOtherChangesVehicles
IncreaseDecreaseThroughTransfersAndOtherChangesWarrantyProvision
IndicationOfUncertaintiesOfAmountOrTimingOfOutflowsContingentLiabilityForDecommissioningRestorationAndRehabilitationCosts
IndicationOfUncertaintiesOfAmountOrTimingOfOutflowsLegalProceedingsContingentLiability
IndicationOfUncertaintiesOfAmountOrTimingOfOutflowsLegalProceedingsProvision
IndicationOfUncertaintiesOfAmountOrTimingOfOutflowsMiscellaneousOtherProvisions
IndicationOfUncertaintiesOfAmountOrTimingOfOutflowsOnerousContractsContingentLiability
IndicationOfUncertaintiesOfAmountOrTimingOfOutflowsOnerousContractsProvision
IndicationOfUncertaintiesOfAmountOrTimingOfOutflowsOtherContingentLiabilities
IndicationOfUncertaintiesOfAmountOrTimingOfOutflowsProvisionForDecommissioningRestorationAndRehabilitationCosts
IndicationOfUncertaintiesOfAmountOrTimingOfOutflowsRestructuringContingentLiability
IndicationOfUncertaintiesOfAmountOrTimingOfOutflowsRestructuringProvision
IndicationOfUncertaintiesOfAmountOrTimingOfOutflowsWarrantyContingentLiability
IndicationOfUncertaintiesOfAmountOrTimingOfOutflowsWarrantyProvision
IntangibleAssetsAbstract
IntangibleAssetsOtherThanGoodwillGrossAbstract
IntangibleAssetsOtherThanGoodwillGrossAndAccumulatedAmortisationAbstract
IntangibleAssetsRevaluationAbstract
IntangibleAssetsUnderDevelopmentAccumulatedAmortisationAndImpairment
IntangibleAssetsUnderDevelopmentGross
IntangibleExplorationAndEvaluationAssetsAccumulatedAmortisationAndImpairment
IntangibleExplorationAndEvaluationAssetsCarryingAmountAtCostOfRevaluedAssets
IntangibleExplorationAndEvaluationAssetsCarryingAmountOfAssetsRetiredFromActiveUse
IntangibleExplorationAndEvaluationAssetsCarryingAmountOfRevaluedAssets
IntangibleExplorationAndEvaluationAssetsCarryingAmountOfRevaluedAssetsByActiveMarketPrices
IntangibleExplorationAndEvaluationAssetsCarryingAmountOfRevaluedAssetsByEstimations
IntangibleExplorationAndEvaluationAssetsExpendituresRecognisedForConstructions
IntangibleExplorationAndEvaluationAssetsGross
IntangibleExplorationAndEvaluationAssetsGrossCarryingAmountFullyDepreciated
IntangibleExplorationAndEvaluationAssetsInternallyGenerated
IntangibleExplorationAndEvaluationAssetsInternallyGeneratedAccumulatedAmortisationAndImpairment
IntangibleExplorationAndEvaluationAssetsInternallyGeneratedGross
IntangibleExplorationAndEvaluationAssetsNotInternallyGenerated
IntangibleExplorationAndEvaluationAssetsNotInternallyGeneratedAccumulatedAmortisationAndImpairment
IntangibleExplorationAndEvaluationAssetsNotInternallyGeneratedGross
IntangibleExplorationAndEvaluationAssetsRevaluationSurplus
IntangibleExplorationAndEvaluationAssetsTemporarilyIdle

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<b>(d) Concepts from the IFRS Taxonomy 2009 that have been deprecated due to the extended use of dimensions (axes)</b>
InvestmentPropertyAbstract
InvestmentPropertyAtCostWithinFairValueModel
InvestmentPropertyAtCostWithinFairValueModelGross
InvestmentPropertyAtFairValue
InvestmentPropertyCostModel
InvestmentPropertyCostModelAbstract
InvestmentPropertyCostModelGross
InvestmentPropertyFairValueModel
InvestmentPropertyFairValueModelAbstract
InvestmentsAbstract
IssueOfEquityAbstract
IssueOfEquityEquityAttributableToOwnersOfParent
IssueOfEquityIssuedCapital
IssueOfEquityNoncontrollingInterests
IssueOfEquityOtherEquityInterest
IssueOfEquityOtherReserves
IssueOfEquityRetainedEarnings
IssueOfEquitySharePremium
LandAndBuildingsAccumulatedDepreciationAndImpairment
LandAndBuildingsCarryingAmountAtCostOfRevaluedAssets
LandAndBuildingsCarryingAmountOfAssetsRetiredFromActiveUse
LandAndBuildingsCarryingAmountOfRevaluedAssets
LandAndBuildingsCarryingAmountOfRevaluedAssetsByActiveMarketPrices
LandAndBuildingsCarryingAmountOfRevaluedAssetsByEstimations
LandAndBuildingsExpendituresRecognisedForConstructions
LandAndBuildingsGross
LandAndBuildingsGrossCarryingAmountFullyDepreciated
LandAndBuildingsRevaluationSurplus
LandAndBuildingsTemporarilyIdle
LicencesAndFranchisesAccumulatedAmortisationAndImpairment
LicencesAndFranchisesCarryingAmountAtCostOfRevaluedAssets
LicencesAndFranchisesCarryingAmountOfRevaluedAssets
LicencesAndFranchisesGross
LicencesAndFranchisesInternallyGenerated
LicencesAndFranchisesInternallyGeneratedAccumulatedAmortisationAndImpairment
LicencesAndFranchisesInternallyGeneratedGross
LicencesAndFranchisesNotInternallyGenerated
LicencesAndFranchisesNotInternallyGeneratedAccumulatedAmortisationAndImpairment
LicencesAndFranchisesNotInternallyGeneratedGross
LicencesAndFranchisesRevaluationSurplus
LineItemsIncludingAmortisationOfIntangibleAssetsBrandNames
LineItemsIncludingAmortisationOfIntangibleAssetsComputerSoftware
LineItemsIncludingAmortisationOfIntangibleAssetsCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRights
LineItemsIncludingAmortisationOfIntangibleAssetsIntangibleAssetsUnderDevelopment
LineItemsIncludingAmortisationOfIntangibleAssetsIntangibleExplorationAndEvaluationAssets
LineItemsIncludingAmortisationOfIntangibleAssetsLicencesAndFranchises
LineItemsIncludingAmortisationOfIntangibleAssetsMastheadsAndPublishingTitles
LineItemsIncludingAmortisationOfIntangibleAssetsOtherIntangibleAssets
LineItemsIncludingAmortisationOfIntangibleAssetsRecipesFormulaeModelsDesignsAndPrototypes
LoansAndReceivablesAbstract
LoansAndReceivablesCashAndCashEquivalents
LoansAndReceivablesOtherFinancialAssets
LoansAndReceivablesTradeAndOtherReceivables
MachineryAccumulatedDepreciationAndImpairment
MachineryCarryingAmountAtCostOfRevaluedAssets
MachineryCarryingAmountOfAssetsRetiredFromActiveUse
MachineryCarryingAmountOfRevaluedAssets
<i>continued...</i>

<b>(d) Concepts from the IFRS Taxonomy 2009 that have been deprecated due to the extended use of dimensions (axes)</b>
MachineryCarryingAmountOfRevaluedAssetsByActiveMarketPrices
MachineryCarryingAmountOfRevaluedAssetsByEstimations
MachineryExpendituresRecognisedForConstructions
MachineryGross
MachineryGrossCarryingAmountFullyDepreciated
MachineryRevaluationSurplus
MachineryTemporarilyIdle
MastheadsAndPublishingTitlesAccumulatedAmortisationAndImpairment
MastheadsAndPublishingTitlesCarryingAmountAtCostOfRevaluedAssets
MastheadsAndPublishingTitlesCarryingAmountOfRevaluedAssets
MastheadsAndPublishingTitlesGross
MastheadsAndPublishingTitlesRevaluationSurplus
MeasurementBasesConstructionInProgress
MeasurementBasesFixturesAndFittings
MeasurementBasesIntangibleExplorationAndEvaluationAssets
MeasurementBasesLandAndBuildings
MeasurementBasesMachinery
MeasurementBasesOfficeEquipment
MeasurementBasesOtherPropertyPlantAndEquipment
MeasurementBasesTangibleExplorationAndEvaluationAssets
MeasurementBasesVehicles
MinimumFinanceLeasePaymentsPayableAbstract
MinimumFinanceLeasePaymentsPayableAtPresentValueAbstract
MinimumFinanceLeasePaymentsPayableAtPresentValueEndOfPeriodLaterThanFiveYears
MinimumFinanceLeasePaymentsPayableAtPresentValueEndOfPeriodLaterThanOneYearAndNotLaterThanFiveYears
MinimumFinanceLeasePaymentsPayableAtPresentValueEndOfPeriodNotLaterThanOneYear
MinimumFinanceLeasePaymentsPayableEndOfPeriodLaterThanFiveYears
MinimumFinanceLeasePaymentsPayableEndOfPeriodLaterThanOneYearAndNotLaterThanFiveYears
MinimumFinanceLeasePaymentsPayableEndOfPeriodNotLaterThanOneYear
MinimumFinanceLeasePaymentsReceivableAbstract
MinimumFinanceLeasePaymentsReceivableAtPresentValueAbstract
MinimumFinanceLeasePaymentsReceivableAtPresentValueEndOfPeriodLaterThanFiveYears
MinimumFinanceLeasePaymentsReceivableAtPresentValueEndOfPeriodLaterThanOneYearAndNotLaterThanFiveYears
MinimumFinanceLeasePaymentsReceivableAtPresentValueEndOfPeriodNotLaterThanOneYear
MinimumLeasePaymentsPayableUnderNoncancellableOperatingLeaseByLesseeAbstract
MinimumLeasePaymentsPayableUnderNoncancellableOperatingLeaseEndOfPeriodLaterThanFiveYears
MinimumLeasePaymentsPayableUnderNoncancellableOperatingLeaseEndOfPeriodLaterThanOneYearAndNotLaterThanFiveYears
MinimumLeasePaymentsPayableUnderNoncancellableOperatingLeaseEndOfPeriodNotLaterThanOneYear
MinimumLeasePaymentsReceivableUnderNoncancellableOperatingLeaseByLessorAbstract
MinimumLeasePaymentsReceivableUnderNoncancellableOperatingLeaseEndOfPeriodLaterThanFiveYears
MinimumLeasePaymentsReceivableUnderNoncancellableOperatingLeaseEndOfPeriodLaterThanOneYearAndNotLaterThanFiveYears
MinimumLeasePaymentsReceivableUnderNoncancellableOperatingLeaseEndOfPeriodNotLaterThanOneYear
NumberOfShareOptionsExercisableSharebasedPaymentArrangement
NumberOfShareOptionsExercisedSharebasedPaymentArrangement
NumberOfShareOptionsExpiredSharebasedPaymentArrangement
NumberOfShareOptionsForfeitedSharebasedPaymentArrangement
NumberOfShareOptionsGrantedSharebasedPaymentArrangement
NumberOfShareOptionsOutstandingSharebasedPaymentArrangement
OfficeEquipmentAccumulatedDepreciationAndImpairment
OfficeEquipmentCarryingAmountAtCostOfRevaluedAssets
OfficeEquipmentCarryingAmountOfAssetsRetiredFromActiveUse
OfficeEquipmentCarryingAmountOfRevaluedAssets
OfficeEquipmentCarryingAmountOfRevaluedAssetsByActiveMarketPrices
OfficeEquipmentCarryingAmountOfRevaluedAssetsByEstimations
<i>continued...</i>

<b>(d) Concepts from the IFRS Taxonomy 2009 that have been deprecated due to the extended use of dimensions (axes)</b>
OfficeEquipmentExpendituresRecognisedForConstructions
OfficeEquipmentGross
OfficeEquipmentGrossCarryingAmountFullyDepreciated
OfficeEquipmentRevaluationSurplus
OfficeEquipmentTemporarilyIdle
OtherChangesInCarryingAmountOfGoodwill
OtherFinancialAssetsAbstract
OtherFinancialLiabilitiesAbstract
OtherIntangibleAssetsAccumulatedAmortisationAndImpairment
OtherIntangibleAssetsCarryingAmountAtCostOfRevaluedAssets
OtherIntangibleAssetsCarryingAmountOfRevaluedAssets
OtherIntangibleAssetsGross
OtherIntangibleAssetsInternallyGenerated
OtherIntangibleAssetsInternallyGeneratedAccumulatedAmortisationAndImpairment
OtherIntangibleAssetsInternallyGeneratedGross
OtherIntangibleAssetsNotInternallyGenerated
OtherIntangibleAssetsNotInternallyGeneratedAccumulatedAmortisationAndImpairment
OtherIntangibleAssetsNotInternallyGeneratedGross
OtherIntangibleAssetsRevaluationSurplus
OtherLongtermProvisionsAbstract
OtherPropertyPlantAndEquipmentAccumulatedDepreciationAndImpairment
OtherPropertyPlantAndEquipmentCarryingAmountAtCostOfRevaluedAssets
OtherPropertyPlantAndEquipmentCarryingAmountOfAssetsRetiredFromActiveUse
OtherPropertyPlantAndEquipmentCarryingAmountOfRevaluedAssets
OtherPropertyPlantAndEquipmentCarryingAmountOfRevaluedAssetsByActiveMarketPrices
OtherPropertyPlantAndEquipmentCarryingAmountOfRevaluedAssetsByEstimations
OtherPropertyPlantAndEquipmentExpendituresRecognisedForConstructions
OtherPropertyPlantAndEquipmentGross
OtherPropertyPlantAndEquipmentGrossCarryingAmountFullyDepreciated
OtherPropertyPlantAndEquipmentRevaluationSurplus
OtherPropertyPlantAndEquipmentTemporarilyIdle
PropertyPlantAndEquipmentGrossAbstract
PropertyPlantAndEquipmentGrossnetAndAdditionalInformationAbstract
ProvisionUsedAbstract
ProvisionUsedLegalProceedingsProvision
ProvisionUsedMiscellaneousOtherProvisions
ProvisionUsedOnerousContractsProvision
ProvisionUsedProvisionForDecommissioningRestorationAndRehabilitationCosts
ProvisionUsedRestructuringProvision
ProvisionUsedWarrantyProvision
RecipesFormulaeModelsDesignsAndPrototypesAccumulatedAmortisationAndImpairment
RecipesFormulaeModelsDesignsAndPrototypesCarryingAmountAtCostOfRevaluedAssets
RecipesFormulaeModelsDesignsAndPrototypesCarryingAmountOfRevaluedAssets
RecipesFormulaeModelsDesignsAndPrototypesGross
RecipesFormulaeModelsDesignsAndPrototypesInternallyGenerated
RecipesFormulaeModelsDesignsAndPrototypesInternallyGeneratedAccumulatedAmortisationAndImpairment
RecipesFormulaeModelsDesignsAndPrototypesInternallyGeneratedGross
RecipesFormulaeModelsDesignsAndPrototypesNotInternallyGenerated
RecipesFormulaeModelsDesignsAndPrototypesNotInternallyGeneratedAccumulatedAmortisationAndImpairment
RecipesFormulaeModelsDesignsAndPrototypesNotInternallyGeneratedGross
RecipesFormulaeModelsDesignsAndPrototypesRevaluationSurplus
RecognisedFinanceLeaseAsAssetsByLesseeAbstract
RecognisedFinanceLeaseAsBiologicalAssets
RecognisedFinanceLeaseAsBiologicalAssetsAccumulatedDepreciationAndImpairment
RecognisedFinanceLeaseAsBiologicalAssetsGross
RecognisedFinanceLeaseAsIntangibleAssets
RecognisedFinanceLeaseAsIntangibleAssetsAccumulatedAmortisationAndImpairment
<i>continued...</i>

<b>(d) Concepts from the IFRS Taxonomy 2009 that have been deprecated due to the extended use of dimensions (axes)</b>
RecognisedFinanceLeaseAsIntangibleAssetsGross
RecognisedFinanceLeaseAsInvestmentProperty
RecognisedFinanceLeaseAsInvestmentPropertyAccumulatedDepreciationAndImpairment
RecognisedFinanceLeaseAsInvestmentPropertyGross
RecognisedFinanceLeaseAsOtherAssets
RecognisedFinanceLeaseAsOtherAssetsAccumulatedDepreciationAndImpairment
RecognisedFinanceLeaseAsOtherAssetsGross
RecognisedFinanceLeaseAsPropertyPlantAndEquipment
RecognisedFinanceLeaseAsPropertyPlantAndEquipmentAccumulatedDepreciationAndImpairment
RecognisedFinanceLeaseAsPropertyPlantAndEquipmentGross
ReconciliationAbstract
ReconciliationByEndOfReportingPeriodAbstract
RedesignatedFinancialAssetAbstract
RedesignatedFinancialAssetAsAvailableforsaleAbstract
RedesignatedFinancialAssetAsAvailableforsaleCarryingAmountPreviousStatements
RedesignatedFinancialAssetAsAvailableforsaleRedesignatedAmount
RedesignatedFinancialAssetAtFairValueThroughProfitOrLossAbstract
RedesignatedFinancialAssetAtFairValueThroughProfitOrLossCarryingAmountPreviousStatements
RedesignatedFinancialAssetAtFairValueThroughProfitOrLossRedesignatedAmount
RedesignatedFinancialAssetCarryingAmountPreviousStatements
RedesignatedFinancialAssetRedesignatedAmount
RedesignatedFinancialLiabilityAtFairValueThroughProfitOrLossAbstract
RedesignatedFinancialLiabilityAtFairValueThroughProfitOrLossCarryingAmountPreviousStatements
RedesignatedFinancialLiabilityAtFairValueThroughProfitOrLossRedesignatedAmount
RevaluationAbstract
RevaluationIncreaseDecreaseAbstract
RevaluationIncreaseDecreaseBrandNames
RevaluationIncreaseDecreaseComputerSoftware
RevaluationIncreaseDecreaseComputerSoftwareInternallyGenerated
RevaluationIncreaseDecreaseComputerSoftwareNotInternallyGenerated
RevaluationIncreaseDecreaseConstructionInProgress
RevaluationIncreaseDecreaseCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRights
RevaluationIncreaseDecreaseCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsInternallyGenerated
RevaluationIncreaseDecreaseCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsNotInternallyGenerated
RevaluationIncreaseDecreaseFixturesAndFittings
RevaluationIncreaseDecreaseIntangibleAssetsUnderDevelopment
RevaluationIncreaseDecreaseIntangibleExplorationAndEvaluationAssets
RevaluationIncreaseDecreaseIntangibleExplorationAndEvaluationAssetsInternallyGenerated
RevaluationIncreaseDecreaseIntangibleExplorationAndEvaluationAssetsNotInternallyGenerated
RevaluationIncreaseDecreaseLandAndBuildings
RevaluationIncreaseDecreaseLicencesAndFranchises
RevaluationIncreaseDecreaseLicencesAndFranchisesInternallyGenerated
RevaluationIncreaseDecreaseLicencesAndFranchisesNotInternallyGenerated
RevaluationIncreaseDecreaseMachinery
RevaluationIncreaseDecreaseMastheadsAndPublishingTitles
RevaluationIncreaseDecreaseOfficeEquipment
RevaluationIncreaseDecreaseOtherIntangibleAssets
RevaluationIncreaseDecreaseOtherIntangibleAssetsInternallyGenerated
RevaluationIncreaseDecreaseOtherIntangibleAssetsNotInternallyGenerated
RevaluationIncreaseDecreaseOtherPropertyPlantAndEquipment
RevaluationIncreaseDecreaseRecipesFormulaeModelsDesignsAndPrototypes
RevaluationIncreaseDecreaseRecipesFormulaeModelsDesignsAndPrototypesInternallyGenerated
RevaluationIncreaseDecreaseRecipesFormulaeModelsDesignsAndPrototypesNotInternallyGenerated
RevaluationIncreaseDecreaseTangibleExplorationAndEvaluationAssets
RevaluationIncreaseDecreaseVehicles
RevaluationOfExplorationAndEvaluationAssetsAbstract
<i>continued...</i>

<b>(d) Concepts from the IFRS Taxonomy 2009 that have been deprecated due to the extended use of dimensions (axes)</b>
RevaluationOfPropertyPlantAndEquipmentAbstract
RevaluationSurplusAbstract
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeAbstract
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeBrandNames
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeComputerSoftware
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeComputerSoftwareInternallyGenerated
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeComputerSoftwareNotInternallyGenerated
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeConstructionInProgress
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRights
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsInternallyGenerated
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsNotInternallyGenerated
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeFinancialAssets
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeFixturesAndFittings
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeIntangibleAssetsUnderDevelopment
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeIntangibleExplorationAndEvaluationAssets
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeIntangibleExplorationAndEvaluationAssetsInternallyGenerated
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeIntangibleExplorationAndEvaluationAssetsNotInternallyGenerated
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeLandAndBuildings
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeLicencesAndFranchises
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeLicencesAndFranchisesInternallyGenerated
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeLicencesAndFranchisesNotInternallyGenerated
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeMachinery
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeMastheadsAndPublishingTitles
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeOfficeEquipment
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeOtherImpairedAssets
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeOtherIntangibleAssets
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeOtherIntangibleAssetsInternallyGenerated
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeOtherIntangibleAssetsNotInternallyGenerated
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeOtherPropertyPlantAndEquipment
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeRecipesFormulaeModelsDesignsAndPrototypes
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeRecipesFormulaeModelsDesignsAndPrototypesInternallyGenerated
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeRecipesFormulaeModelsDesignsAndPrototypesNotInternallyGenerated
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeTangibleExplorationAndEvaluationAssets
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeVehicles
ReversalOfImpairmentLossRecognisedInProfitOrLossAbstract
ReversalOfImpairmentLossRecognisedInProfitOrLossBiologicalAssetsAtCost
ReversalOfImpairmentLossRecognisedInProfitOrLossBrandNames
ReversalOfImpairmentLossRecognisedInProfitOrLossComputerSoftware
ReversalOfImpairmentLossRecognisedInProfitOrLossComputerSoftwareInternallyGenerated
ReversalOfImpairmentLossRecognisedInProfitOrLossComputerSoftwareNotInternallyGenerated
ReversalOfImpairmentLossRecognisedInProfitOrLossConstructionInProgress
ReversalOfImpairmentLossRecognisedInProfitOrLossCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRights
ReversalOfImpairmentLossRecognisedInProfitOrLossCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsInternallyGenerated

*continued...*

<b>(d) Concepts from the IFRS Taxonomy 2009 that have been deprecated due to the extended use of dimensions (axes)</b>
ReversalOfImpairmentLossRecognisedInProfitOrLossCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsNotInternallyGenerated
ReversalOfImpairmentLossRecognisedInProfitOrLossFinancialAssets
ReversalOfImpairmentLossRecognisedInProfitOrLossFixturesAndFittings
ReversalOfImpairmentLossRecognisedInProfitOrLossIntangibleAssetsUnderDevelopment
ReversalOfImpairmentLossRecognisedInProfitOrLossIntangibleExplorationAndEvaluationAssets
ReversalOfImpairmentLossRecognisedInProfitOrLossIntangibleExplorationAndEvaluationAssetsInternallyGenerated
ReversalOfImpairmentLossRecognisedInProfitOrLossIntangibleExplorationAndEvaluationAssetsNotInternallyGenerated
ReversalOfImpairmentLossRecognisedInProfitOrLossInvestmentPropertyAtCostWithinFairValueModel
ReversalOfImpairmentLossRecognisedInProfitOrLossInvestmentPropertyCostModel
ReversalOfImpairmentLossRecognisedInProfitOrLossInvestmentPropertyFairValueModel
ReversalOfImpairmentLossRecognisedInProfitOrLossLandAndBuildings
ReversalOfImpairmentLossRecognisedInProfitOrLossLicencesAndFranchises
ReversalOfImpairmentLossRecognisedInProfitOrLossLicencesAndFranchisesInternallyGenerated
ReversalOfImpairmentLossRecognisedInProfitOrLossLicencesAndFranchisesNotInternallyGenerated
ReversalOfImpairmentLossRecognisedInProfitOrLossMachinery
ReversalOfImpairmentLossRecognisedInProfitOrLossMastheadsAndPublishingTitles
ReversalOfImpairmentLossRecognisedInProfitOrLossOfficeEquipment
ReversalOfImpairmentLossRecognisedInProfitOrLossOtherImpairedAssets
ReversalOfImpairmentLossRecognisedInProfitOrLossOtherIntangibleAssets
ReversalOfImpairmentLossRecognisedInProfitOrLossOtherIntangibleAssetsInternallyGenerated
ReversalOfImpairmentLossRecognisedInProfitOrLossOtherIntangibleAssetsNotInternallyGenerated
ReversalOfImpairmentLossRecognisedInProfitOrLossOtherPropertyPlantAndEquipment
ReversalOfImpairmentLossRecognisedInProfitOrLossRecipesFormulaeModelsDesignsAndPrototypes
ReversalOfImpairmentLossRecognisedInProfitOrLossRecipesFormulaeModelsDesignsAndPrototypesInternallyGenerated
ReversalOfImpairmentLossRecognisedInProfitOrLossRecipesFormulaeModelsDesignsAndPrototypesNotInternallyGenerated
ReversalOfImpairmentLossRecognisedInProfitOrLossTangibleExplorationAndEvaluationAssets
ReversalOfImpairmentLossRecognisedInProfitOrLossVehicles
SegmentsGeographicalAreasAbstract
SegmentsMajorCustomersAbstract
SegmentsProductsAndServicesAbstract
TangibleExplorationAndEvaluationAssetsAccumulatedDepreciationAndImpairment
TangibleExplorationAndEvaluationAssetsCarryingAmountAtCostOfRevaluedAssets
TangibleExplorationAndEvaluationAssetsCarryingAmountOfAssetsRetiredFromActiveUse
TangibleExplorationAndEvaluationAssetsCarryingAmountOfRevaluedAssets
TangibleExplorationAndEvaluationAssetsCarryingAmountOfRevaluedAssetsByActiveMarketPrices
TangibleExplorationAndEvaluationAssetsCarryingAmountOfRevaluedAssetsByEstimations
TangibleExplorationAndEvaluationAssetsExpendituresRecognisedForConstructions
TangibleExplorationAndEvaluationAssetsGross
TangibleExplorationAndEvaluationAssetsGrossCarryingAmountFullyDepreciated
TangibleExplorationAndEvaluationAssetsRevaluationSurplus
TangibleExplorationAndEvaluationAssetsTemporarilyIdle
TemporarilyIdleAbstract
UnearnedFinanceIncomeOnFinanceLeaseAbstract
UnearnedFinanceIncomeOnFinanceLeaseEndOfPeriodLaterThanFiveYears
UnearnedFinanceIncomeOnFinanceLeaseEndOfPeriodLaterThanOneYearAndNotLaterThanFiveYears
UnearnedFinanceIncomeOnFinanceLeaseEndOfPeriodNotLaterThanOneYear
UnusedProvisionReversedAbstract
UnusedProvisionReversedLegalProceedingsProvision
UnusedProvisionReversedMiscellaneousOtherProvisions
UnusedProvisionReversedOnerousContractsProvision
UnusedProvisionReversedProvisionForDecommissioningRestorationAndRehabilitationCosts
UnusedProvisionReversedRestructuringProvision
UnusedProvisionReversedWarrantyProvision
<i>continued...</i>

**(d) Concepts from the IFRS Taxonomy 2009 that have been deprecated due to the extended use of dimensions (axes)**

UsefulLivesOrAmortisationRatesBrandNames
UsefulLivesOrAmortisationRatesComputerSoftware
UsefulLivesOrAmortisationRatesCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRights
UsefulLivesOrAmortisationRatesIntangibleExplorationAndEvaluationAssets
UsefulLivesOrAmortisationRatesLicencesAndFranchises
UsefulLivesOrAmortisationRatesMastheadsAndPublishingTitles
UsefulLivesOrAmortisationRatesOtherIntangibleAssets
UsefulLivesOrAmortisationRatesRecipesFormulaeModelsDesignsAndPrototypes
UsefulLivesOrDepreciationRatesConstructionInProgress
UsefulLivesOrDepreciationRatesFixturesAndFittings
UsefulLivesOrDepreciationRatesLandAndBuildings
UsefulLivesOrDepreciationRatesMachinery
UsefulLivesOrDepreciationRatesOfficeEquipment
UsefulLivesOrDepreciationRatesOtherPropertyPlantAndEquipment
UsefulLivesOrDepreciationRatesTangibleExplorationAndEvaluationAssets
UsefulLivesOrDepreciationRatesVehicles
VehiclesAccumulatedDepreciationAndImpairment
VehiclesCarryingAmountAtCostOfRevaluedAssets
VehiclesCarryingAmountOfAssetsRetiredFromActiveUse
VehiclesCarryingAmountOfRevaluedAssets
VehiclesCarryingAmountOfRevaluedAssetsByActiveMarketPrices
VehiclesCarryingAmountOfRevaluedAssetsByEstimations
VehiclesExpendituresRecognisedForConstructions
VehiclesGross
VehiclesGrossCarryingAmountFullyDepreciated
VehiclesRevaluationSurplus
VehiclesTemporarilyIdle
WeightedAverageExercisePriceOfShareOptionsExercisableSharebasedPaymentArrangement
WeightedAverageExercisePriceOfShareOptionsExercisedSharebasedPaymentArrangement
WeightedAverageExercisePriceOfShareOptionsExpiredSharebasedPaymentArrangement
WeightedAverageExercisePriceOfShareOptionsForfeitedSharebasedPaymentArrangement
WeightedAverageExercisePriceOfShareOptionsGrantedSharebasedPaymentArrangement
WeightedAverageExercisePriceOfShareOptionsOutstandingSharebasedPaymentArrangement

**(e) Concepts from the IFRS Taxonomy 2009 that have been deprecated due to other changes, such as changing concept data types**

AdditionalGoodwillRecognised
AdditionalInformationAboutAmountsArisingFromInsuranceContracts
AdditionalInformationAboutAmountsRecognisedInProfitOrLossForInvestmentProperty
AdditionalInformationAboutChangesDuringPeriod
AdditionalInformationAboutSeparateFinancialStatements
AdditionalInformationAboutTransitionToIFRSs
AdjustmentsForNoncontrollingInterests
AggregateAdjustmentAbstract
AnalysisOfDefinedBenefitObligation
CashFlowsUsedInPurchaseOfNoncontrollingInterests
DateOfEndOfReportingPeriod
DescriptionOfAccountingPolicyToDetermineComponentsOfCashAndCashEquivalentsExplanatory
DescriptionOfAllowanceAccountForCreditLossesOfFinancialAssets
DescriptionOfAmountOfCashAndCashEquivalentsInSubsidiaryOrBusinessesAcquiredOrDisposed
DescriptionOfContingentLiabilitiesForWhichVenturerIsContingentlyLiableForLiabilitiesOfOtherVenturers
DescriptionOfContingentLiabilitiesIncurredByVenturerInRelationToInterestsInJointVentures
DescriptionOfContingentLiabilitiesOfAssociatesForWhichEntityIsSeverallyLiable
DescriptionOfFairValueOfInvestmentsInAssociatesWherePriceQuotationsPublished
DescriptionOfFairValueOfPropertyPlantAndEquipmentMateriallyDifferentFromCarryingAmount
DescriptionOfFinancialAssetsPledgedAsCollateralForLiabilitiesOrContingentLiabilities
DescriptionOfOtherInformationForIdentificationOfFinancialStatements
DescriptionOfOtherNoncashInvestingAndFinancingTransactions
DescriptionOfReclassificationOfFinancialAssetsAtCostOrAmortisedCostRatherThanAtFairValue
DescriptionOfReclassificationOfFinancialAssetsAtFairValueRatherThanAtCostOrAmortisedCost
DescriptionOfShareOfContingentLiabilitiesIncurredJointlyWithOtherVenturers
DescriptionOfShareOfContingentLiabilitiesOfAssociatesIncurredJointlyWithOtherInvestors
DescriptionOfShareOfContingentLiabilitiesOfJointVenturesThemselves
DescriptionOfShareOfDiscontinuedOperationsOfAssociates
DisclosureOfAccountingPolicyAndDescriptionOfTypeOfPlanExplanatory
DisclosureOfAccountingPolicyForHyperinflationaryEconomiesExplanatory
DisclosureOfAllocationAcrossMultipleCashgeneratingUnitsOfGoodwillAndIntangibleAssetsWithIndefiniteUseful LivesExplanatory
DisclosureOfAllowanceAccountForCreditLossesExplanatory
DisclosureOfAmortisationMethodExplanatory
DisclosureOfBiologicalAssetsMeasuredAtCostExplanatory
DisclosureOfBusinessCombinationsAndGoodwillExplanatory
DisclosureOfCategoryOfPlanAssetsExplanatory
DisclosureOfContingentLiabilityForDecommissioningRestorationAndRehabilitationCostsExplanatory
DisclosureOfDepreciationAndAmortisationMethodExplanatory
DisclosureOfDepreciationMethodExplanatory
DisclosureOfEffectiveDatesOfRevaluationExplanatory
DisclosureOfEstimateOfContributionsExpectedToBePaidToPlanDuringAnnualPeriodBeginningAfterReportingPeriodExplanatory
DisclosureOfEstimatesToMeasureRecoverableAmountOfCashgeneratingUnitsExplanatory
DisclosureOfExpectedReturnAndActualReturnOnPlanAssetsExplanatory
DisclosureOfGoodwillExplanatory
DisclosureOfImpairmentLossAndReversalOfImpairmentLossForIndividualAssetOrCashgeneratingUnitExplanatory
DisclosureOfImpairmentLossAndReversalOfImpairmentLossForReportableSegmentExplanatory
DisclosureOfIndependentValuerUsedForRevaluationExplanatory
DisclosureOfInformationForEachBusinessCombinationAbstract
DisclosureOfLegalProceedingsContingentLiabilityExplanatory
DisclosureOfLegalProceedingsProvisionExplanatory
DisclosureOfLineItemsIncludingAmortisationOfIntangibleAssetsExplanatory
DisclosureOfMeasurementBasesExplanatory
DisclosureOfMeasurementInformationExplorationAndEvaluationAssetsExplanatory
DisclosureOfMeasurementInformationIntangibleAssetsExplanatory
<i>continued...</i>

**(e) Concepts from the IFRS Taxonomy 2009 that have been deprecated due to other changes, such as changing concept data types**

DisclosureOfMeasurementInformationPropertyPlantAndEquipmentExplanatory
DisclosureOfMiscellaneousOtherProvisionsExplanatory
DisclosureOfOnerousContractsContingentLiabilityExplanatory
DisclosureOfOnerousContractsProvisionExplanatory
DisclosureOfOtherContingentLiabilitiesExplanatory
DisclosureOfOtherProvisionsExplanatory
DisclosureOfPrincipalActuarialAssumptionsExplanatory
DisclosureOfProvisionForDecommissioningRestorationAndRehabilitationCostsExplanatory
DisclosureOfReclassificationOfFinancialAssetsAndFinancialLiabilitiesExplanatory
DisclosureOfRecognisedExpenseInProfitOrLossOfDefinedBenefitPlansAndLineItemsUsedExplanatory
DisclosureOfRestructuringContingentLiabilityExplanatory
DisclosureOfRestructuringProvisionExplanatory
DisclosureOfRevaluationInformationExplanatory
DisclosureOfRevaluationMethodsAndAssumptionsExplanatory
DisclosureOfShareOptionsExercisableExplanatory
DisclosureOfShareOptionsExercisedExplanatory
DisclosureOfShareOptionsExpiredExplanatory
DisclosureOfShareOptionsForfeitedExplanatory
DisclosureOfShareOptionsGrantedExplanatory
DisclosureOfShareOptionsOutstandingExplanatory
DisclosureOfSignificantCashAndCashEquivalentsHoldByEntityUnavailableForUseByGroupExplanatory
DisclosureOfTransactionsBetweenRelatedPartiesAssociatesExplanatory
DisclosureOfTransactionsBetweenRelatedPartiesJointControlOrSignificantInfluencesExplanatory
DisclosureOfTransactionsBetweenRelatedPartiesJointVenturesWhereEntityIsVenturerExplanatory
DisclosureOfTransactionsBetweenRelatedPartiesKeyManagementPersonnelOfEntityExplanatory
DisclosureOfTransactionsBetweenRelatedPartiesOtherRelatedPartiesExplanatory
DisclosureOfTransactionsBetweenRelatedPartiesParentsExplanatory
DisclosureOfTransactionsBetweenRelatedPartiesSubsidiariesExplanatory
DisclosureOfUsefulLivesOrAmortisationRatesExplanatory
DisclosureOfUsefulLivesOrDepreciationAndAmortisationRatesExplanatory
DisclosureOfUsefulLivesOrDepreciationRatesExplanatory
DisclosureOfWarrantyContingentLiabilityExplanatory
DisclosureOfWarrantyProvisionExplanatory
ExpendituresRecognisedForConstructionsAbstract
ExplanationOfAccumulatedAllowanceForCollectibleMinimumLeasePaymentsReceivable
ExplanationOfAmountAndDateOfDeductibleTemporaryDifferencesUnusedTaxLossesUnusedTaxCreditsForWhichNoDeferredTaxAssetsRecognised
ExplanationOfAmountOfCommitmentsForDevelopmentOrAcquisitionOfBiologicalAssets
ExplanationOfAmountOfCompensationFromThirdPartiesForItemsOfPropertyPlantAndEquipment
ExplanationOfAmountsRecognisedArisingFromExplorationAndEvaluationOfMineralResources
ExplanationOfAssetsLiabilitiesIncomeAndExpenseArisingFromInsuranceContracts
ExplanationOfBiologicalAssetsWhoseTitlesRestrictedOrPledgedAsSecurityForLiabilities
ExplanationOfCarryingAmountOfPropertyPlantAndEquipmentRetiredFromActiveUse
ExplanationOfChangeInAmountRecognisedForPreacquisitionDeferredTaxAsset
ExplanationOfCommitmentsRelatingToInterestsInJointVentures
ExplanationOfContractualCommitmentsForAcquisitionOfIntangibleAssets
ExplanationOfContractualCommitmentsForAcquisitionOfPropertyPlantAndEquipment
ExplanationOfCumulativePreferenceDividendsNotRecognised
ExplanationOfDividendsProposedOrDeclaredBeforeFinancialStatementsAuthorisedForIssueButNotRecognisedAsDistributionToOwner
ExplanationOfExpendituresRecognisedForConstructions
ExplanationOfExpenseRecognisedDuringPeriodForBadAndDoubtfulDebtsForRelatedPartyTransactionAssociates
ExplanationOfExpenseRecognisedDuringPeriodForBadAndDoubtfulDebtsForRelatedPartyTransactionJointControlOrSignificantInfluence
ExplanationOfExpenseRecognisedDuringPeriodForBadAndDoubtfulDebtsForRelatedPartyTransactionJointVenturesWhereEntityIsVenturer
<i>continued...</i>

<b>(e) Concepts from the IFRS Taxonomy 2009 that have been deprecated due to other changes, such as changing concept data types</b>
ExplanationOfExpenseRecognisedDuringPeriodForBadAndDoubtfulDebtsForRelatedPartyTransactionKeyManagementPersonnelOfEntity
ExplanationOfExpenseRecognisedDuringPeriodForBadAndDoubtfulDebtsForRelatedPartyTransactionOtherRelatedParties
ExplanationOfExpenseRecognisedDuringPeriodForBadAndDoubtfulDebtsForRelatedPartyTransactionParent
ExplanationOfExpenseRecognisedDuringPeriodForBadAndDoubtfulDebtsForRelatedPartyTransactionSubsidiaries
ExplanationOfFinancialEffectOfContingentLiabilityForDecommissioningRestorationAndRehabilitationCosts
ExplanationOfFinancialEffectOfErrorCorrectionsRelatedToBusinessCombinations
ExplanationOfFinancialEffectOfGainOrLossRelatedToBusinessCombinations
ExplanationOfFinancialEffectOfLegalProceedingsContingentLiability
ExplanationOfFinancialEffectOfOnerousContractsContingentLiability
ExplanationOfFinancialEffectOfOtherAdjustmentsRelatedToBusinessCombinations
ExplanationOfFinancialEffectOfOtherContingentLiabilities
ExplanationOfFinancialEffectOfRestructuringContingentLiability
ExplanationOfFinancialEffectOfWarrantyContingentLiability
ExplanationOfGainsAndLossesDuringCurrentPeriodArisingFromInitialRecognitionOfBiologicalAssetsAndChangeInFairValueEstimates
ExplanationOfGoodwillIncludedInDisposalGroupClassifiedAsHeldForSale
ExplanationOfGrossCarryingAmountOfFullyDepreciatedPropertyPlantAndEquipment
ExplanationOfImpairmentLossAndReversalOfImpairmentLossForCashgeneratingUnit
ExplanationOfImpairmentLossAndReversalOfImpairmentLossForIndividualAssetIncludingGoodwill
ExplanationOfIncomeTaxConsequencesOfDividendsProposedOrDeclaredBeforeFinancialStatementsAuthorisedForIssueNotRecognisedAsLiability
ExplanationOfIndirectMeasurementOfFairValueOfGoodsOrServicesReceived
ExplanationOfIntangibleAssetsPledgedAsSecurity
ExplanationOfInventoriesPledgedAsSecurityForLiabilities
ExplanationOfMeasurementOfOperatingSegmentProfitOrLossAssetsAndLiabilities
ExplanationOfPortionOfConsiderationConsistingOfCashAndCashEquivalents
ExplanationOfPossibilityOfReimbursementContingentLiabilityForDecommissioningRestorationAndRehabilitationCosts
ExplanationOfPossibilityOfReimbursementLegalProceedingsContingentLiability
ExplanationOfPossibilityOfReimbursementOnerousContractsContingentLiability
ExplanationOfPossibilityOfReimbursementOtherContingentLiabilities
ExplanationOfPossibilityOfReimbursementRestructuringContingentLiability
ExplanationOfPossibilityOfReimbursementWarrantyContingentLiability
ExplanationOfPropertyPlantAndEquipmentPledgedAsSecurity
ExplanationOfPropertyPlantAndEquipmentTemporarilyIdle
ExplanationOfProvisionsForDoubtfulDebtsRelatedToOutstandingBalancesOfRelatedPartyTransactionAssociates
ExplanationOfProvisionsForDoubtfulDebtsRelatedToOutstandingBalancesOfRelatedPartyTransactionJointControlOrSignificantInfluence
ExplanationOfProvisionsForDoubtfulDebtsRelatedToOutstandingBalancesOfRelatedPartyTransactionJointVenturesWhereEntityIsVenturer
ExplanationOfProvisionsForDoubtfulDebtsRelatedToOutstandingBalancesOfRelatedPartyTransactionKeyManagementPersonnelOfEntity
ExplanationOfProvisionsForDoubtfulDebtsRelatedToOutstandingBalancesOfRelatedPartyTransactionOtherRelatedParties
ExplanationOfProvisionsForDoubtfulDebtsRelatedToOutstandingBalancesOfRelatedPartyTransactionParent
ExplanationOfProvisionsForDoubtfulDebtsRelatedToOutstandingBalancesOfRelatedPartyTransactionSubsidiaries
ExplanationOfRecognisedAmountForEachSignificantCategoryOfRevenue
ExplanationOfRecognitionAndDerecognitionOfGoodwillDuringPeriod
ExplanationOfResearchAndDevelopmentExpendituresRecognisedAsExpenseDuringPeriod
ExplanationOfTemporaryDifferencesAssociatedWithInvestmentsInSubsidiariesBranchesAndAssociatesAndInterestsInJointVentures
ExplanationOfTotalConsiderationPaidOrReceived
ExplanationOfUnrecognisedShareOfLossesOfAssociate
FairValuesOfItemsAbstract
<i>continued...</i>

**(e) Concepts from the IFRS Taxonomy 2009 that have been deprecated due to other changes, such as changing concept data types**

FirstTimeAdoptionFairValuesUsedAsDeemedCostAbstract
FirstTimeAdoptionRedesignatedFinancialAssetsAndLiabilitiesAbstract
GoodwillIncludedInDisposalGroupClassifiedAsHeldForSale
HeldtomaturityInvestmentsAbstract
HeldtomaturityInvestmentsInvestments
HeldtomaturityInvestmentsOtherFinancialAssets
ImpairmentLossesOfGoodwillRecognisedInAccordanceWithIAS36
NetExchangeRateDifferencesOfGoodwill
OtherReasonForChangeInConsistencyOfPresentation
OtherShorttermProvisionsAbstract
PlanAssetsAndReimbursementRightsAtFairValueAbstract
ProceedsFromLongtermBorrowingsClassifiedAsFinancingActivities
ProceedsFromShorttermBorrowingsClassifiedAsFinancingActivities
ProfitOrLossAssetsAndLiabilitiesForReportableSegmentsAbstract
ReconciliationBetweenAccountingProfitAndTaxExpenseIncomeAbstract
ReconciliationByPaymentsAbstract
ReconciliationOfCarryingAmountOfGoodwillAbstract
ReconciliationOfChangesInInvestmentPropertyCostModelAbstract
ReconciliationOfChangesInInvestmentPropertyFairValueModelAbstract
ReconciliationOfFinancialAssetsAndFinancialLiabilitiesAbstract
ReconciliationOfGoodwillAbstract
ReconciliationOfMinimumFinanceLeasePaymentsPayableByLesseeAbstract
ReconciliationOfMinimumFinanceLeasePaymentsReceivableByLessorAbstract
RetrospectiveApplicationAndRetrospectiveRestatementAbstract
ShareOfCapitalCommitmentsIncurredJointlyWithOtherVenturers
SharesInEntityHeldByEntityOrByItsSubsidiariesOrAssociates
SharesReservedForIssueUnderOptionsAndContractsForSaleOfShares
ShorttermAndLongtermPortionOfProvisionsAbstract
TransitionFromPreviousGAAPToIFRSsAbstract
TranslationReservesOfExchangeDifferences

<b>(f) Concepts that have been renamed due to improvements in the IFRS Taxonomy Style Guide IFRS Taxonomy 2009</b>	<b>Exposure draft IFRS Taxonomy 2010</b>
AggregateContinuingAndDiscontinuedOperationsAbstract	AggregateContinuingAndDiscontinuedOperationsMember
AggregatedIndividuallyImmaterialBusinessCombinationsAbstract	AggregatedIndividuallyImmaterialBusinessCombinationsMember
AllOtherSegmentsAbstract	AllOtherSegmentsMember
BiologicalAssetsAbstract	BiologicalAssetsMember
BrandNamesAbstract	BrandNamesMember
BusinessCombinationsAbstract	BusinessCombinationsMember
BusinessCombinationsDimension	BusinessCombinationsAxis
ComputerSoftwareAbstract	ComputerSoftwareMember
ComputerSoftwareInternallyGeneratedAbstract	ComputerSoftwareInternallyGeneratedMember
ComputerSoftwareNotInternallyGeneratedAbstract	ComputerSoftwareNotInternallyGeneratedMember
ConsolidatedAbstract	ConsolidatedMember
ConsolidatedAndSeparateFinancialStatementsDimension	ConsolidatedAndSeparateFinancialStatementsAxis
ConstructionInProgressAbstract	ConstructionInProgressMember
ContinuingAndDiscontinuedOperationsDimension	ContinuingAndDiscontinuedOperationsAxis
ContinuingOperationsAbstract	ContinuingOperationsMember
CopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsAbstract	CopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsMember
CopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsInternallyGeneratedAbstract	CopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsInternallyGeneratedMember
CopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsNotInternallyGeneratedAbstract	CopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsNotInternallyGeneratedMember
DiscontinuedOperationsAbstract	DiscontinuedOperationsMember
DisposalGroupsClassifiedAsHeldForSaleAbstract	DisposalGroupsClassifiedAsHeldForSaleMember
DistinctionOfEachBusinessCombinationHypercube	DisclosureOfBusinessCombinationsTable
EffectOfTransitionToIFRSsAbstract	EffectOfTransitionToIFRSsMember
EndOfPeriodLaterThanFiveYearsAbstract	EndOfPeriodLaterThanFiveYearsMember
EndOfPeriodLaterThanOneYearAndNotLaterThanFiveYearsAbstract	EndOfPeriodLaterThanOneYearAndNotLaterThanFiveYearsMember
EndOfPeriodNotLaterThanOneYearAbstract	EndOfPeriodNotLaterThanOneYearMember
EntitysTotalAbstract	EntitysTotalMember
ExplorationAndEvaluationAssetsAbstract	ExplorationAndEvaluationAssetsMember
FinancialEffectOfChangesInAccountingPolicyAbstract	FinancialEffectOfChangesInAccountingPolicyMember
FinancialEffectOfCorrectionsOfAccountingErrorsAbstract	FinancialEffectOfCorrectionsOfAccountingErrorsMember
FinancialEffectOfTransitionFromPreviousGAAPToIFRSsDimension	FinancialEffectOfTransitionFromPreviousGAAPToIFRSsAxis
FixturesAndFittingsAbstract	FixturesAndFittingsMember
GeographicalAreasAbstract	GeographicalAreasMember
GeographicalAreasDimension	GeographicalAreasAxis
IFRSsAbstract	IFRSsMember
IntangibleAssetsUnderDevelopmentAbstract	IntangibleAssetsUnderDevelopmentMember
IntangibleExplorationAndEvaluationAssetsAbstract	IntangibleExplorationAndEvaluationAssetsMember
IntangibleExplorationAndEvaluationAssetsInternallyGeneratedAbstract	IntangibleExplorationAndEvaluationAssetsInternallyGeneratedMember
IntangibleExplorationAndEvaluationAssetsNotInternallyGeneratedAbstract	IntangibleExplorationAndEvaluationAssetsNotInternallyGeneratedMember
LandAndBuildingsAbstract	LandAndBuildingsMember
LicencesAndFranchisesAbstract	LicencesAndFranchisesMember
LicencesAndFranchisesInternallyGeneratedAbstract	LicencesAndFranchisesInternallyGeneratedMember
LicencesAndFranchisesNotInternallyGeneratedAbstract	LicencesAndFranchisesNotInternallyGeneratedMember
MachineryAbstract	MachineryMember
MajorCustomersAbstract	MajorCustomersMember

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<b>(f) Concepts that have been renamed due to improvements in the IFRS Taxonomy Style Guide</b>	
<b>IFRS Taxonomy 2009</b>	<b>Exposure draft IFRS Taxonomy 2010</b>
MajorCustomersDimension	MajorCustomersAxis
MastheadsAndPublishingTitlesAbstract	MastheadsAndPublishingTitlesMember
MaterialReconcilingItemsAbstract	MaterialReconcilingItemsMember
OfficeEquipmentAbstract	OfficeEquipmentMember
OperatingSegmentsAbstract	OperatingSegmentsMember
OperatingSegmentsDimension	OperatingSegmentsAxis
OriginallyStatedAbstract	PreviouslyStatedMember
OtherIntangibleAssetsAbstract	OtherIntangibleAssetsMember
OtherIntangibleAssetsInternallyGeneratedAbstract	OtherIntangibleAssetsInternallyGeneratedMember
OtherIntangibleAssetsNotInternallyGeneratedAbstract	OtherIntangibleAssetsNotInternallyGeneratedMember
OtherPropertyPlantAndEquipmentAbstract	OtherPropertyPlantAndEquipmentMember
PreviousGAAPAbstract	PreviousGAAPMember
ProductsAndServicesAbstract	ProductsAndServicesMember
ProductsAndServicesDimension	ProductsAndServicesAxis
ProfitOrLossAssetsAndLiabilitiesForReportableSegmentsHypercube	DisclosureOfOperatingSegmentsTable
RecipesFormulaeModelsDesignsAndPrototypesAbstract	RecipesFormulaeModelsDesignsAndPrototypesMember
RecipesFormulaeModelsDesignsAndPrototypesInternallyGeneratedAbstract	RecipesFormulaeModelsDesignsAndPrototypesInternallyGeneratedMember
RecipesFormulaeModelsDesignsAndPrototypesNotInternallyGeneratedAbstract	RecipesFormulaeModelsDesignsAndPrototypesNotInternallyGeneratedMember
RedesignatedAbstract	RedesignatedMember
RedesignatedAmountAbstract	RedesignatedAmountMember
ReportableSegmentsAbstract	ReportableSegmentsMember
RestatedAmountsAbstract	RestatedMember
RetrospectiveApplicationAndRetrospectiveRestatementDimension	RetrospectiveApplicationAndRetrospectiveRestatementAxis
SegmentsGeographicalAreasHypercube	DisclosureOfGeographicalAreasTable
SegmentsMajorCustomersHypercube	DisclosureOfMajorCustomersTable
SegmentsProductsAndServicesHypercube	DisclosureOfProductsAndServicesTable
SeparateAbstract	SeparateMember
TangibleExplorationAndEvaluationAssetsAbstract	TangibleExplorationAndEvaluationAssetsMember
VehiclesAbstract	VehiclesMember



International  
Accounting Standards  
Committee Foundation®

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## International Financial Reporting Standards (IFRS®)

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