

June 2011

Exposure draft

IFRS[®] Taxonomy 2011 interim release

Accompanying documentation to the proposed IFRS Taxonomy 2011 interim release:
common-practice concepts

Comments to be received by 2 August 2011



Exposure Draft

IFRS Taxonomy 2011

interim release

**(Accompanying documentation to the proposed
IFRS Taxonomy 2011 interim release:
common-practice concepts)**

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This exposure draft *IFRS Taxonomy 2011 interim release* (accompanying documentation to the proposed IFRS Taxonomy 2011 interim release: common-practice concepts) is published by the IFRS Foundation 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 2 August 2011. Respondents are asked to send their comments electronically to the IFRS website (www.ifrs.org), using the 'Comment on a proposal' page.

All responses will be put on the public record unless the respondent requests confidentiality. However, such responses will not normally be granted unless supported by good reason, such as commercial confidence.

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Introduction

The IFRS Taxonomy 2011

XBRL (eXtensible Business Reporting Language)¹ is used to communicate information between businesses and other users of financial information. It provides a common, electronic format for business reporting. The IFRS Foundation XBRL Team is responsible for developing the XBRL representation of the International Financial Reporting Standards (IFRSs), which incorporates all Standards and Interpretations as well as the IFRS for SMEs (Small and Medium-sized Entities) issued by the IASB, known as the IFRS Taxonomy.

The IFRS Taxonomy 2011 was published on 25 March 2011², and it is a translation of IFRSs as issued at 1 January 2011 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.³ 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 IFRS Foundation's decisions will have.

The IFRS Taxonomy is released once a year to incorporate new IFRSs, improvements to existing IFRSs and changes in XBRL technology. Additional IFRS Taxonomy concepts that are published after the release of the final annual taxonomy are published as IFRS Taxonomy interim releases. Until now, IFRS Taxonomy interim releases have only reflected new IFRSs issued by the IASB.

Enhancing the usability of the IFRS Taxonomy

In April 2011, the IFRS Foundation announced⁴ its plans to publish common-practice concepts for the IFRS Taxonomy that reflect disclosures that are commonly reported by entities in their IFRS financial statements. By applying these concepts to line items in their primary financial statements and to notes and accounting policies within these financial statements (using text blocks), entities will be able to create IFRS financial statements in XBRL with fewer entity-specific concepts, thereby enhancing the comparability of information.

¹ For more information about IFRSs and XBRL, please refer to the IFRS website at <http://www.ifrs.org/XBRL/>.

² The IFRS Taxonomy 2011 and accompanying materials are available from the IFRS website at <http://www.ifrs.org/XBRL/IFRS+Taxonomy/IFRS+Taxonomy+2011>.

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

⁴ <http://www.ifrs.org/News/XBRL/Taxonomy+common+practice.htm>

Identifying common practice in IFRS financial statements

Process

The IFRS Foundation XBRL team has completed the analysis of common-practice concepts—ie line items from Statements of Financial Position, Comprehensive Income, Cash Flows and Changes in Equity, and block-tagged notes and accounting policies—as reported in a sample population of approximately 200 IFRS financial statements.

In completing this analysis we have:

- established a sample population of IFRS financial statements that represents a broad range of geographical areas and industries;
- mapped individual line items reported in the primary financial statements and block-tagged notes and accounting policies to the IFRS Taxonomy 2011;
- grouped line items that are alike and recorded the number of times they were reported. If the number of occurrences was significant and a concept did not previously exist in the IFRS Taxonomy, the concept was deemed to be a candidate common-practice concept;
- developed a list of candidate common-practice concepts;
- reviewed the candidate common-practice concepts with members and staff of the IASB in order to ensure that the candidate common-practice concepts do not generate conflicts with IFRSs; and
- released a draft set of candidate common-practice concepts to the XBRL Quality Review Team⁵ for the period of 14 days and obtained 48 comments, which were analysed and addressed.

Sample population

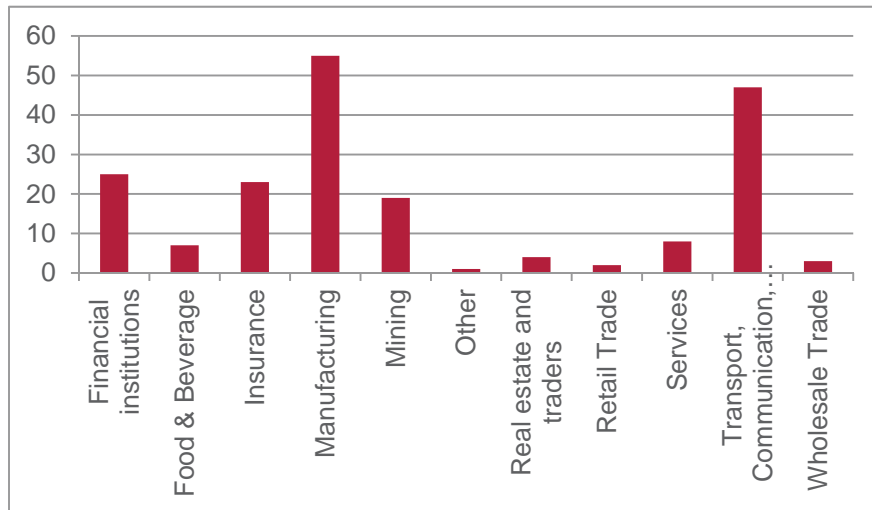
Our analysis encompassed approximately 200 IFRS financial statements that have been prepared in accordance with IFRSs, by entities from a broad range of geographical areas and industries. The sample population includes:

- financial statements of all SEC foreign private issuers' reporting according to the IFRSs (over 140 commerce and industry companies, 19 financial institutions and 5 insurance companies);
- all IFRS financial statements from Japanese filers as reported to the Japanese Financial Services Agency;
- financial statements from international financial institutions and insurance companies; and
- 10 model financial statements from the four largest accounting firms (4 for commerce and industry companies, 3 for financial institutions and 3 for insurance companies).

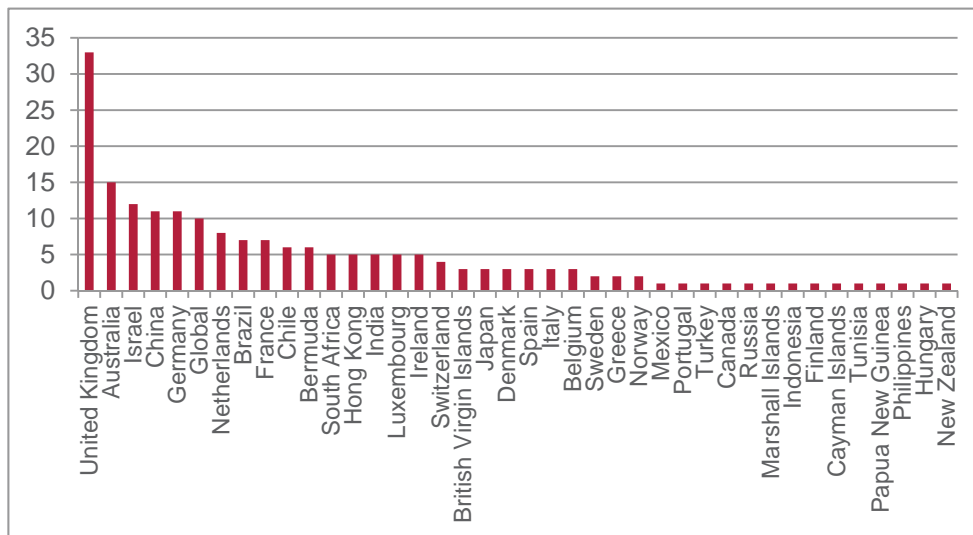
The candidate common-practice concepts for financial institutions and insurance entities were compared with the financial reporting taxonomies of the European Banking Authority's FINREP (FINancial REPorting Framework⁶) and the Bermuda Monetary Authority IFRS Insurance, respectively.

⁵ <http://www.ifrs.org/The+organisation/About+XBRL/About+XQRT/About+XQRT.htm>

The industry distribution of the sample population is as follows:



The geographical distribution of the sample population is as follows:



Identifying commonality

On the basis of our analysis, we have prepared a list of candidate common-practice concepts (provided in Appendix A). Quantitative assessments were made of the candidate concepts (ie the occurrence or number of times a concept was reported) and were a key consideration when deciding whether or not a concept constituted common-practice. We have therefore included the occurrence for each concept for information and review purposes. However please note that candidate concepts were not necessarily excluded if they had a low occurrence, ie they were not reported frequently. For example, if a concept relates to a transaction that occurs rarely but is commonly reported when the transaction does occur, that was deemed to constitute common practice.

Qualitative assessments of the candidate concepts were also made. For example, the concept "Finance lease liabilities" was added because the concepts "Non-current finance lease liabilities" and "Current finance lease liabilities" were deemed to be common-practice. In such cases, concepts were added because it was deemed logical to do so. Qualitative assessments have also resulted in the exclusion of a number of

⁶ <http://www.eurofiling.info/finrepTaxonomy/taxonomy.html>

candidate common-practice concepts from this exposure draft. The exclusions were made due to potential contradictions with IFRSs as well as overlaps with other concepts.

Basis for conclusions

This basis for conclusions summarises the IFRS Foundation XBRL team’s considerations when developing this exposure draft.

The IFRS Foundation has received repeated requests from stakeholders of the IFRS Taxonomy to enhance the usability of the taxonomy by including concepts that represent commonly reported disclosures in IFRS financial statements, in order to reduce the number of entity-specific concepts used in IFRS XBRL filings, thereby improving the comparability of financial information reported under IFRSs. These disclosures are not required by IFRSs and, as a consequence, have not hitherto been provided in the IFRS Taxonomy.

In developing this exposure draft the IFRS Foundation XBRL team has consulted with members and staff of the IASB and with stakeholders from a range of geographical areas and industries. Furthermore, in accordance with the IFRS Foundation’s due process for its XBRL activities, the exposure draft interim release has undergone a comprehensive review by the XBRL Quality Review Team—an external advisory committee that supports the IFRS Foundation by reviewing taxonomy drafts.

These consultations have resulted in the exclusion of a number of candidate common-practice concepts from this exposure draft. The exclusions were made due to potential contradictions with IFRSs as well as overlaps with other concepts. The existence of such concepts in the IFRS Taxonomy might potentially promote improper application of IFRS disclosure requirements. The list of excluded candidate common-practice concepts, together with the rationale for their exclusion, is provided in Appendix B.

In addition, the IFRS Foundation XBRL team considered whether concepts should be provided for “Basic and diluted earnings (loss) per share”, “Basic and diluted earnings (loss) per share from continuing operations” and “Basic and diluted earnings (loss) per share from discontinued operations”. Although it could be understood that the disclosure requirement of IAS 33.67 allows for reporting of only “Basic earnings (loss) per share” if equal to “Diluted earnings (loss) per share”, a number of entities have used a combined line. As this approach does not conflict with IAS 33.67, the candidate common-practice concept was proposed.

The candidate common-practice concepts of "Other assets" and "Other liabilities" (and their current and non-current expressions) were also considered. The concepts "Other non-current financial assets" (IAS 1.54(d)) and "Other non-current non-financial assets" are available in the IFRS Taxonomy 2011; however, the IFRS Foundation XBRL team found that entities commonly use "Other non-current assets" (probably for reasons related to materiality). Due to very high occurrence of this—and following internal consultations—it was decided that these candidate common-practice concepts should be included in the taxonomy.

Inclusion of concepts “Marketing expense” and “Sales expense” in addition to the concept “Sales and marketing expense” was also considered. It was determined that no entities have disclosed both “Marketing expense” and “Sales expense” separately, therefore all would be able to use an aggregate concept of “Sales and marketing expense”.

Overview of the taxonomy files and accompanying materials

The IFRS Foundation has prepared a comprehensive package of materials to facilitate the review of the proposed IFRS Taxonomy 2011 interim release. All files are available on the IFRS website at <http://www.ifrs.org/XBRL/IFRS+Taxonomy/2011+IR1+common+practice/ED+2011+IR1+common+practice.htm>. Information about these files is below.

Taxonomy files

- ***Taxonomy_ir1_cp_2011-06-01.zip***
This folder contains all of the XBRL files for the proposed IFRS Taxonomy 2011 interim release common-practice concepts, including:
 - ***cp_entry_point_2011-06-01.xsd***
This XSD file is the entry point schema for the common-practice concepts.
 - ***combined_entry_point_2011-05-01.xsd***
This XSD file is the combined entry point schema that imports all files for the IFRS Taxonomy 2011 with additional, updated linkbases for the common-practice concepts.

Related documents

- ***ED_2011_IR1_CP_documentaton.pdf*** (ie this document)
This is the accompanying documentation to the proposed IFRS Taxonomy 2011 interim release, including background information about the development of the proposed interim release and the list of candidate common-practice concepts.
- ***ITI_IR1_CP_2011-06-01.pdf***
In order to facilitate understanding of the Taxonomy and its structure, and ultimately to assist with the preparation of IFRS financial reports in XBRL format, the IFRS Foundation has published *The IFRS Taxonomy Illustrated*. *The IFRS Taxonomy Illustrated* does not require knowledge of XBRL because it presents the structure of the IFRS Taxonomy in a simplified, visual format. The *ITI* sets out the hierarchy of the IFRS Taxonomy and the elements within it (which represent proposed common practice candidates), the required format of these elements (such as text, monetary values, etc), and the IFRSs / IASs that these elements relate to.
- ***Versioned_ITI_IR1_CP_2011-06-01.html***
This HTML version of *The IFRS Taxonomy Illustrated* reflects the common-practice concepts as presented in the proposed IFRS Taxonomy 2011 interim release with versioning information, ie it details the changes in the five IFRS Taxonomy 2011 sections that arise from the addition of the common-practice concepts. This file can be opened using any Internet browser (eg Chrome, Firefox, Internet Explorer, Opera, etc).

Invitation to comment

Because the candidate common-practice concepts stem from empirical research and analysis, it is difficult to apply the same review criteria that are applied to concepts that stem from IFRS disclosure requirements. Nonetheless the IFRS Foundation invites comments on each of the candidate common-practice concepts on the basis of the following:

- (a) The concept does not conflict with IFRSs.
- (b) The concept is labelled clearly and appropriately.
- (c) The concept is located in an appropriate and logical location within the IFRS Taxonomy.
- (d) From the experience of the reviewer, the concept is regarded as a global, common practice.

Comments play a vital role in the IFRS Foundation's formal deliberative process and are the IFRS Foundation's primary means of consulting the public. The IFRS Foundation XBRL team 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 IFRS Foundation bases its conclusions on the merits of the arguments for and against each alternative, not on the number of responses supporting each alternative.

Comments are most helpful if they:

- (a) Indicate the specific paragraphs of IFRS literature and the specific taxonomy sections to which the comments relate.
- (b) Contain a clear rationale.
- (c) Put forward alternative suggestions that the IFRS Foundation should consider.

Respondents may wish to recommend common-practice concepts that are not included in the list of candidate common-practice concepts but which should be considered as candidate common-practice concepts. Such comments are welcome provided that a clear rationale for this recommendation is provided. Additional concepts that are recommended by respondents will be evaluated against the sample population of data, and if the concepts are deemed to represent global common-practice they will be added to the list of common-practice concepts.

The IFRS Foundation is not requesting comments on matters not addressed in this exposure draft, in particular due process considerations.

Comments should be submitted in writing and must arrive no later than 2 August 2011.

Appendix A: Candidate common-practice concepts

Below is the list of candidate common-practice concepts in the proposed IFRS Taxonomy interim release.

Section	No. of concepts (total)	No. of concepts (this section)	Concept	Occurrence ⁷
Non-current assets	1	1	Non-current lease prepayments	16/145 C&I
	2	2	Non-current recognised assets, defined benefit plan	29/145 C&I
	3	3	Non-current restricted cash and cash equivalents	8/145 C&I
	4	4	Non-current derivative financial assets	25/145 C&I
	5	5	Non-current investments	46/145 C&I
	6	6	Other non-current assets	57/145 C&I
Current assets	7	1	Current restricted cash and cash equivalents	20/145 C&I
	8	2	Current derivative financial assets	44/145 C&I
	9	3	Current prepayments and other current assets	22/145 C&I
	10	4	Current investments	27/145 C&I
	11	5	Current recognised assets, defined benefit plan	Derived *
	12	6	Other current assets	46/145 C&I
Assets	13	1	Restricted cash and cash equivalents	Derived *
	14	2	Derivative financial assets	23/25 FI
	15	3	Loans and advances to banks	20/25 FI
	16	4	Loans and advances to customers	19/25 FI
	17	5	Cash and bank balances at central banks	19/25 FI
	18	6	Investments	7/25 FI
	19	7	Other assets	22/25 FI
	20	8	Reverse repurchase agreements and cash collateral on securities borrowed	9/25 FI
	21	9	Investments for risk of policyholders	5/23 INS
Non-current liabilities	22	1	Non-current derivative financial liabilities	32/145 C&I
	23	2	Non-current recognised liabilities, defined benefit plan	49/145 C&I
	24	3	Non-current government grants	7/145 C&I
	25	4	Non-current finance lease liabilities	14/145 C&I
	26	5	Other non-current liabilities	66/145 C&I
	27	6	Other non-current payables	Derived *
	28	7	Non-current advances	Derived *
	29	8	Non-current dividend payables	Derived *
Current	30	1	Current derivative financial liabilities	44/145 C&I

⁷ "x"/145 C&I - denotes that this concept was reported "x" number of times in the sample population of 145 financial statements from commerce & industry entities.

"x"/25 FI - denotes that this concept was reported "x" number of time in the sample population of 25 financial statements from financial institutions.

"x"/23 INS - denotes that this concept was reported "x" number of times in the sample population of 23 financial statements from insurance entities.

"Derived" - denotes that this concept was included to retain the logic of the taxonomy (eg "Finance lease liabilities" is included because "Non-current finance lease liabilities" and "Current finance lease liabilities" are deemed to be common-practice concepts).

Section	No. of concepts (total)	No. of concepts (this section)	Concept	Occurrence ⁷
liabilities	31	2	Current recognised liabilities, defined benefit plan	7/145 C&I
	32	3	Current accrued expenses and other current liabilities	18/145 C&I
	33	4	Other current payables	9/145 C&I
	34	5	Current finance lease liabilities	16/145 C&I
	35	6	Current advances	9/145 C&I
	36	7	Current dividend payables	8/145 C&I
	37	8	Other current liabilities	44/145 C&I
	38	9	Current government grants	Derived *
Liabilities	39	1	Derivative financial liabilities	19/25 FI
	40	2	Deposits from banks	17/25 FI
	41	3	Deposits from customers	14/25 FI
	42	4	Subordinated liabilities	13/25 FI
	43	5	Debt securities	18/25 FI
	44	6	Other liabilities	21/25 FI
	45	7	Repurchase agreements and cash collateral on securities lent	5/25 FI
	46	8	Finance lease liabilities	Derived *
	47	9	Other payables	Derived *
	48	10	Dividend payables	Derived *
	49	11	Investment contracts liabilities	10/23 INS
	50	12	Advances	Derived *
Equity	51	1	Capital reserve	9/145 C&I
	52	2	Reserve of equity component of convertible instruments	5/145 C&I
	53	3	Accumulated other comprehensive income	5/145 C&I
	54	4	Capital redemption reserve	5/145 C&I
	55	5	Merger reserve	3/145 C&I
	56	6	Statutory reserve	6/145 C&I
	57	7	Additional paid-in capital	19/145 C&I
Income statement	58	1	Finance income (cost)	53/145 C&I
	59	2	Repairs and maintenance expense	8/145 C&I
	60	3	Other operating income (expense)	26/145 C&I
	61	4	Basic and diluted earnings (loss) per share	30/145 C&I
	62	5	Basic and diluted earnings (loss) per share from continuing operations	Derived *
	63	6	Basic and diluted earnings (loss) per share from discontinued operations	Derived *
	64	7	Distribution and administrative expense	30/145 C&I
	65	8	Revenue and operating income	9/145 C&I
	66	9	Operating expense excluding cost of sales	16/145 C&I
	67	10	Sales and marketing expense	32/145 C&I
	68	11	Tax expense other than income tax expense	6/145 C&I
	69	12	Gains (losses) on change in fair value of derivatives	15/145 C&I
	70	13	Other finance income (cost)	15/145 C&I

Section	No. of concepts (total)	No. of concepts (this section)	Concept	Occurrence ⁷
	71	14	Fees and commission income	18/25 FI
	72	15	Fees and commission expense	18/25 FI
	73	16	Fee and commission income (expense)	5/25 FI
	74	17	Trading income (expense)	14/25 FI
	75	18	Net earned premium	14/23 INS
	76	19	Claims and benefits paid, net of reinsurance recoveries	11/23 INS
	77	20	Increase (decrease) in provision for unearned premium	9/23 INS
	78	21	Premiums written, net of reinsurance	7/23 INS
	79	22	Increase (decrease) in insurance liabilities, net of reinsurance	8/23 INS
	80	23	Acquisition and administration expense related to insurance contracts	7/23 INS
Other comprehensive income	81	1	Increase (decrease) in accumulated deferred tax recognised in other comprehensive income due to change in tax rate	5/145 C&I
	82	2	Other comprehensive income, attributable to owners of parent	3/145 C&I
	83	3	Other comprehensive income, attributable to non-controlling interests	4/145 C&I
	84	4	Other individually immaterial components of other comprehensive income, net of tax	10/145 C&I
	85	5	Other individually immaterial components of other comprehensive income, before tax	10/145 C&I
	86	6	Income tax relating to other individually immaterial components of other comprehensive income	10/145 C&I
Statement of changes in equity (equity components)	87	1	Additional paid-in capital [member]	20/145 C&I
	88	2	Statutory reserve [member]	21/145 C&I
	89	3	Capital reserve [member]	20/145 C&I
	90	4	Capital redemption reserve [member]	7/145 C&I
	91	5	Merger reserve [member]	4/145 C&I
	92	6	Miscellaneous other reserves [member]	15/145 C&I
	93	7	Reserve of equity component of convertible instruments [member]	Derived *
	94	8	Accumulated other comprehensive income [member]	Derived *
Statement of changes in equity (line items)	95	1	Number of treasury shares	4/145 C&I
	96	2	Dividends recognised as distributions to owners, relating to prior years	8/145 C&I
	97	3	Dividends recognised as distributions to owners, relating to current year	6/145 C&I
	98	4	Dividends recognised as distributions to non-controlling interests	22/145 C&I
	99	5	Increase (decrease) through change in equity of subsidiaries	9/145 C&I
	100	6	Increase (decrease) through acquisition of subsidiary	31/145 C&I
	101	7	Increase (decrease) through disposal of subsidiary	13/145 C&I

Section	No. of concepts (total)	No. of concepts (this section)	Concept	Occurrence ⁷
	102	8	Increase (decrease) through transfer between revaluation reserve and retained earnings	6/145 C&I
	103	9	Increase (decrease) through transfer to statutory reserve	12/145 C&I
	104	10	Increase (decrease) through appropriation of retained earnings	20/145 C&I
	105	11	Increase (decrease) through exercise of options	35/145 C&I
	106	12	Increase (decrease) through conversion of convertible instruments	11/145 C&I
	107	13	Issue of convertible instruments	7/145 C&I
	108	14	Decrease (increase) through tax on share-based payment transactions	12/145 C&I
	109	15	Increase (decrease) through transactions with owners	16/145 C&I
	110	16	Purchase of treasury shares	43/145 C&I
	111	17	Sale or issue of treasury shares	18/145 C&I
	112	18	Cancellation of treasury shares	15/145 C&I
	113	19	Reduction of issued capital	8/145 C&I
	114	20	Share issue related cost	11/145 C&I
Cash flows (operating)	115	1	Adjustments for interest expense	20/145 C&I
	116	2	Adjustments for interest income	17/145 C&I
	117	3	Adjustments for dividend income	10/145 C&I
	118	4	Adjustments for finance income	7/145 C&I
	119	5	Adjustments for finance income (cost)	30/145 C&I
	120	6	Adjustments for deferred tax expense	14/145 C&I
	121	7	Adjustments to reconcile profit (loss) other than changes in working capital	8/145 C&I
	122	8	Cash flows from (used in) operations before changes in working capital	26/145 C&I
	123	9	Increase (decrease) in working capital	19/145 C&I
	124	10	Adjustments for decrease (increase) in trade and other receivables	43/145 C&I
	125	11	Adjustments for increase (decrease) in trade and other payables	43/145 C&I
	126	12	Adjustments for decrease (increase) in other assets	11/145 C&I
	127	13	Adjustments for increase (decrease) in other liabilities	6/145 C&I
	128	14	Adjustments for decrease (increase) in other current assets	21/145 C&I
	129	15	Adjustments for increase (decrease) in other current liabilities	20/145 C&I
	130	16	Adjustments for increase (decrease) in employee benefit liabilities	19/145 C&I
	131	17	Adjustments for depreciation and amortisation expense and impairment loss (reversal of impairment loss) recognised in profit or loss	11/145 C&I
	132	18	Adjustments for amortisation expense	18/145 C&I
	133	19	Adjustments for depreciation expense	23/145 C&I
	134	20	Adjustments for impairment loss recognised in	13/145 C&I

Section	No. of concepts (total)	No. of concepts (this section)	Concept	Occurrence ⁷
			profit or loss, goodwill	
	135	21	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, trade and other receivables	21/145 C&I
	136	22	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, inventories	11/145 C&I
	137	23	Adjustments for gains (losses) on fair value adjustment, investment property	5/145 C&I
	138	24	Adjustments for gain (loss) on disposals, property, plant and equipment	34/145 C&I
	139	25	Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates	14/145 C&I
	140	26	Adjustments for undistributed profits of investments accounted for using equity method	24/145 C&I
	141	27	Adjustments for increase (decrease) in deferred income	17/145 C&I
	142	28	Income taxes paid, classified as operating activities	12/145 C&I
	143	29	Income taxes refund, classified as operating activities	12/145 C&I
	144	30	Finance costs paid, classified as operating activities	11/145 C&I
	145	31	Finance income received, classified as operating activities	4/145 C&I
	146	32	Payments to suppliers for goods and services and to and on behalf of employees	15/145 C&I
Cash flows (investing)	147	1	Cash flows from (used in) decrease (increase) in restricted cash and cash equivalents	13/145 C&I
	148	2	Dividends received from investments accounted for using equity method, classified as investing activities	8/145 C&I
	149	3	Dividends received from associates, classified as investing activities	12/145 C&I
	150	4	Dividends received from joint ventures, classified as investing activities	6/145 C&I
	151	5	Purchase of interests in associates	15/145 C&I
	152	6	Proceeds from sales of interests in associates	12/145 C&I
	153	7	Purchase of interests in investments accounted for using equity method	10/145 C&I
	154	8	Proceeds from sales of investments accounted for using equity method	6/145 C&I
	155	9	Cash advances and loans made to related parties	9/145 C&I
	156	10	Cash receipts from repayment of advances and loans made to related parties	4/145 C&I
	157	11	Purchase of investment property	7/145 C&I
	158	12	Proceeds from sales of investment property	4/145 C&I
	159	13	Purchase of biological assets	Derived *
	160	14	Proceeds from sales of biological assets	Derived *

Section	No. of concepts (total)	No. of concepts (this section)	Concept	Occurrence ⁷
	161	15	Proceeds from disposal of non-current assets or disposal groups classified as held for sale and discontinued operations	5/145 C&I
	162	16	Purchase of property, plant and equipment, intangible assets other than goodwill, investment property and other non-current assets	37/145 C&I
	163	17	Proceeds from disposals of property, plant and equipment, intangible assets other than goodwill, investment property and other non-current assets	30/145 C&I
	164	18	Cash flows used in exploration and development activities	7/145 C&I
	165	19	Purchase of investments	22/145 C&I
	166	20	Proceeds from sales of investments	16/145 C&I
	167	21	Purchase of financial instruments, classified as investing activities	12/145 C&I
	168	22	Proceeds from sales or maturity of financial instruments, classified as investing activities	20/145 C&I
	169	23	Purchase of available-for-sale financial assets	17/145 C&I
	170	24	Proceeds from disposal or maturity of available-for-sale financial assets	14/145 C&I
	171	25	Cash flows from (used in) decrease (increase) in short-term deposits and investments	10/145 C&I
	172	26	Inflows of cash from investing activities	5/145 C&I
	173	27	Outflows of cash from investing activities	5/145 C&I
Cash flows (financing)	174	1	Dividends paid to equity holders of parent, classified as financing activities	53/145 C&I
	175	2	Dividends paid to non-controlling interests, classified as financing activities	49/145 C&I
	176	3	Proceeds from sale or issue of treasury shares	11/145 C&I
	177	4	Proceeds from exercise of options	21/145 C&I
	178	5	Proceeds from issue of preference shares	3/145 C&I
	179	6	Proceeds from non-current borrowings	43/145 C&I
	180	7	Repayments of non-current borrowings	42/145 C&I
	181	8	Proceeds from current borrowings	14/145 C&I
	182	9	Repayments of current borrowings	11/145 C&I
	183	10	Cash flows from (used in) increase (decrease) in current borrowings	36/145 C&I
	184	11	Proceeds from issue of bonds, notes and debentures	19/145 C&I
	185	12	Repayments of bonds, notes and debentures	9/145 C&I
	186	13	Payments for share issue costs	15/145 C&I
	187	14	Payments for debt issue costs	8/145 C&I
	188	15	Proceeds from contributions of non-controlling interests	21/145 C&I
	189	16	Proceeds from issue of subordinated liabilities	12/25 FI
	190	17	Repayments of subordinated liabilities	14/25 FI
Notes	191	1	Disclosure of goodwill [text block]	43/145 C&I
	192	2	Disclosure of intangible assets and goodwill [text block]	14/145 C&I

Section	No. of concepts (total)	No. of concepts (this section)	Concept	Occurrence ⁷
	193	3	Disclosure of provisions [text block]	90/145 C&I
	194	4	Disclosure of issued capital [text block]	66/145 C&I
	195	5	Disclosure of borrowings [text block]	96/145 C&I
	196	6	Disclosure of commitments and contingent liabilities [text block]	52/145 C&I
	197	7	Disclosure of commitments [text block]	51/145 C&I
	198	8	Disclosure of fair value measurement [text block]	18/145 C&I
	199	9	Disclosure of derivative financial instruments [text block]	28/145 C&I
	200	10	Disclosure of basis of preparation of financial statements [text block]	31/145 C&I
	201	11	Disclosure of deferred taxes [text block]	61/145 C&I
	202	12	Disclosure of expenses by nature [text block]	12/145 C&I
	203	13	Disclosure of expenses [text block]	20/145 C&I
	204	14	Disclosure of other operating income (expense) [text block]	23/145 C&I
	205	15	Disclosure of other operating income [text block]	17/145 C&I
	206	16	Disclosure of other operating expense [text block]	25/145 C&I
	207	17	Disclosure of general and administrative expense [text block]	9/145 C&I
	208	18	Disclosure of capital management [text block]	12/145 C&I
	209	19	Disclosure of lease prepayments [text block]	11/145 C&I
	210	20	Disclosure of dividends [text block]	57/145 C&I
	211	21	Disclosure of finance income [text block]	14/145 C&I
	212	22	Disclosure of finance income (expense) [text block]	56/145 C&I
	213	23	Disclosure of finance cost [text block]	30/145 C&I
	214	24	Disclosure of cash and cash equivalents [text block]	85/145 C&I
	215	25	Disclosure of information about employees [text block]	62/145 C&I
	216	26	Disclosure of other current assets [text block]	24/145 C&I
	217	27	Disclosure of other non-current assets [text block]	20/145 C&I
	218	28	Disclosure of other assets [text block]	12/145 C&I
	219	29	Disclosure of other current liabilities [text block]	14/145 C&I
	220	30	Disclosure of other non-current liabilities [text block]	21/145 C&I
	221	31	Disclosure of other liabilities [text block]	15/145 C&I
	222	32	Disclosure of discontinued operations [text block]	25/145 C&I
	223	33	Disclosure of non-current assets or disposal groups classified as held for sale [text block]	29/145 C&I
	224	34	Disclosure of investments accounted for using equity method [text block]	39/145 C&I
	225	35	Disclosure of trade and other receivables [text block]	118/145 C&I
	226	36	Disclosure of trade and other payables [text block]	76/145 C&I
	227	37	Disclosure of research and development expense [text block]	8/145 C&I

Section	No. of concepts (total)	No. of concepts (this section)	Concept	Occurrence ⁷
	228	38	Disclosure of auditors' remuneration [text block]	30/145 C&I
	229	39	Disclosure of information about key management personnel [text block]	38/145 C&I
	230	40	Disclosure of tax receivables and payables [text block]	15/145 C&I
	231	41	Disclosure of authorisation of financial statements [text block]	8/145 C&I
	232	42	Disclosure of available-for-sale assets [text block]	20/145 C&I
	233	43	Disclosure of treasury shares [text block]	8/145 C&I
	234	44	Disclosure of depreciation and amortisation expense [text block]	10/145 C&I
	235	45	Disclosure of interest expense [text block]	8/145 C&I
	236	46	Disclosure of prepayments and other assets [text block]	12/145 C&I
	237	47	Disclosure of accrued expenses and other liabilities [text block]	25/145 C&I
	238	48	Disclosure of going concern [text block]	3/145 C&I
	239	49	Disclosure of accounting judgements and estimates [text block]	57/145 C&I
	240	50	Disclosure of investments [text block]	54/145 C&I
	241	51	Disclosure of deferred income [text block]	18/145 C&I
	242	52	Disclosure of restricted cash and cash equivalents [text block]	8/145 C&I
	243	53	Disclosure of non-controlling interests [text block]	9/145 C&I
	244	54	Disclosure of profit (loss) from operating activities [text block]	13/145 C&I
	245	55	Disclosure of cost of sales [text block]	11/145 C&I
	246	56	Disclosure of basis of consolidation [text block]	110/145 C&I
	247	57	Disclosure of changes in accounting policies [text block]	13/145 C&I
Accounting policies	248	1	Description of accounting policy for employee benefits [text block]	121/145 C&I
	249	2	Description of accounting policy for segment reporting [text block]	69/145 C&I
	250	3	Description of accounting policy for foreign currency translation [text block]	131/145 C&I
	251	4	Description of accounting policy for property, plant and equipment [text block]	124/145 C&I
	252	5	Description of accounting policy for intangible assets other than goodwill [text block]	32/145 C&I
	253	6	Description of accounting policy for intangible assets and goodwill [text block]	70/145 C&I
	254	7	Description of accounting policy for investment property [text block]	16/145 C&I
	255	8	Description of accounting policy for construction in progress [text block]	8/145 C&I
	256	9	Description of accounting policy for business combinations and goodwill [text block]	18/145 C&I
	257	10	Description of accounting policy for goodwill [text block]	44/145 C&I
	258	11	Description of accounting policy for business	40/145 C&I

Section	No. of concepts (total)	No. of concepts (this section)	Concept	Occurrence ⁷
			combinations [text block]	
	259	12	Description of accounting policy for earnings per share [text block]	58/145 C&I
	260	13	Description of accounting policy for income tax [text block]	137/145 C&I
	261	14	Description of accounting policy for leases [text block]	111/145 C&I
	262	15	Description of accounting policy for trade and other receivables [text block]	66/145 C&I
	263	16	Description of accounting policy for trade and other payables [text block]	45/145 C&I
	264	17	Description of accounting policy for subsidiaries [text block]	20/145 C&I
	265	18	Description of accounting policy for transactions with related parties [text block]	13/145 C&I
	266	19	Description of accounting policy for issued capital [text block]	40/145 C&I
	267	20	Description of accounting policy for treasury shares [text block]	21/145 C&I
	268	21	Description of accounting policy for dividends [text block]	44/145 C&I
	269	22	Description of accounting policy for provisions [text block]	121/145 C&I
	270	23	Description of accounting policy for impairment of assets [text block]	63/145 C&I
	271	24	Description of accounting policy for impairment of financial assets [text block]	18/145 C&I
	272	25	Description of accounting policy for impairment of non-financial assets [text block]	43/145 C&I
	273	26	Description of accounting policy for borrowings [text block]	43/145 C&I
	274	27	Description of accounting policy for borrowing costs [text block]	46/145 C&I
	275	28	Description of accounting policy for research and development expense [text block]	47/145 C&I
	276	29	Description of accounting policy for financial assets [text block]	59/145 C&I
	277	30	Description of accounting policy for financial liabilities [text block]	27/145 C&I
	278	31	Description of accounting policy for financial instruments [text block]	76/145 C&I
	279	32	Description of accounting policy for derivative financial instruments and hedging [text block]	26/145 C&I
	280	33	Description of accounting policy for derivative financial instruments [text block]	38/145 C&I
	281	34	Description of accounting policy for hedging [text block]	9/145 C&I
	282	35	Description of accounting policy for non-current assets or disposal groups classified as held for sale [text block]	30/145 C&I
	283	36	Description of accounting policy for discontinued operations [text block]	10/145 C&I

Section	No. of concepts (total)	No. of concepts (this section)	Concept	Occurrence ⁷
	284	37	Description of accounting policy for non-current assets or disposal groups classified as held for sale and discontinued operations [text block]	17/145 C&I
	285	38	Description of accounting policy for investments [text block]	21/145 C&I
	286	39	Description of accounting policy for investment in associates and joint ventures [text block]	10/145 C&I
	287	40	Description of accounting policy for restricted cash and cash equivalents [text block]	9/145 C&I
	288	41	Description of accounting policy for expenses [text block]	9/145 C&I
	289	42	Description of accounting policy for finance income and costs [text block]	19/145 C&I
	290	43	Description of accounting policy for finance costs [text block]	9/145 C&I
	291	44	Description of accounting policy for share-based payment transactions [text block]	67/145 C&I
	292	45	Description of accounting policy for fair value measurement [text block]	14/145 C&I
	293	46	Description of accounting policy for cash flows [text block]	12/145 C&I
	294	47	Description of accounting policy for depreciation expense [text block]	7/145 C&I
	295	48	Description of accounting policy for functional currency [text block]	12/145 C&I
	296	49	Description of accounting policy for transactions with non-controlling interests [text block]	11/145 C&I
	297	50	Description of accounting policy for environment related expense [text block]	6/145 C&I
	298	51	Description of accounting policy for biological assets [text block]	3/145 C&I

Appendix B: Excluded concepts with rationale for exclusion

Below is the list of excluded concepts with rationale for exclusion.

Concept	Rationale for exclusion
Non-current securities	Overlap with "Investments"
Current securities	Overlap with "Investments"
Securities	Overlap with "Investments"
Marketing expense	Overlap with "Sales and marketing expense"
Expenses by function including cost of sales	Separate presentation of "Cost of sales" is required by IAS 1.103 (therefore this concept could potentially contradict with disclosure requirement)
Increase (decrease) through changes in scope of consolidation	Potential contradiction with IAS 27.12
Proceeds from loans	Overlap with "Proceeds from borrowings"
Repayment of loans	Overlap with "Repayment of borrowings"
Reserve for actuarial gains (losses) of defined benefit plans [member]	Potential contradiction with IAS 19.93D
Cash acquired on business combinations	Potential contradiction with IAS 7.42
Payments for changes in ownership interests in subsidiaries that do not result in loss of control, classified as investing activities	Potential contradiction with IAS 7.42A

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