

No.	Concept	Predecessor Parent
ACCEPTED		
1	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, property, plant and equipment	6 Cash flows from (used in) operating activities [abstract]
2	Description of accounting policy for emission rights [text block]	10 Disclosure of summary of significant accounting policies [text block]
3	Description of accounting policy for regulatory deferral accounts [text block]	5 Disclosure of summary of significant accounting policies [text block]
4	Description of accounting policy for service concession arrangements [text block]	5 Disclosure of summary of significant accounting policies [text block]
5	Currency swap contract [member]	5 Swap contract [member] - Classes of financial assets [axis]
6	Interest rate swap contract [member]	derived Swap contract [member] - Classes of financial assets [axis]
7	Current fuel	6 Classes of current inventories [abstract]
8	Revenue from sale of electricity	5 Revenue from sale of goods
9	Power generating assets [member]	6 Property, plant and equipment [member] - Classes of property, plant and equipment [axis]
10	Service concession rights [member]	5 Copyrights, patents and other industrial property rights, service and operating rights [member] - Classes of intangible assets other than goodwill [axis]
11	Payables for purchase of non-current assets	5 Trade and other payables [abstract]
12	Current payables for purchase of non-current assets	5 Trade and other current payables [abstract]
13	Non-current payables for purchase of non-current assets	5 Trade and other non-current payables [abstract]
14	Payables for purchase of energy	9 Trade payables
15	Current payables for purchase of energy	9 Current trade payables
16	Non-current payables for purchase of energy	9 Non-current trade payables

No.	Concept	Precedence Parent
17	Donations and subsidies expense	5 Material income and expense [abstract]
18	Energy transmission charges	6 Services expense
19	Cost of merchandise sold	derived Expenses by nature [abstract]
20	Cost of purchased energy sold	7 Cost of merchandise sold
TO BE SPECIFICALLY DISCUSSED WITH ITCG		
1	Plant and equipment [member]	8 Property, plant and equipment [member] - Classes of property, plant and equipment [axis]
2	Plant and machinery [member]	9 Property, plant and equipment [member] - Classes of property, plant and equipment [axis]
3	Machinery and equipment [member]	7 Property, plant and equipment [member] - Classes of property, plant and equipment [axis]
4	Transmission network assets [member]	5 Property, plant and equipment [member] - Classes of property, plant and equipment [axis]
REJECTED		
1	Other operating expenses	27
2	Raw materials and consumables	17
3	Revenue from sale of gas	4
4	Capital expenditure	12

No.	Concept	Precedence Parent
5	Buildings, including improvements [member]	5
6	Environmental provision [member]	6
7	Current other payables and accrued expenses	6
8	Rent and lease expenses	6