

No.	Activity	Element	Placement	Occurrence	Comments
1	Agriculture	Revenue from sale of agricultural produce	Revenue	9 / 50	
2	Agriculture	Revenue from sale of alcohol and alcoholic drinks	Revenue	7 / 50	
3	Agriculture	Revenue from sale of sugar	Revenue	5 / 50	
4	Agriculture	Adjustments for gains (losses) on change in fair value less costs to sell of biological assets	CF Operating	18 / 50	
5	Agriculture	Adjustments for decrease (increase) in biological assets	CF Operating	6 / 50	
6	Agriculture	Current agricultural produce	Inventories	5 / 50	
7	Agriculture	Biological assets by group [axis]	Biological assets		existing disclosure requirement
8	Agriculture	Biological assets, group [member]	Biological assets		existing disclosure requirement
9	Agriculture	Living animals [member]	Biological assets	6 / 50	
10	Agriculture	Plants [member]	Biological assets	6 / 50	
11	Agriculture	Biological assets [axis]	Biological assets	10 / 50	
12	Agriculture	Current biological assets [member]	Biological assets	10 / 50	
13	Agriculture	Non-current biological assets [member]	Biological assets	10 / 50	
14	Agriculture	Agricultural produce by group [axis]	Biological assets	5 / 50	
15	Agriculture	Agricultural produce, group [member]	Biological assets	5 / 50	
16	Agriculture	Output of agricultural produce	Biological assets	6 / 50	
17	Agriculture	Area of land used for agriculture	Biological assets	16 / 50	
18	Agriculture	Number of living animals	Biological assets	6 / 50	
19	Agriculture	Income from government grants related to agricultural activity	Biological assets	3 / 50	IAS 41.57 "An entity shall disclose the following related to agricultural activity covered by this Standard: (a) the nature and extent of government grants recognised in the financial statements" - this element may qualify as "extent".
20	Agriculture	Additions from subsequent expenditure recognised as asset, biological assets	Biological assets	6 / 50	Used to replace 'Capitalised costs, biological assets'
21	Agriculture	Additions from acquisitions, biological assets	Biological assets	IAS 41.50(b)	
22	Leisure	Revenue from hotel operations	Revenue	10 / 50	
23	Leisure	Revenue from rendering of occupancy services	Revenue	7 / 50	
24	Leisure	Revenue from sale of food and beverage	Revenue	8 / 50	
25	Leisure	Revenue from rendering of gaming services	Revenue	6 / 50	
26	Leisure	Cost of sales, hotel operations	Analysis of income a	5 / 50	
27	Leisure	Cost of sales, occupancy services	Analysis of income a	5 / 50	
28	Leisure	Cost of sales, food and beverage	Analysis of income a	derived	to complete the same breakdown as for revenue
29	Leisure	Current food and beverage	Inventories	14 / 50	
30	Leisure	Gaming licences [member]	Intangible assets	6 / 50	
31	Franchises	Franchise fee income	Analysis of income a	10 / 50	
32	Franchises	Franchises [member]	Intangible assets	14 / 50	
33	Franchises	Licences [member]	Intangible assets	derived	to complete breakdown of "Licences and franchises [member]"
34	Franchises	Description of accounting policy for franchise fees	List of accounting pc	16 / 50	
35	Retail	Description of accounting policy for discounts and rebates	List of accounting pc	5 / 50	
36	General - Agricu	Cash advances and loans from related parties	CF Financing	derived	
37	General - Agricu	Cash repayments of advances and loans from related parties	CF Financing	derived	
38	General - Agricu	Utilities expense	Analysis of income a	6 / 50	
39	General - Retail	Selling expense	Analysis of income a	12 / 50	breakdown of "Selling, general and administrative expense"

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41	General - Retail	General and administrative expense	Analysis of income a	10 / 50	breakdown of "Selling, general and administrative expense"
40	General - Retail	Advertising expense	Analysis of income a	5 / 50	
42	General - Agricu	Current packaging and storage materials	Inventories	6 / 50	
43	General - Retail	Current inventories in transit	Inventories	5 / 50	
44	General - Leisuri	Receivables due from associates	Receivables	6 / 50	plus current & non-current version
45	General - Leisuri	Receivables due from joint ventures	Receivables	derived	to complete the Taxonomy, plus current & non-current version
46	General - Agricu	Current excise tax payables	Payables	5 / 50	
47	General - Retail	Non-current debt instruments issued	Other liabilities	7 / 50	breakdown of "Debt instruments issued"
48	General - Retail	Current debt instruments issued	Other liabilities	derived	to complete the breakdown of "Debt instruments issued"
49	General - Agricu	Net debt	Subclassifications of	8 / 50	
50	General - Agricu	Actuarial gains (losses) arising from experience adjustments, net defined benefit liability (asset)	Employee benefits	10 / 50	
51	General - Agricu	Actuarial assumption of mortality rates	Employee benefits	5 / 50	plus equivalent member (for sensitivity analysis in IAS 19.145)
52	General - Agricu	Actuarial assumption of retirement age	Employee benefits	6 / 50	plus equivalent member (for sensitivity analysis in IAS 19.145)
53	General - Agricu	Actuarial assumption of life expectancy after retirement	Employee benefits	5 / 50	plus equivalent member (for sensitivity analysis in IAS 19.145)
54	General - Agricu	Description of accounting policy for exceptional items	List of accounting pc	8 / 50	

REJECTED

No.	Activity	Element	Placement	Occurrence	Comments
1	General - Agricu	Gross revenue	Revenue	5 / 50	Revenue is defined as a net value ("excluding amounts collected on behalf of third parties, for example some sales taxes"). Consequently, the term "gross revenue" is doubtful under IFRS.
2	General - Agricu	Sales taxes	Revenue	3 / 50	See above - this element is a consequence of reporting "gross revenue". It includes, for example, excise taxes.
3	Agriculture	Current agricultural products	Inventories	count?	Some entities report inventories of agricultural products (products being the result of processing of agricultural produce - see IAS 41.4). However, those entities do not report other types of "Finished goods" or "Work-in-progress", therefore these items can be used. In addition, we note that entities usually use specific, detailed labels (such as "sugar", "palm oil" etc), rather than a label of "agricultural products".
4	General - Agricu	Creditor days	Payables	6 / 50	This is a ratio, likely to be calculated differently by various entities. Historically, we have not included elements in the Taxonomy that are performance measures represented by ratios (except for EPS).