Background

• The IFRS Foundation tags illustrative examples accompanying the IFRS Standards using IFRS Taxonomy elements and XBRL/Inline XBRL.

• The tagged examples illustrate the use of the IFRS Taxonomy which in turn may support accurate tagging.

• The files are published on the Foundation’s website
What has changed?

• We recently introduced the following **technical changes to the Inline XBRL files:**
  – Introduction of a viewing mechanism for underlying data (see next slide)
  – Update to the most up to date inline XBRL 1.1 specification

• **No changes to the content** covered by the examples or the tagging
IFRS Taxonomy 2017 – Illustrative examples

Reconciliation of changes in property, plant and equipment

Synthetic example on the base of illustrative example from IFRS for SMEs demonstrating the reconciliation of gross carrying amount, accumulated depreciation and carrying amount of property, plant and equipment using detailed XBRL tagging.

<table>
<thead>
<tr>
<th></th>
<th>Year ended 31-Dec-2012</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Land and buildings</td>
</tr>
<tr>
<td>Gross carrying amount</td>
<td></td>
</tr>
<tr>
<td>Property, plant and equipment at beginning of period</td>
<td>€ 1,960,000</td>
</tr>
</tbody>
</table>
PPE – example continued

IFRS Taxonomy

Reconciliation

Synthetic example: accumulated depreciation

Gross carrying amount

Property, plant and equipment

1,102,045

e2011_GrossCarryingAmountMember_FixturesAndFittingsMember

0

0

EUR

Calculation of gross carrying amount, tagging.
Next steps

• We aim to publish the files in **early to mid December 2017**
  – These files relate to the set of examples issued for the 2017 annual IFRS Taxonomy

• We will continue to provide inline XBRL files whenever a new annual taxonomy becomes available
ITCG review and questions

1. ITCG technical review
   — discussion of comments received so far
   — any other technical issues?

2. Do you have any other suggestions to improve the viewing of the Inline XBRL files?