IFRS Foundation

Staff paper

Agenda reference 2

IFRS Taxonomy Consultative Group (ITCG) meeting

Date	**06 October 2025**
Project	**Digital Financial Reporting**
Topic	**General improvements update – Text elements review**
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This paper has been prepared for discussion at a public meeting of the ITCG. This paper does not represent the views of the International Accounting Standards Board (IASB), the International Sustainability Standards Board (ISSB), or any individual IASB or ISSB member. Any comments in the paper do not purport to set out what would be an acceptable or unacceptable application of IFRS® Accounting Standards or IFRS Sustainability Disclosure Standards.

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Purpose of this session

1. To update ITCG members on the review of text elements in the accounting taxonomy
2. To report analysis done because of ITCG advice from previous ITCG meeting

Questions for ITCG members

Question 1—Do you agree with our interpretation of the academic literature?

Question 2—Do you know of any further studies that it would be useful to consider?

Question 3—Do you agree that the approach to, and level of, element removal considered should not adversely affect filing programmes?

Recap

Summary of previous ITCG discussions

In the ITCG meeting in March, staff presented an overview of **general improvements to the narrative elements** in the IFRS Accounting Taxonomy, updating ITCG on progress in July.

Two areas of improvements are contemplated:

- Reducing the number of detailed granular narrative elements by retrospectively applying our new modelling policy
- Signposting the purpose of large-scale text block elements, and indicating relationships between them

Change in general modelling policy for granular narrative elements

Historically, IASB policy was to create separate narrative elements for *each distinguishable narrative presentation or disclosure requirement* – with the aim of maximising the identification of disclosures with the specific part of the Standards to which they related.

Recently, the IASB and ISSB **changed policy** to instead create separate narrative elements for disclosure requirements that are expected to be *'separately understandable'* and *'readily identifiable'*.

The objective of this new policy is to optimise the balance of value of the tagged information to users against preparation effort for preparers. The natural drawback is that narrative disclosure requirements need to be assessed using much more case-by-case judgement.

We have reviewed the existing granular narrative elements to identify elements which, applying our newer policy for narrative elements, would be eliminated or modelled differently. We propose to remove or re-model these elements.

Feedback we received from ITCG members

In the July meeting, ITCG members:

- suggested considering *academic research* on use and tagging of narrative information
- suggested using *analysis of tag usage* from ESMA, EDGAR and other programmes to guide decisions
- raised concerns about removing elements that might be useful in the future, or that were included in the ESMA mandatory elements list

Academic research

Academic research

- Academic research on XBRL tagging of narrative disclosures **remains limited**
- We identified **three academic papers** that are most relevant to our focus area
- We extracted the key findings related to narrative disclosures and assessed them to reflect **practical implications and considerations for standard-setting**

Academic research papers	
1	The impact of tagging qualitative financial information on investor decision making: Implications for XBRL (2012)
2	eXtensible Business Reporting Language (XBRL): A Review and Implications for Future Research (2020)
3	Measuring Accounting Reporting Complexity with Customized Extensions XBRL – A Behavioral Economics Approach (2019)

Academic research insights

1	Finding	• Non-professional investors benefit from streamlined tagging, focusing on fewer, more relevant disclosures
	Our assessment	• **Overly granular tags can overwhelm users** and reduce decision-making efficiency • Reducing granular narrative elements also allows them to concentrate on the most critical elements, improving the efficiency of their information
2	Finding	• Highlights a potential to perform more accurate and comprehensive analyses of financial statement disclosures using **Natural Language Processing (NLP)** tools
	Our assessment	• Reducing the number of granular narrative elements might **not hinder analyses.** With the use of NLP tools to process entire blocks of text, users can still extract valuable insights without needing highly granular narrative elements
3	Finding	• IFRS filers show significantly **higher extension rates** than US GAAP filers due to the principles-based nature of IFRS
	Our assessment	• Taxonomy includes many granular narrative elements, potentially **signalling to preparers** that if they could not find a “best fit” element for their disclosures, they will need to **create extensions** • Reducing the number of granular narrative elements could reduce the habit of creating extensions

See Appendix A for more details of findings from academic research papers and our assessments

Question

Question 1—Do you agree with our interpretation of the academic literature?

Question 2—Do you know of any further studies that it would be useful to consider?

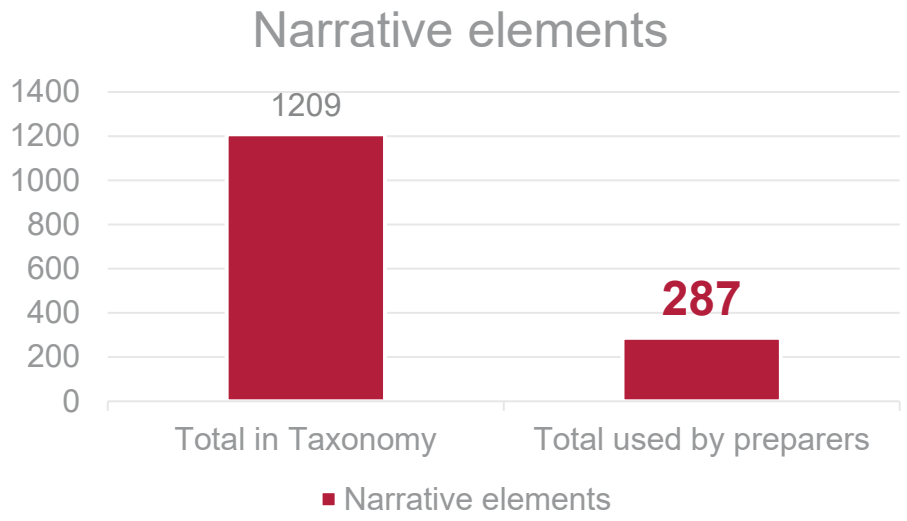
Analysis of filings

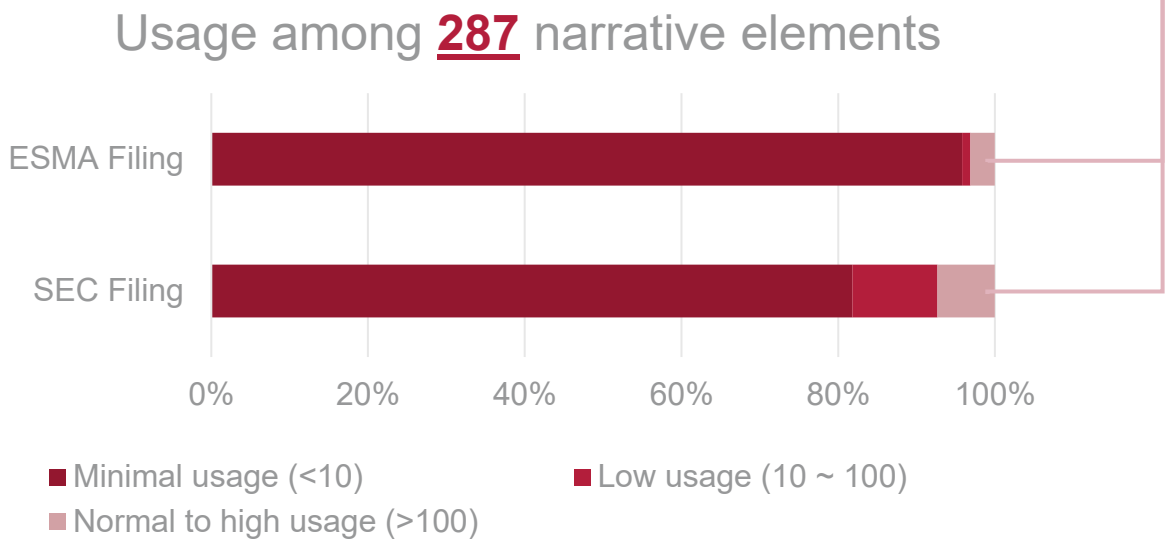
Analysis of tag usage based on Calcbench data

Data range from 2020 to 2022

High usage only on certain elements, for example:

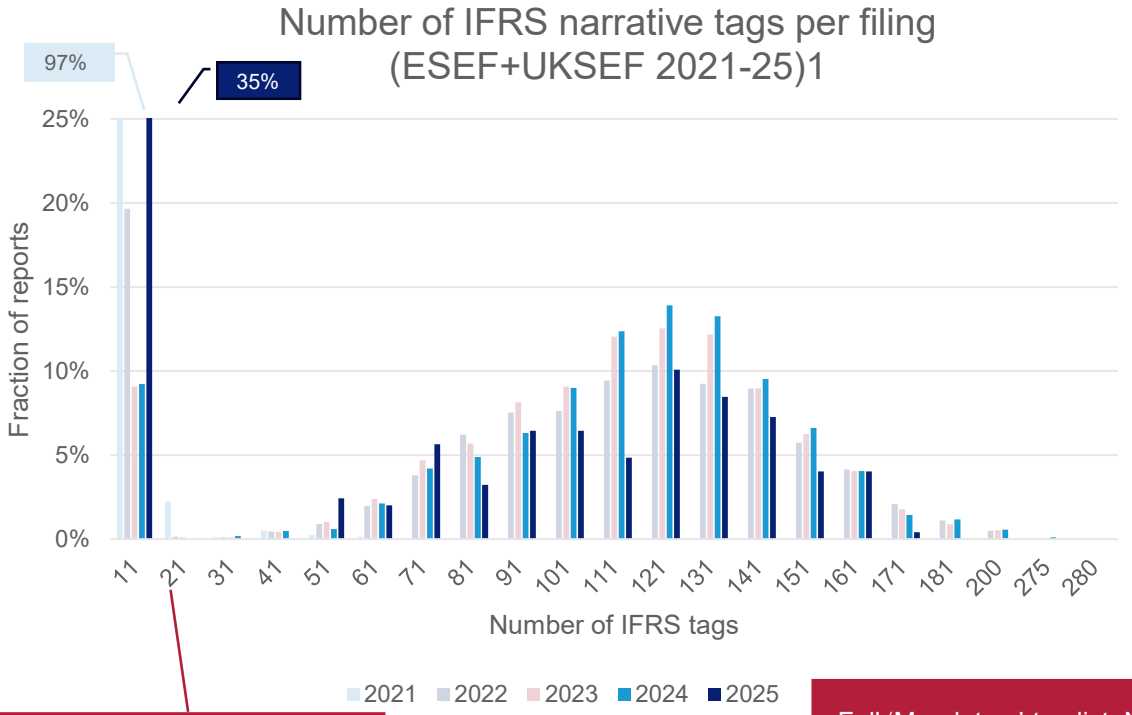
- Country of incorporation
- Country of incorporation of subsidiary
- Domicile of entity
- Borrowings, maturity
- …

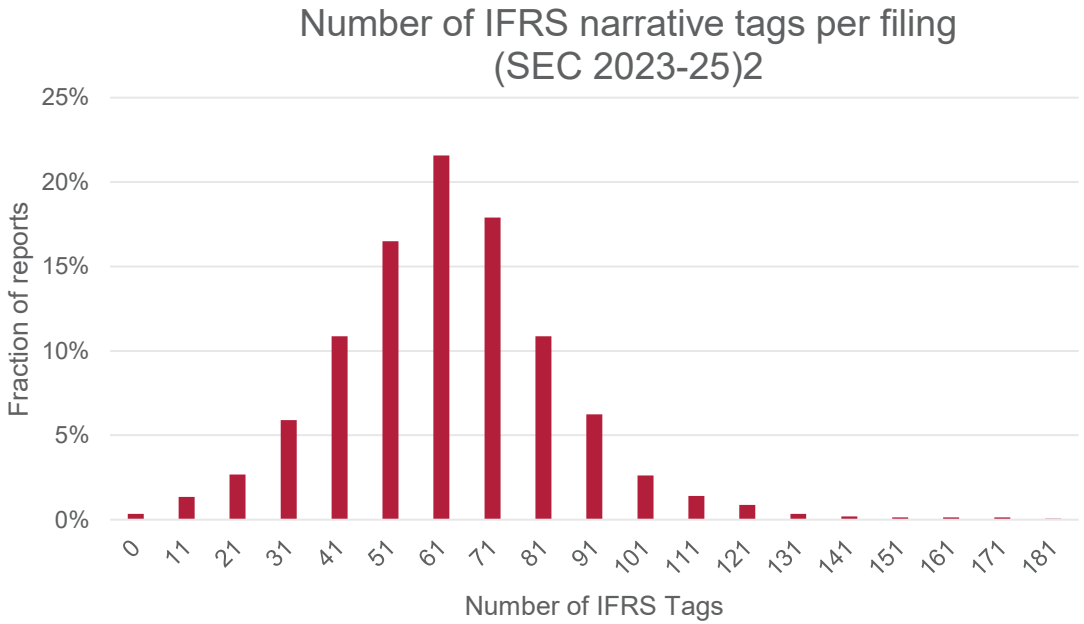




- Focus on US and Europe/UK data is due to limited availability of comparable structured data from other jurisdictions, and limited use of narrative tagging in other programmes
- ESMA and SEC currently require only a subset/limited use of narrative elements.
- ESMA is considering changes that should simplify the use of narrative elements, focusing on minimising nesting and tagging identifiable sections, but might also increase the use of mid-level text elements (tables and other sub-note narrative elements). Enhancing the taxonomy to reduce confusion between elements and to eliminate excessively detailed elements could assist.

Analysis of tag usage based on source reports





Tagging of primary numbers only, just entity and report identification info.[3]

7 narrative non-IFRS tags per filing on average

Full 'Mandatory' tag list. Notes, sections of notes, some detailed narrative elements.

Block tagging of notes.

Approximately 105 non-IFRS narrative tags per filing on average

1 13426 reports indexed on filings.xbrl.org, 700 different IFRS narrative tags used (71.2 per filing). 7177 extension narrative tags (6.9 per filing)
2 1493 IFRS using FPI reports in date range on EDGAR, 818 different IFRS narrative tags used (68.0 per filing). 44256 extension narrative tags (105 per filing)
3 2021 no tagging of notes required. 2025 initial filings dominated by Danish Quarterly reports with no tagging of notes

Usage of elements proposed for removal

Few elements that are proposed to be removed have been used by ESRS or SEC reporters.

- 52 have been used by ESEF filers, only 1 by more than 0.4% of filings
- 70 have been used by SEC filers (2023-25), only 13 in more than 1% of filings

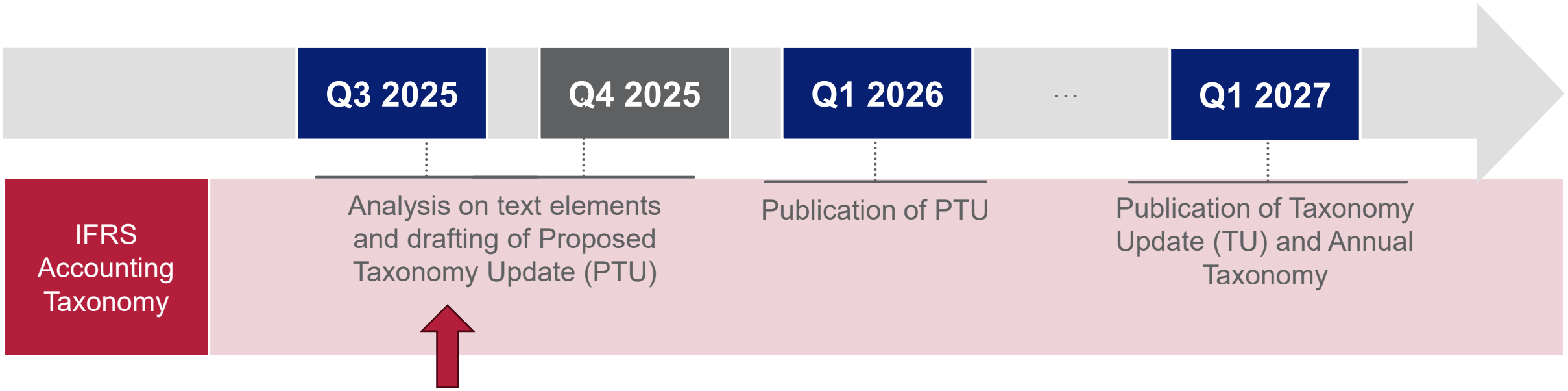
In each case we think that suitable alternative elements will be retained and that the removal will likely improve the ease and usefulness of tagging without reducing the usefulness of the resulting data. See Appendix B for examples.

Question

Question 3—Do you agree that the approach to, and level of, element removal considered should not adversely affect tagging or specific filing programmes?

Next steps

Timeline for text elements general improvement



Appendix A

Academic papers

1	The impact of tagging qualitative financial information on investor decision making: Implications for XBRL
Authors	Vicky Arnold, Jean C. Bedard, Jillian R. Phillips, Steve G. Sutton (2012)

What this paper is about

This study investigates whether investors benefit from tagging complex narrative disclosures, specifically focusing on the Management's Discussion and Analysis (MD&A) section of SEC financial reports.

Key findings

- Non-professional investors use a more directive search strategy when using tagged information, while professional investors' search strategies remain unaffected
- Investors viewed fewer items relative to availability in the tagged format but made better use of key information
- The study suggests that tagging narrative information can enhance the decision-making process by making key information more accessible and salient. This increased accessibility enables investors to process information more efficiently, as they can focus on the most relevant disclosures without being overwhelmed by the volume of available data.

1 *(cont.)*	**The impact of tagging qualitative financial information on investor decision making: Implications for XBRL**
Authors	Vicky Arnold, Jean C. Bedard, Jillian R. Phillips, Steve G. Sutton (2012)

Assessment of how these findings support our project

- ✓ Non-professional investors use a more directive search strategy
  - This suggests that when information is presented in a more streamlined tagged format (which could be archived by reducing the granular narrative elements), investors can more efficiently locate and focus on the information that is most relevant to their decision-making process.
- ✓ Investors in the tagged format did not feel the need to explore every item but focused on fewer, more relevant disclosures
  - This indicates that more granular elements is not always better for users to gather necessary information, and might overwhelm users
  - Reducing granular narrative elements also allows them to concentrate on the most critical elements, improving the efficiency of their information.

2	eXtensible Business Reporting Language (XBRL): A Review and Implications for Future Research
Authors	Rani Hoitash, Udi Hoitash, Landi Morris (2020)

What this paper is about

- This paper advances research related to XBRL by providing an overview of its adoption, data quality concerns, and the potential for future research using XBRL data

Key findings (related to narratives)

- TextBlock elements capture entire blocks of text, enabling detailed textual analysis
- Highlights a potential to perform more accurate and comprehensive analyses of financial statement disclosures using Natural Language Processing (NLP) tools

Assessment of how these findings support our project

✓ Reducing the number of granular narrative elements might not hinder analyses.

- With the use of NLP tools to process entire blocks of text, users can still extract valuable insights without needing highly granular narrative elements

3	Measuring Accounting Reporting Complexity with Customized Extensions XBRL – A Behavioral Economics Approach
Authors	Dirk Beerbaum, Maciej Piechocki, Julia M. Puaschunder (2019)

What this paper is about

- This paper introduces a new metric for Accounting Reporting Complexity (**ARC**) using the Extension Rate (**ER**) — the proportion of **customized XBRL tags** relative to total tags.
- It applies a behavioural economics lens to assess how complexity in digital financial reporting affects decision-making, comparability, and market efficiency.

Key findings

- Higher extension rates (**ER**) are associated with greater complexity, which can reduce comparability and complicate financial analysis.
- **IFRS filers show significantly higher extension rates (ER)** than US GAAP filers due to the principles-based nature of IFRS.

3 *(cont.)*	**Measuring Accounting Reporting Complexity with Customized Extensions XBRL – A Behavioral Economics Approach**
Authors	Dirk Beerbaum, Maciej Piechocki, Julia M. Puaschunder (2019)

Assessment of how these findings support our project

- ✓ Taxonomy includes many granular narrative elements
  - But if the filers could not find a “best fit” element for their disclosures, they will create extensions
  - Leading to higher extension rates, which in turn increase complexity and reduce comparability
- ✓ Reducing the number of granular narrative elements simplifies the taxonomy structure
  - Filers could use more broadly defined elements that are usable across many scenarios
  - Reduce the need to create extensions, which in turn increase reporting quality

Appendix B

Elements proposed for removal that have been used by SEC or ESEF filers.

Usage of elements proposed for removal, by SEC filers (1/4)

Element	Filings
Description of type of retirement benefit plan	0.54%
Description of retirement benefits promised to participants	0.20%
Explanation of changes in description of retirement benefit plan	0.20%
Explanation of adjustments that would be necessary to achieve fair presentation	0.20%
Explanation of financial effect of non-adjusting event after reporting period [text block]	1.27%
Description of acquiree	1.14%
Date of acquisition	2.08%
Description of how acquirer obtained control of acquiree	1.01%
Description of basis for determining amount of payment for contingent consideration arrangements and indemnification assets	0.20%
Description of estimate of range of undiscounted outcomes from contingent consideration arrangements and indemnification assets	0.07%
Description of valuation techniques and significant inputs used to measure non-controlling interest in acquiree measured at fair value	0.20%
Description of assets, liabilities, equity interests or items of consideration for which initial accounting is incomplete	0.20%
Description of reason for using presentation alternative	0.34%
Disclosure of reconciliation of financial assets subject to offsetting, enforceable master netting arrangements or similar agreements to individual line items in statement of financial position [text block]	0.47%
Disclosure of reconciliation of financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements to individual line items in statement of financial position [text block]	0.47%

Usage of elements proposed for removal, by SEC filers (2/4)

Element	Filings
Description of hedging instruments used to hedge risk exposures and how they are used	0.13%
Description of how entity determines economic relationship between hedged item and hedging instrument for purpose of assessing hedge effectiveness	0.20%
Description of how entity establishes hedge ratio and what sources of hedge ineffectiveness are	0.20%
Information about how designated risk component relates to hedged item in its entirety [text block]	0.20%
Description of how entity reflects its risk management strategy by using hedge accounting and designating hedging relationships that it frequently resets	0.13%
Description of objectives, policies and processes for managing risk	0.60%
Methods used to measure risk	0.40%
Description of changes in exposure to risk	0.54%
Description of changes in objectives, policies and processes for managing risk	0.34%
Description of changes in methods used to measure risk	0.20%
Description of how management determines concentrations	0.13%
Information on how entity determined whether credit risk of financial instruments has increased significantly since initial recognition	0.27%
Information on how instruments were grouped if expected credit losses were measured on collective basis	0.20%
Information on how entity determined that financial assets are credit-impaired financial assets	0.34%
Description of basis of inputs and assumptions and estimation techniques used to measure 12-month and lifetime expected credit losses	0.34%
Description of basis of inputs and assumptions and estimation techniques used to determine whether financial asset is credit-impaired financial asset	0.07%

Usage of elements proposed for removal, by SEC filers (3/4)

Element	Filings
Explanation of possibility of reimbursement, contingent liabilities	0.20%
Description of significant payment terms in contracts with customers	0.87%
Description of types of warranties and related obligations	0.07%
Disclosure of information about methods, inputs and assumptions used for measuring obligations for returns, refunds and other similar obligations [text block]	0.87%
Information about nature of lessee's leasing activities	1.07%
Information about lessee's exposure arising from variable lease payments	0.20%
Information about lessee's exposure arising from extension options and termination options	1.21%
Information about exposure arising from leases not yet commenced to which lessee is committed	0.40%
Information about restrictions or covenants imposed by leases on lessee	0.20%
Information about sale and leaseback transactions	0.34%
Description of vesting requirements for share-based payment arrangement	12.94%
Description of maximum term of options granted for share-based payment arrangement	6.50%
Description of method of settlement for share-based payment arrangement	2.35%
Disclosure of analysis of present value of defined benefit obligation that distinguishes nature, characteristics and risks [text block]	2.61%
Description of nature of interest in funds	0.27%
Description of restrictions on access to assets in funds	0.20%

Usage of elements proposed for removal, by SEC filers (4/4)

Element	Filings
Description of factors used to identify entity's reportable segments	0.94%
Description of types of products and services from which each reportable segment derives its revenues	0.47%
Description of sources of revenue for all other segments	0.13%
Description of basis of accounting for transactions between reportable segments	0.34%

Example - Share-based payment arrangements (1 of 2)

IFRS 2 paragraph 45 (a):

45 To give effect to the principle in paragraph 44, the entity shall disclose at least the following:

(a) a description of each type of share-based payment arrangement that existed at any time during the period, including the general terms and conditions of each arrangement, such as vesting requirements, the maximum term of options granted, and the method of settlement (eg whether in cash or equity). An entity with substantially similar types of share-based payment arrangements may aggregate this information, unless separate disclosure of each arrangement is necessary to satisfy the principle in paragraph 44.

Currently modelled as:

Disclosure of terms and conditions of share-based payment arrangement [line items]	
Description of share-based payment arrangement	2.5%
Description of vesting requirements for share-based payment arrangement	12.7%
Description of maximum term of options granted for share-based payment arrangement	6.7%
Description of method of settlement for share-based payment arrangement	1.2%
Method of settlement for share-based payment arrangement	
Date of grant of share-based payment arrangement	
Number of instruments granted in share-based payment arrangement	

Propose eliminating these individual text elements, **making clear this content should be included in parent** (via documentation label and refs).

Example - Share-based payment arrangements (2 of 2)

Two examples of disclosures using some of these elements

Grant date	Employees entitled	Number of instruments (thousands)	Issuance's details	Instrument terms	Vesting conditions	Expiration date
June 30, 2016	Officers and senior employees	3,035	An issuance of non-marketable and non-transferrable options, for no consideration, under the 2014 Equity Compensation Plan, as amended in June 2016 (hereinafter – the amended 2014 Equity Compensation Plan).	Upon exercise, each option may be converted into one ordinary share of NIS 1 par value of the Company.	3 equal tranches: (1) one third at the end of 12 months after the grant date (2) one third at the end of 24 months after the grant date (3) one third at the end of 36 months after the grant date	June 30, 2023
September 5, 2016	Former chairman of BOD	186				
February 14, 2017	Former CEO	114				February 14, 2024
June 20, 2017	Officers and senior employees	6,868				June 20, 2024
August 2, 2017	Former chairman of BOD	165				
March 6, 2018	Officers and senior employees	5,554				March 6, 2025
May 14, 2018	CEO	385				May 14, 2025
August 20, 2018	Former chairman of BOD	403				August 20, 2025
April 15, 2019	Officers and senior manager	13,242			2 equal tranches: (1) half at the end of 24 months after the grant date. (2) half at the end of 36 months after the grant date.	5 years after the grant date
June 27, 2019	CEO	3,512				
May 29, 2019 *	Chairman of BOD	2,169				
June 30, 2021	Senior employees	647				
February 8, 2022	Senior employees	9,294			3 equal tranches: (1) one third at the end of 12 months after the grant date (2) one third at the end of 24 months after the grant date (3) one third at the end of 36 months after the grant date	
March 30, 2022	CEO	1,941				
March 30, 2022	Chairman of BOD	1,055				
February 14, 2023	Senior managers	461				
April 4, 2024	Officers and senior managers	12,333				

- Disclosure content and format vary widely
- Excess detail in model likely to make conformance and analysis more difficult, and encourage misuse of tags

Fiscal 2024

- On May 24, 2024, the Company amended the exercise price and expiry date of stock options to purchase a total of 350,000 common shares, the stock options issued to certain consultants of the Company on July 7, 2021. The Company reduced the exercise price of the options from $1.35 to $0.82 and to extend the expiry date of the Options from July 7, 2024, to July 7, 2027. The incremental fair value of $129,196 was recognized as a result of the amendment.
- On December 31, 2024, the Company amended the exercise price and expiry date of stock options to purchase a total of 500,000 common shares, the stock options issued to certain consultants of the Company on January 25, 2022. The Company reduced the exercise price of the options from $1.25 to $1.00 and to extend the expiry date of the Options from January 25, 2025, to January 25, 2027. The incremental fair value of $117,914 was recognized as a result of the amendment.
- On August 1, 2024, the Company granted an aggregate of 300,000 stock options to a consultant of the Company exercisable at $0.70 per share for a period of 2 years. The fair value of the share options was estimated at $57,378 on the date of grant using the Black-Scholes option pricing model, with the following assumptions: expected option life of 2 years, expected stock price volatility 65.61%, dividend payment during life of option was nil, risk free interest rate 3.36%, weighted average fair value per option $0.19, share price $0.59.
- On November 21, 2024, the Company granted an aggregate of 75,000 stock options to a consultant of the Company exercisable at $0.90 per share for a period of 3 years. The fair value of the share options was estimated at $30,046 on the date of grant using the Black-Scholes option pricing model, with the following assumptions: expected option life of 3 years, expected stock price volatility 70.73%, dividend payment during life of option was nil, risk free interest rate 3.35%, weighted average fair value per option $0.40, share price $0.85.

Usage of elements proposed for removal, by ESRS filers (1/3)

Element	Filings
Description of type of retirement benefit plan	0.02%
Description of retirement benefits promised to participants	0.01%
Description of any retirement benefit plan termination terms	0.01%
Explanation of financial effect of departure from IFRS	0.34%
Explanation of adjustments that would be necessary to achieve fair presentation	0.02%
Explanation of why entity not regarded as going concern	0.20%
Description of acquiree	0.02%
Description of how acquirer obtained control of acquiree	0.01%
Description of accounting for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	0.01%
Disclosure of reconciliation of financial assets subject to offsetting, enforceable master netting arrangements or similar agreements to individual line items in statement of financial position [text block]	0.05%
Disclosure of reconciliation of financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements to individual line items in statement of financial position [text block]	0.05%
Description of hedging instruments used to hedge risk exposures and how they are used	0.03%
Description of how entity establishes hedge ratio and what sources of hedge ineffectiveness are	0.01%
Information about how designated risk component relates to hedged item in its entirety [text block]	0.02%
Description of objectives, policies and processes for managing risk	0.07%
Description of shared characteristic for concentration	0.02%
Additional information about entity exposure to risk	0.02%
Information on how entity determined whether credit risk of financial instruments has increased significantly since initial recognition	0.01%
Information about entity's definitions of default	0.02%
Information on how entity determined that financial assets are credit-impaired financial assets	0.01%
Information on entity's write-off policy	0.05%
Information on how requirements for modification of contractual cash flows of financial assets have been applied	0.02%

Usage of elements proposed for removal, by ESRS filers (2/3)

Element	Filings
Description of basis of inputs and assumptions and estimation techniques used to measure 12-month and lifetime expected credit losses	0.04%
Description of basis of inputs and assumptions and estimation techniques used to determine whether credit risk of financial instruments have increased significantly since initial recognition	0.01%
Description of basis of inputs and assumptions and estimation techniques used to determine whether financial asset is credit-impaired financial asset	0.01%
Description of how forward-looking information has been incorporated into determination of expected credit losses	0.03%
Description of inputs used in fair value measurement, assets	0.04%
Description of inputs used in fair value measurement, liabilities	0.01%
Description of segment in which non-current asset or disposal group held for sale is presented	0.01%
Explanation of estimated financial effect of contingent liabilities	0.01%
Indication of uncertainties of amount or timing of outflows, contingent liabilities	0.01%
Explanation of estimated financial effect of contingent assets	0.01%
Description of types of warranties and related obligations	0.04%
Disclosure of information about methods, inputs and assumptions used for measuring obligations for returns, refunds and other similar obligations [text block]	0.03%
Information about nature of lessee's leasing activities	0.02%
Information about restrictions or covenants imposed by leases on lessee	0.02%
Information about sale and leaseback transactions	0.02%
Information about nature of lessor's leasing activities	0.04%
Description of method of settlement for share-based payment arrangement	0.02%
Disclosure of analysis of present value of defined benefit obligation that distinguishes nature, characteristics and risks [text block]	0.13%
Explanation of relationship between insurance finance income (expenses) and investment return on assets	0.02%

Usage of elements proposed for removal, by ESRS filers (3/3)

Element	Filings
Description of approach used to determine relative weighting of benefits provided by insurance coverage and investment-related service, insurance contracts with direct participation features	0.02%
Description of objectives, policies and processes for managing risks that arise from contracts within scope of IFRS 17	0.01%
Description of methods used to measure risks that arise from contracts within scope of IFRS 17	0.01%
Description of factors used to identify entity's reportable segments	0.07%
Description of judgements made by management in applying aggregation criteria for operating segments	0.05%
Description of types of products and services from which each reportable segment derives its revenues	0.02%
Description of sources of revenue for all other segments	0.01%
Description of basis of accounting for transactions between reportable segments	0.01%
Description of nature of differences between measurements of reportable segments' profits or losses and entity's profit or loss before income tax expense or income and discontinued operations	0.04%

Example – Departure from requirement of an IFRS (IAS 8)

6F When an entity departs from a requirement of an IFRS in accordance with paragraph 6E, it shall disclose:

(a) that management has concluded that the financial statements present fairly the entity's financial position, financial performance and cash flows;

(b) that it has complied with applicable IFRSs, except that it has departed from a particular requirement to achieve a fair presentation;

(c) the title of the IFRS from which the entity has departed, the nature of the departure, including the treatment that the IFRS would require, the reason why that treatment would be so misleading in the circumstances that it would conflict with the objective of financial statements set out in the Conceptual Framework, and the treatment adopted; and

(d) for each period presented, the financial effect of the departure on each item in the financial statements that would have been reported in complying with the requirement.

6I In the extremely rare circumstances in which management concludes that compliance with a requirement in an IFRS would be so misleading that it would conflict with the objective of financial statements set out in the Conceptual Framework, but the relevant regulatory framework prohibits departure from the requirement, the entity shall, to the maximum extent possible, reduce the perceived misleading aspects of compliance by disclosing:

(a) the title of the IFRS in question, the nature of the requirement, and the reason why management has concluded that complying with that requirement is so misleading in the circumstances that it conflicts with the objective of financial statements set out in the Conceptual Framework; and

(b) for each period presented, the adjustments to each item in the financial statements that management has concluded would be necessary to achieve a fair presentation.

Management conclusion on fair presentation as consequence of departure	String	IAS 8 6F a
Explanation of departure from IFRS	String	IAS 8 6F b, IAS 8 6F c
Explanation of financial effect of departure from IFRS	String	IAS 8 6F d
Explanation of nature of requirement in IFRS and conclusion why requirement is in conflict with objective of financial statements set out in Framework	String	IAS 8 6I a
Explanation of adjustments that would be necessary to achieve fair presentation	String	IAS 8 6I b

Propose combining these three string items

Propose combining these two string items

Further examples

	Filers
Description of retirement benefit plan	0.2%
~~Description of type of retirement benefit plan~~	0.015%
~~Description of retirement benefits promised to participants~~	0.007%
~~Description of any retirement benefit plan termination terms~~	0.007%

IAS 26.26

Description of transaction recognised separately from acquisition of assets and assumption of liabilities in business combination, including how the transaction was accounted for	0
~~Description of accounting for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination~~	0.007%

IAS 3.B64(l)

Description of valuation techniques and inputs used in fair value measurement, assets†	0.015%
~~Description of inputs used in fair value measurement, assets~~	0.037%
Description of change in valuation technique used in fair value measurement and reasons for that change, assets	0
~~Description of reasons for change in valuation technique used in fair value measurement, assets~~	0

IFRS 13.93 (d)

Name and description of acquiree	0*
~~Description of acquiree~~	0.022%
Description of primary reasons for business combination and how acquirer obtained control	0.007%
~~Description of how acquirer obtained control of acquiree~~	0.007%
Description of factors that make up goodwill recognised	0.022%

IAS 3.B64

† Also equivalent for liabilities

* Also used by 2 (0.5%) SEC filings

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