IFRS® Accounting

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IFRS® Taxonomy Update

IFRS Accounting Taxonomy 2022—Update 1

General Improvements and Common Practice

IFRS® Foundation

IFRS® Accounting Taxonomy 2022

Update 1

General Improvements and Common Practice

IFRS® Accounting Taxonomy 2022—Update 1 *General Improvements and Common Practice* is issued by the IFRS Foundation (Foundation).

Contents

Introduction

Why has the IFRS® Foundation changed the IFRS Accounting Taxonomy?

This IFRS Taxonomy Update sets out changes to the IFRS Accounting Taxonomy 2022 reflecting general improvements and common reporting practice.

The IFRS Foundation (Foundation) changed the IFRS Accounting Taxonomy:

(a) to respond to feedback on the IFRS Accounting Taxonomy from users and preparers of tagged financial statements.

(b) to reflect the results of its empirical review of taxonomy elements (extensions) created by entities for use in their filings. The Foundation reviewed extensions created by entities that prepare their financial statements by applying IFRS Accounting Standards and file them under US Securities and Exchange Commission (SEC) requirements. The Foundation used the SEC data because at the time of the review this data was the only sizeable and easily accessible population of financial statements tagged using the IFRS Accounting Taxonomy. This data provides a reasonable basis for identifying common reporting practice because it comes from entities in a variety of jurisdictions and industries.

In accordance with the IFRS Accounting Taxonomy due process, the IFRS Taxonomy Review Panel has reviewed the changes included in this document, but has not approved them.[1]

What is common practice?

The common practice content of the IFRS Accounting Taxonomy reflects information that IFRS Accounting Standards do not explicitly require an entity to present or disclose but that entities nonetheless commonly present or disclose. The inclusion of common practice elements does not imply that IFRS Accounting Standards require the information these elements depict; nor do these elements provide guidance on how to implement IFRS Accounting Standards.

Including common practice content in the IFRS Taxonomy reduces the need for entities to create extensions. The content enables entities to tag their data more consistently with the tagging of other entities, which makes it easier for users of tagged financial statements to use and compare entities' data.

For further details about IFRS Accounting Taxonomy common practice content and the criteria the Foundation applies, please refer to *Using the IFRS Taxonomy—A guide to common practice content*.[2]

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1 The IFRS Taxonomy Review Panel consists of at least three, but not more than five, members of the International Accounting Standards Board. At least one senior member of the technical staff is also a member of this panel. For more details, please refer to the *Due Process Handbook*, available at:https://www.ifrs.org/content/dam/ifrs/publications/pdf-standards/english/2022/issued/part-c/due-process-handbook.pdf.

2 Available at: https://www.ifrs.org/-/media/feature/standards/taxonomy/general-resources/common-practice-guide.pdf.

What are general improvements?

General improvements are changes to the IFRS Accounting Taxonomy content other than those resulting from new (or amended) IFRS Accounting Standards or common reporting practice. For instance, general improvements may include:

(a) label changes to clarify the accounting meaning of an element. Such changes may help an entity find the right element and avoid making tagging errors or creating unnecessary extensions.

(b) an enhanced data model to assist with consistent tagging or to better reflect the presentation and disclosure requirements in issued IFRS Accounting Standards, in the IFRS Accounting Taxonomy.

Summary of changes

Table 1 summarises the changes made. The rest of the document describes each change in detail.

Change	Objective of the change
Deprecation of elements	
Updated the IFRS Accounting Taxonomy practice for the deprecation of elements. The update is to delay the deprecation of expired elements until three years after a new IFRS Accounting Standard becomes effective.	To enable an entity to tag comparative information when making disclosures required by a superseded IFRS Accounting Standard.
Earnings per share	
Added new numeric elements for the reconciliation of the denominator used in calculating basic and diluted earnings per share.	To help entities tag information consistently by improving the modelling of requirements in IFRS Accounting Standards and introducing more common practice elements, thereby making it easier for users to compare entities' tagged data.
Added a new table for disclosures relating to antidilutive instruments.	
Other Comprehensive Income (OCI)	
New common practice elements for OCI.	To reflect the correct OCI categories for items of other components of OCI.
Right-of-use assets	
Eliminated duplicate elements for right-of-use assets.	To help an entity tag the carrying amount of right-of-use assets consistently.
New common practice element to tag property, plant and equipment including right-of-use assets.	To enable users to determine when the amount reported for property, plant and equipment includes right-of-use assets, thereby improving comparability.

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Replaced text block element with abstract elements	
Replaced a text block element used as the parent of two groupings in the taxonomy with two abstract elements and clarified the labels of other text blocks.	To discourage an entity from using narrative elements to tag excessively large portions of financial statements, because this practice is unlikely to provide useful information.

Reading this update

This document uses taxonomy-specific terminology. For more information, please refer to the *Guide to Understanding the IFRS Taxonomy Update* and *Using the IFRS Taxonomy—A preparer's guide*.[3] Appendix A briefly explains IFRS Taxonomy terms used in this document.

In this IFRS Taxonomy Update, changes to the IFRS Taxonomy elements are shown in tables. New elements are shaded in green. Amended element labels or references are underlined to show added text and struck through to show deleted text. Existing elements provided for context only (with no changes) use grey text. Indents are used to show a taxonomy presentation (or calculation) parent–child relationship between IFRS Taxonomy elements.

In this document, the element label shown is the standard label, unless otherwise indicated.[4]

Documentation and guidance labels

The IFRS Accounting Taxonomy includes documentation and guidance labels for elements in the IFRS Accounting Taxonomy. Documentation labels describe in text the accounting meaning of each element. Guidance labels advise an entity on correctly using an element.

Documentation labels for the new elements are included in Appendix B to this document. Changes to documentation labels and new guidance labels are discussed throughout the document. The documentation and guidance labels are also available as a separate additional linkbase in the IFRS Accounting Taxonomy files and as a separate spreadsheet.

IFRS Accounting Taxonomy files

The changes resulting from this Update have been included in the IFRS Accounting Taxonomy 2023.

3 *Guide to Understanding the IFRS Taxonomy Update* is available at https://www.ifrs.org/-/media/feature/standards/taxonomy/general-resources/understanding-ifrs-taxonomy-update.pdf. *Using the IFRS Taxonomy—A preparer's guide* is available at https://www.ifrs.org/-/media/feature/resources-for/preparers/xbrl-using-the-ifrs-taxonomy-a-preparers-guide-january-2019.pdf.

4 For more information on element labels, see Appendix A and the 'Element labels' section of the *Preparer's guide*.

This document uses several abbreviations. 'ET' refers to element type and 'ER' to element reference type. Element type 'M' refers to monetary, 'DEC' to decimal, 'S' to shares, 'T' to text and 'TB' to text block. Reference type 'D' refers to disclosure, 'E' to example and 'CP' to common practice. A short code appended to labels is used to refer to axes and members: '(A)' refers to an axis, '(M)' refers to a member and '(DM)' refers to the default member of the axis.

Tagging comparative information reported in accordance with a superseded IFRS Accounting Standard

Delayed deprecation of elements relating to superseded IFRS Accounting Standards

1 Generally, a new (or amended) IFRS Accounting Standard requires an entity to make the transition to that new (or amended) IFRS Accounting Standard using one of these approaches:[5]

(a) prospective approach—an entity applies the new (or amended) IFRS Accounting Standard from the year of initial application onwards. The entity does not restate comparative information in accordance with the new or amended IFRS Accounting Standard and makes no adjustment to the opening balance of equity (or its components).

(b) retrospective approach—an entity restates comparative information and shows the restatement adjustment to the opening balance of equity (and its components) in the earliest period presented. The entity restates comparative information in accordance with the new or amended IFRS Accounting Standard.[6]

(c) cumulative catch-up approach—an entity shows the cumulative effect of initial application as an adjustment to the opening balance of equity in the period in which the entity initially applies the new (or amended) IFRS Accounting Standard. The entity does not restate comparative information in accordance with the new or amended IFRS Accounting Standard.

2 An entity using the prospective approach or the cumulative catch-up approach is not required to restate comparative information. These approaches are permitted by some new (or amended) IFRS Accounting Standards. For example, on the initial application date of IFRS 16 *Leases*, 1 January 2019, an entity had the option of using the cumulative catch-up approach to make the transition. If an entity selected this option, it could have recognised and

5 Note that IFRS Accounting Standards have not always used consistent terminology when describing the transition approach or approaches they require or allow.

6 Individual IFRS Accounting Standards allow various modifications to the 'pure' retrospective approach detailed in IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors*, most of which are still fundamentally a retrospective approach according to the classification given here, in that comparative information is restated, explaining the adjustment to the opening balance of equity.

measured comparative amounts in accordance with the requirements in IAS 17 *Leases* (the superseded IFRS Accounting Standard). Here is an example:

Future undiscounted lease commitments under the premises leases are as follows:

	IFRS 16 **2019** **£'000**	IAS 17 **2018** **£'000**
Within one year	1,073	986
In two to five years	3,132	3,206
More than five years	3,008	4,011
	7,213	**8,203**
Effect of discounting	**(771)**	–
Lease liability at 31 December 2019	**6,442**	–
Current	**898**	–
Non-current	**5,544**	–

Figure 1—Example transition disclosure on adoption of IFRS 16

3 The previous IFRS Accounting Taxonomy practice was to deprecate elements related to a superseded IFRS Accounting Standard in the annual taxonomy in the year the new (or amended) IFRS Accounting Standard became effective. For example, the disclosure elements relating to IAS 17 were included in the IFRS Taxonomy 2018 but were deprecated[7] in the IFRS Taxonomy 2019 because IFRS 16 became effective on 1 January 2019. Thus, in the IFRS Taxonomy 2019, the elements for tagging information that had been recognised, measured and disclosed under IAS 17 were deprecated.

4 The Foundation observed that entities used various approaches to tag non-restated comparative information. Entities:

(a) used elements related to the superseded IFRS Accounting Standard (from the deprecated entry point, or a previous IFRS Accounting Taxonomy version). However, such use is slightly complex, and not permitted in some filing regimes.

(b) created extensions, making the data difficult to interpret or to compare between entities.

(c) used elements related to the new (or amended) IFRS Accounting Standard—misleadingly indicating to users of the data that the amounts were based on the recognition and measurement approach in the new or amended Standard.

7 Deprecation is not the same as deletion. Deprecation means that an element is still available within the IFRS Taxonomy files but that the Foundation no longer recommends the use of that element. Deprecated elements are moved from the 'IFRS Full Standards entry point' to the 'Deprecated entry point'.

5 To help entities tag data consistently, the Foundation is making several changes to the IFRS Accounting Taxonomy practice that will affect the deprecation of elements related to superseded IFRS Accounting Standards. The Foundation will:

(a) no longer immediately deprecate the elements related to a superseded IFRS Accounting Standard if the new (or amended) IFRS Accounting Standard permits or requires a prospective transition approach, a cumulative catch-up transition approach or any other transition approach in which it is not required to restate comparative information.

(b) retain the elements related to such a superseded IFRS Accounting Standard for three years after the new (or amended) IFRS Accounting Standard becomes effective. The Foundation chose this three-year retention period because:

    (i) some jurisdictions require disclosure of two years of comparative information;

    (ii) some entities may have a reporting period of more than 12 months in some cases; and

    (iii) some entities may have an atypical reporting period, for example, December to November.

(c) delay the deprecation of the elements related to such a superseded IFRS Accounting Standard for Standards that expire on or after 1 January 2023 only. Therefore, the Foundation will not reinstate elements that have already been deprecated.

6 If a new (or amended) IFRS Accounting Standard requires the restatement of comparative information, the Foundation will continue to deprecate the elements related to a superseded IFRS Accounting Standard in the annual taxonomy in the year the new (or amended) IFRS Accounting Standard becomes effective.

7 This approach to delaying the deprecation of elements is consistent with the requirements in IFRS Accounting Standards that permit an entity to present or disclose comparative information using superseded IFRS Accounting Standards. The approach will make it easier for preparers to tag non-restated comparative information clearly and precisely using only one version of the IFRS Accounting Taxonomy and will reduce unnecessary extensions.

8 The Foundation acknowledges some disadvantages to this approach to delay the deprecation of elements. In particular, the approach risks that an entity might:

(a) tag new information that is prepared in accordance with the new or amended IFRS Accounting Standard with expired elements. When an element is deprecated, its tag is no longer available in the IFRS Accounting Taxonomy, which prompts an entity to change the tagging. If the tags are not deprecated, an entity might inappropriately continue to use the elements related to a superseded IFRS Accounting

Standard to tag information prepared according to a new IFRS Accounting Standard, even for the current reporting period.

(b) use the elements related to superseded disclosure requirements to tag voluntary disclosures. An entity might continue to provide voluntary disclosures based on superseded requirements and may use expired elements in the current reporting period.

9 However, in the Foundation's view, the advantages of the change in policy outweigh its disadvantages, and the risks described in paragraph 8 can be mitigated by:

(a) assigning appropriate identifiers to the elements relating to the superseded IFRS Accounting Standard to convey clearly that the element is expired (paragraphs 10–17), which will discourage an entity from using expired elements to tag information prepared in accordance with new or amended Standards; and

(b) providing necessary guidance in *Using the IFRS Taxonomy—A preparer's guide* (paragraphs 18–22), which will discourage an entity from using elements related to superseded disclosure requirements to tag voluntary disclosures.

Identification of expired elements

10 To enable an entity to identify expired elements more easily, the Foundation will:

(a) add a reference note to the element stating that it is expired (paragraphs 12–14);

(b) add a guidance label stating that the element should only be used to tag non-restated comparative information (paragraphs 15–16); and

(c) provide a formula to discourage the use of expired elements in the current reporting period (paragraph 17).

11 The Foundation also considered, and rejected, three alternative options while preparing this update:

(a) creating a new IFRS Accounting Taxonomy presentation group for all elements related to superseded IFRS Accounting Standards. The Foundation rejected this option because moving all expired elements into a new presentation group could lead to the loss of presentation and other relationships with the related elements. For example, if one element is moved into a different presentation group, it will lose any hierarchical and calculation relationships that it had with the other elements in the original structure. In the Foundation's view, such relationships are important in helping preparers to understand the meaning and context of a taxonomy element.

(b) adding a standard suffix to the element labels, such as 'for non-restated comparative information only'. The Foundation rejected this option because such a suffix would make the element label names excessively long. In the Foundation's view, if it adds a suitable guidance label, a suffix will be unnecessary.

(c) using a custom reference role for transitional elements. The Foundation rejected this option because using such a role would change the architecture of the IFRS Accounting Taxonomy. Keeping the architecture as stable as possible is one of the Foundation's objectives. Furthermore, this reference type would not be recognised by XBRL International.

Reference note for expired elements

12 The IFRS Accounting Taxonomy contains reference notes that show the effective and expiry dates of elements.

13 The Foundation will add a reference note to the elements related to any superseded IFRS Accounting Standard stating that these are expired elements and add the expiry date, for example, 'Expired 2023-01-01'.

14 The Foundation also plans, in future, to explain in the *Preparer's guide* that elements with the 'Expired' reference note should be used to tag non-restated comparative information only (see paragraphs 18–22). Thus, the references would follow the life cycle shown in Table 2.

Table 2—Elements relating to superseded and new IFRS Accounting Standards

	Reference notes	
Stage	**Elements related to the superseded IFRS Accounting Standard**	**Elements related to the new IFRS Accounting Standard**
From publication of an IFRS Accounting Standard until its effective date	'Effective 2017-01-01'	–
After effective date of the Standard until publication of a new IFRS Accounting Standard	No reference note	–
From publication of new IFRS Accounting Standard until its effective date	'Expiry date 2023-01-01'	'Effective 2023-01-01'

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	Reference notes	
After effective date of new IFRS Accounting Standard	'Expired 2023-01-01' Elements are retained in the annual IFRS Accounting Taxonomy	No reference note
Three years after effective date of new IFRS Accounting Standard	Elements are deprecated	No reference note

Guidance label for expired elements

15 The Foundation uses guidance labels to explain the correct use of elements, which helps preparers to avoid tagging errors, thereby improving the quality of tagged data.

16 The Foundation will add guidance labels to all the elements related to superseded IFRS Accounting Standards clearly stating that the expired element should only be used to tag non-restated comparative information:

Guidance label
<u>This element should be used to tag non-restated comparative information only.</u>

Formula to discourage the use of expired elements

17 The Foundation also intends to create a formula in the IFRS Accounting Taxonomy formula linkbase to discourage an entity from using expired elements when tagging financial information in the current reporting period. The updated formula would raise a warning if an 'expired' element is used in the current reporting period. For example, for elements in the IFRS Accounting Taxonomy 2023 that expire on 1 January 2023, the 2023 formula linkbase would contain a formula that would:[8]

> Raise a warning if any expired element is used for facts relating to dates on or after 1 January 2023.

Guidance in the *Preparer's guide*

18 Paragraph 8(b) established that the updated approach creates the risk of an entity using expired elements in the current reporting period. Although an amendment to an IFRS Accounting Standard may remove a disclosure requirement, some entities may continue to provide the old disclosures voluntarily in their financial statements. When tagging such voluntary disclosures, an entity might:

8 The formula will include a fixed list of elements for which facts with instant or period start dates after a specific date (1 January 2023 in the example given) would trigger the warning. This formula will be used rather than, for example, determining the relevant elements and dates dynamically based on the reference information in the IFRS Accounting Taxonomy.

(a) use the expired elements to tag such voluntary disclosures in the current reporting period even though the expired elements are meant to tag non-restated comparative information only; or

(b) create extensions.

19 For example, if an amendment to an IFRS Accounting Standard were to remove a disclosure requirement with an effective date of 1 January 2023, the taxonomy element relating to that disclosure requirement would be marked as 'expired' in the IFRS Accounting Taxonomy 2023. The expired element would stay in the IFRS Accounting Taxonomy until 2026 and be deprecated in the IFRS Accounting Taxonomy 2026. If an entity were to disclose the information that had been required by that previous disclosure requirement voluntarily in the year 2024, that entity might choose:

(a) to use the expired element to tag the voluntary disclosure even though the amendment to the Standard had already removed that disclosure requirement for the year 2023; or

(b) to create an extension element to tag the voluntary disclosure because the expired elements should only be used to tag non-restated comparative information.

20 Thus, retaining the expired elements might lead to diversity in the tagging practice of entities.

21 The Foundation compared both these approaches to tagging voluntary disclosures, summarised in Table 3.

Table 3—Possible approaches to tagging voluntary disclosures

Option	**Advantages**	**Disadvantages**
Approach A— Using expired elements	• Users of digital financial reports would easily be able to identify information. • Fewer extensions would be created.	• Would give users the incorrect impression that the voluntarily disclosed information was a required disclosure (and subject to the same requirements as information disclosed under the previous requirements), whereas the voluntarily disclosed information would not necessarily be subject to these requirements and may not be directly comparable with historical information.

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Option	Advantages	Disadvantages
Approach B— Using extensions	• Tagging would clearly distinguish information disclosed in line with specific requirements in IFRS Accounting Standards from potentially different information disclosed voluntarily.	• More extensions would be created. And information provided using extensions is harder to compare.

22 Having considered the advantages and disadvantages of both approaches, the Foundation would prefer preparers to use extensions to tag such voluntary disclosures because expired elements should only be used to tag non-restated comparative information. The Foundation will, in future, provide the necessary guidance for the chosen approach to using extensions in the *Preparer's guide*.

Earnings per share

23 The Foundation identified a need to better reflect common practice in disclosure; to meet the requirements in paragraph 70(b) of IAS 33 *Earnings per Share* regarding the reconciliation of the denominator used in calculating basic and diluted earnings per share; and to meet the requirements in paragraph 70(c) of IAS 33 regarding disclosure of antidilutive instruments.

Therefore, the Foundation made changes to the IFRS Accounting Taxonomy for disclosures related to earnings per share by:

(a) adding new line items for the reconciliation of the denominators used in calculating earnings per share (paragraphs 24–34);

(b) deprecating the text element 'Explanation of adjustments between denominators used to calculate basic and diluted earnings per share' (paragraph 35);

(c) adding a new table for disclosures relating to antidilutive instruments (paragraphs 36–41);

(d) deprecating the text element 'Description of instruments with potential future dilutive effect not included in calculation of diluted earnings per share' (paragraph 42); and

(e) adding a new text block element for the new table (paragraph 42).

New line items for reconciliation of denominators used in calculating earnings per share

24 IAS 33 defines a potential ordinary share as a ‘financial instrument or other contract that may entitle its holders to ordinary shares’. Paragraph 7 of IAS 33 provides examples of potential ordinary shares:

(a) financial liabilities or equity instruments, including preference shares, that are convertible into ordinary shares;

(b) options and warrants; and

(c) shares that would be issued upon the satisfaction of conditions resulting from contractual arrangements, such as the purchase of a business or other assets.

25 These potential ordinary shares are dilutive when their conversion to ordinary shares would decrease earnings per share or increase loss per share from continuing operations, and antidilutive when their conversion to ordinary shares would increase earnings per share or decrease loss per share from continuing operations.

26 Paragraph 70(b) of IAS 33 requires an entity to disclose a reconciliation of the weighted average number of ordinary shares used as the denominator in calculating basic and diluted earnings per share.

27 The IFRS Accounting Taxonomy has one text element and two numeric common practice elements for disclosing a reconciliation of the denominator used in calculating basic and diluted earnings per share.

Element label	ET	ER	Reference
Explanation of adjustments between denominators used to calculate basic and diluted earnings per share	T	D	IAS 33.70(b)
Dilutive effect of convertible instruments on number of ordinary shares	S	CP	IAS 33.70(b)
Dilutive effect of share options on number of ordinary shares	S	CP	IAS 33.70(b)

28 The Foundation observed that, because of the limitations imposed by these three elements, entities commonly create extensions for:

(a) the effect on ordinary shares of dilutive instruments other than share options and convertible instruments. Warrants and restrictive share units are other commonly reported types of dilutive instruments.

(b) the aggregate effect on ordinary shares of all dilutive instruments.

29 Furthermore, the Foundation found that the current IFRS Accounting Taxonomy model does not fully reflect the disclosure requirement in paragraph 70(b) of IAS 33, which requires:

(a) an entity to disclose 'the weighted average number of ordinary shares used as the denominator in calculating basic and diluted earnings per share, *and a reconciliation of these denominators to each other*' [emphasis added]; and

(b) that 'the reconciliation shall include the individual effect of each class of instrument that affects earnings per share'.

30 In the current IFRS Accounting Taxonomy, the weighted average number of ordinary shares used as the denominator in calculating basic and diluted earnings per share is captured in two line items. However, the text element 'Explanation of adjustments between denominators used to calculate basic and diluted earnings per share' does not optimally reflect the requirement to disclose a reconciliation between the weighted average number of ordinary shares used in calculation of basic and diluted earnings per share , nor does it provide information in the most useful form for users of the disclosures.

31 The Foundation created a numeric 'shares' element, 'Dilutive effect of all instruments on number of ordinary shares', to reflect more accurately the disclosure requirement in paragraph 70(b) of IAS 33.

32 The Foundation added five new elements[9] to the presentation group '[838000] Notes—Earnings per share' for tagging reconciling items between the weighted average number of ordinary shares used as the denominator in calculating basic and diluted earnings per share. The Foundation also adjusted the labels of two existing elements to reflect that the elements relate to the dilutive effect on weighted average number of ordinary shares.

33 This update also adds calculation relationships between the elements as shown in this table:

Element label	**ET**	**ER**	**Reference**	**Calculation relationship**
Weighted average number of ordinary shares used in calculating basic earnings per share	S	D	IAS 33.70(b)	A
Dilutive effect of converti-ble instruments on weighted average number of ordinary shares	S	CP	IAS 33.70(b)	B

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9 Representing one class of instrument mentioned as an example in the standard; two further classes of instruments, which were identified as commonly disclosed (paragraph 27); the aggregate effect of all instruments, which was identified as a disclosure requirement (paragraph 30); and one additional element representing the dilutive effect of other instruments, which is included for completeness.

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Element label	ET	ER	Reference	Calculation relationship
Dilutive effect of share options on weighted average number of ordinary shares	S	CP	IAS 33.70(b)	C
Dilutive effect of contingently issuable shares on weighted average number of ordinary shares	S	E	IAS 33.70(b)	D
Dilutive effect of restricted share units on weighted average number of ordinary shares	S	CP	IAS 33.70(b)	E
Dilutive effect of warrants on weighted average number of ordinary shares	S	CP	IAS 33.70(b)	F
Dilutive effect of other instruments on weighted average number of ordinary shares	S	CP	IAS 33.70(b)	G
Dilutive effect of all instruments on weighted average number of ordinary shares	S	D	IAS 33.70(b)	H = B + C + D + E + F + G
Weighted average number of ordinary shares used in calculating diluted earnings per share	S	D	IAS 33.70(b)	I = A + H

Element label	Documentation label
Dilutive effect of convertible instruments on weighted average number of ordinary shares	The ~~number of dilutive~~ potential dilutive effect on the weighted average number of ordinary shares that relates to the assumed conversion of the entity's convertible instruments.
Dilutive effect of share options on weighted average number of ordinary shares	The ~~number of dilutive~~ potential dilutive effect on the weighted average number of ordinary shares that relates to the assumed exercise of the entity's share options.

34 Because the Foundation created new numeric elements and calculation relationships for tagging the reconciliation, it deprecated the text element that was created to capture this disclosure:

Element label	ET	ER	Reference
~~Explanation of adjustments between denominators used to calculate basic and diluted earnings per share~~	~~T~~	~~D~~	~~IAS 33.70(b)~~

35 The Foundation considered the use of dimensional modelling. An axis showing a breakdown of this amount would, arguably, be the best model to capture the dilutive effects of the various types of instruments. An axis would enable an entity to disclose any entity-specific classes of instruments.

36 However, owing to the constraints of XBRL calculations, some information could not be represented if an axis were used—specifically the calculations to show the relationship between the weighted average number of ordinary shares used in calculating basic earnings per share, the dilutive effects of various classes of instruments and the resulting weighted average number of ordinary shares used in calculating diluted earnings per share. Therefore, the Foundation favours the use of line-item modelling to model this reconciliation.

New table for disclosure related to antidilutive instruments

37 Paragraph 70(c) of IAS 33 requires an entity to disclose the instruments that are antidilutive for the period presented, but does not specify a reporting format. The Foundation observed that entities vary in their reporting practices. Entities most frequently report numeric values, with a few entities reporting only a narrative description.

38 The IFRS Accounting Taxonomy previously had a text element for this disclosure requirement for antidilutive instruments.

Element label	ET	ER	Reference
Description of instruments with potential future dilutive effect not included in calculation of diluted earnings per share	T	D	IAS 33.70(c)

39 Entities created extensions to tag the reported numeric values for antidilutive instruments, commonly reporting the number of instruments that are antidilutive (for example, '4,000 type B warrants') and/or the number of potential ordinary shares that these instruments represent (for example, '16,000 potential ordinary shares'). The Foundation also observed that entities use various data models to tag these numeric values, for example, using only line items or using an axis.

40 Entities' varied use of tagging and extensions makes it difficult for users of tagged financial statements to analyse the data.

41 Therefore, the Foundation added a new table to the presentation group '[838000] Notes—Earnings per share', which includes:

(a) two new line items for:

(i) the number of antidilutive instruments; and

(ii) the number of potential ordinary shares that antidilutive instruments represent; and

(b) an axis with members representing commonly reported types of antidilutive instruments and one residual member for other antidilutive instruments.

Line items

Element label	ET	ER	Reference
Number of potential ordinary shares that are antidilutive in period presented	S	CP	IAS 33.70(c)
Number of instruments that are antidilutive in period presented	DEC	D	IAS 33.70(c)

Axis and members

Element label	ER	Reference
Types of antidilutive instruments (A)	D	IAS 33.70(c)
Antidilutive instruments (DM)	D	IAS 33.70(c)
Convertible instruments (M)	CP	IAS 33.70(c)
Share options (M)	CP	IAS 33.70(c)
Contingently issuable shares (M)	E	IAS 33.70(c)
Restricted share units (M)	CP	IAS 33.70(c)
Warrants (M)	CP	IAS 33.70(c)
Other antidilutive instruments (M)	CP	IAS 33.70(c)

42 The Foundation considered using a purely line-item model: representing each type of antidilutive instrument as a separate pair of numeric elements (for number of shares and number of instruments) and requiring any further, entity-specific, instrument types to be introduced as extension line items. However, the Foundation preferred to use an axis, so that entity-specific instrument types can be represented as extension member elements linked to the axis. In this way, the extensions can easily be understood as further types of antidilutive instruments.

43 The Foundation has deprecated the current text element and created a new text block element for the new table. The Foundation also considered the option to retain the element by changing its type from 'text' to 'text block', but rejected this option because it is not considered good practice to change the type of an element.

Element label	ET	ER	Reference
~~Description of instruments with potential future dilutive effect not included in calculation of diluted earnings per share~~	~~T~~	~~D~~	~~IAS 33.70(c)~~

Table text block

Element label	ET	ER	Reference
Disclosure of instruments with potential future dilutive effect not included in calculation of diluted earnings per share [text block]	TB	D	IAS 33.70(c)

Other comprehensive income

44 Paragraph 82A of IAS 1 *Presentation of Financial Statements* requires items of other comprehensive income to be grouped into two categories:

(a) items that will not be reclassified subsequently to profit or loss; and

(b) items that will be reclassified subsequently to profit or loss.

45 To reflect this requirement, elements in the IFRS Accounting Taxonomy relating to the components of other comprehensive income and income tax are grouped into these two categories.

46 However, three common practice elements in the presentation group '[800200] Notes—Analysis of income and expense' do not belong in either of these two categories. These three common practice elements were created to tag 'other' components of other comprehensive income.

47 The Foundation observed that, in practice, entities used these three elements to tag 'other' components of other comprehensive income in either of the two categories required in paragraph 82A.

48 Because of the inconsistency in how entities used these elements, the Foundation:

(a) deprecated these three common practice elements;

(b) created six new common practice elements as replacements;

(c) and deleted the words 'individually immaterial' from the new elements to keep the label names shorter that helps with readability. These words will stay in the documentation labels.

Element label	ET	ER	Reference
~~Other individually immaterial components of other comprehensive income, net of tax~~	~~M~~	~~CP~~	~~IAS 1.85~~
~~Other individually immaterial components of other comprehensive income, before tax~~	~~M~~	~~CP~~	~~IAS 1.85~~
~~Income tax relating to other individually immaterial components of other comprehensive income~~	~~M~~	~~CP~~	~~IAS 1.85~~
Other components of other comprehensive income that will not be reclassified to profit or loss, net of tax	M	CP	IAS 1.85
Other components of other comprehensive income that will be reclassified to profit or loss, net of tax	M	CP	IAS 1.85
Other components of other comprehensive income that will not be reclassified to profit or loss, before tax	M	CP	IAS 1.85
Other components of other comprehensive income that will be reclassified to profit or loss, before tax	M	CP	IAS 1.85
Income tax relating to other components of other comprehensive income that will not be reclassified to profit or loss	M	CP	IAS 1.85
Income tax relating to other components of other comprehensive income that will be reclassified to profit or loss	M	CP	IAS 1.85

49 In the Foundation's view, the six new elements are consistent with the prevalent reporting practice.

50 The Foundation recognises that, because current taxonomy elements have been deprecated, some preparers will have to change their tagging practices for future reports; however, the Foundation's view is that the benefits of the changes outweigh this disadvantage.

Right-of-use assets

Right-of-use assets that do not meet the definition of investment property

51 Paragraph 47(a) of IFRS 16 requires, inter alia, the presentation of right-of-use assets in the statement of financial position or disclosure of right-of-use assets in the notes.

52 Paragraph 53(j) of IFRS 16 requires the disclosure of the carrying amount of right-of-use assets at the end of the reporting period by class of underlying asset.

53 The IFRS Accounting Taxonomy contained two elements to reflect these requirements:

Element label	Documentation label
Right-of-use assets that do not meet definition of investment property [IFRS 16.47(a)]	The amount of right-of-use assets that do not meet the definition of investment property. [Refer: Right-of-use assets; Investment property]
Right-of-use assets [IFRS 16.53(j)]	The amount of assets that represent a lessee's right to use an underlying asset for the lease term. The underlying asset is an asset that is the subject of a lease, for which the right to use that asset has been provided by a lessor to a lessee.

54 Paragraphs 48 and 56 of IFRS 16 state that these requirements are each for right-of-use assets that do not meet the definition of investment property.

55 The requirements in paragraphs 47(a) and 53(j) therefore relate to the same concept. Paragraph 47(a) requires an entity to present and disclose the aggregate amount of right-of-use assets, and paragraph 53(j) requires an entity to disclose a disaggregation of the same amount of right-of-use assets by class of underlying assets.

56 Because there were (erroneously) two elements in the IFRS Accounting Taxonomy for the same concept, entities used various tagging practices. The Foundation observed that many filers used the element 'Right-of-use assets' (IFRS 16.53(j)) to tag the amount of the right-of-use assets in the statement of financial position, whereas the correct element would arguably have been 'Right-of-use assets that do not meet definition of investment property' (IFRS 16.47(a)) because IFRS 16.47(a) prescribes the presentation requirement of the right-of-use assets in the statement of financial position.

57 A possible reason for this diverse tagging practice was the label of the element 'Right-of-use assets' (IFRS 16.53(j)), which matched the label used by most entities.

58 This update corrected the taxonomy by:

(a) deprecating one element and replacing it with the existing element 'Right-of-use assets' in the presentation;

Element label	ET	ER	Reference
~~Right-of-use assets that do not meet definition of investment property~~	~~M~~	~~D~~	~~IFRS 16.47(a)~~

(b) adding a reference to paragraph 47(a) to the element 'Right-of-use assets'; and

Element label	ET	ER	Reference
Right-of-use assets	M	D	IFRS 16.53(j), IFRS 16.47(a)

(c) adding wording to the documentation label of the element 'Right-of-use assets' to explain that these right-of-use assets do not meet the definition of investment property as per paragraphs 48 and 56 of IFRS 16.

Element label	Documentation label
Right-of-use assets	The amount of assets that represent a lessee's right to use an underlying asset for the lease term that do not meet the definition of investment property. Underlying asset is an asset that is the subject of a lease, for which the right to use that asset has been provided by a lessor to a lessee.

Presentation of property, plant and equipment and right-of-use assets separately or in combination

59 Stakeholders have raised questions with the Foundation on how to tag property, plant and equipment that include right-of-use assets.

60 Paragraph 54 of IAS 1 states that 'The statement of financial position shall include line items that present the following amounts: (a) property, plant and equipment …', and paragraph 47(a) of IFRS 16 states:

> **A lessee shall either present in the statement of financial position, or disclose in the notes:**
>
> **(a) right-of-use assets separately from other assets. If a lessee does not present right-of-use assets separately in the statement of financial position, the lessee shall:**
>
> **(i) include right-of-use assets within the same line item as that within which the corresponding underlying assets would be presented if they were owned; and**
>
> **(ii) disclose which line items in the statement of financial position include those right-of-use assets.**

61 Therefore, an entity may either present a property, plant and equipment amount and a right-of-use assets amount separately, or present an amount that combines property, plant and equipment and those right-of-use assets whose underlying assets would be property, plant and equipment were they owned (which is typically the majority of right-of-use assets).

62 The Foundation analysed the financial statements of a representative sample of entities from various regions, jurisdictions and industries.

63 Sixty-two per cent of entities in the sample presented ‘right-of-use assets’ as a separate item in their statements of financial position. Ninety-three per cent of these entities presented a separate value for ‘property, plant and equipment’ that excluded right-of-use assets and 7% presented only a value for ‘property, plant and equipment’ that included right-of-use assets (presenting the right-of-use amount as ‘of which right-of-use assets’). The 38% of entities that did not present a separate ‘right-of-use assets’ item in their statements of financial position presented only a value for ‘property, plant and equipment’ that included right-of-use assets.

64 In line with the labelling in their statements of financial position, which is invariably simply ‘Property, plant and equipment’, entities usually tag whichever of these amounts (‘PPE’ or ‘PPE and right-of-use assets whose underlying asset would be PPE if owned’) they present using the IFRS Taxonomy element ‘Property, plant and equipment’.

65 Users of digital information find it more difficult to identify from context whether such values include right-of-use assets than users of individual paper-based financial statements, particularly if comparing information reported by many entities.

66 In the sample, the right-of-use assets were frequently substantial (10–40% of the property, plant and equipment amount, for example), and therefore if digital data users were to mistakenly compare amounts that include right-of-use assets with amounts that exclude them, or interpret one as the other, their data analyses may be misinformed.

67 The Foundation therefore added a new common practice element for ‘property, plant and equipment including right-of-use assets’ and amended the documentation label of the existing ‘property, plant and equipment’ element to note the existence of the new element. With the addition of this new element, preparers can use the tag that accurately represents the accounting concept being presented regardless of how they have labelled the line item in their financial statements. This change in procedure therefore allows preparers to clearly convey to the users what information is being presented.[10,11]

68 The Foundation included the new element in the presentation groups ‘[210000] Statement of financial position, current/non-current’ and ‘[220000] Statement of financial position, order of liquidity’. It also included the element ‘Right-of-use assets’ in the same two presentation groups and incorporated appropriate calculations connecting these and the related elements. The Foundation decided against adding any calculations between the elements ‘Property, plant and equipment including right-of-use assets’, ‘Property, plant and equipment’ and ‘Right-of-use assets’ because entities are unlikely to use all three elements. That is, entities are expected to use either

10 According to observations, the line item in the ‘paper’ statements is almost certain to be labelled as simply ‘Property, plant and equipment’ in either case.

11 Preparers should always choose tags in accordance with the accounting meaning of the item being tagged, not the labelling that happens to be used in their financial statements.

the element ‘Property, plant and equipment including right-of-use assets’ or the elements ‘Property, plant and equipment’ and ‘Right-of-use assets’.

Element label	ER	ET	Reference
Assets [abstract]			
Non-current assets [abstract]			
Property, plant and equipment including right-of-use assets	M	CP	IAS 1.54(a), IAS 16.73(e), IFRS 16.47(a)
Property, plant and equipment	M	D	IAS 1.54(a), IAS 16.73(e)
Right-of-use assets	M	D	IFRS 16.53(j), IFRS 16.47(a)
Investment property	M	D	IAS 1.54(b), IAS 40.76, IAS 40.79(d)

Element label	Documentation label
Property, plant and equipment	The amount of tangible assets that: (a) are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and (b) are expected to be used during more than one period. Note that right-of-use assets are not included. [Contrast: Property, plant and equipment including right-of-use assets]
Property, plant and equipment including right-of-use assets	The amount of property, plant and equipment including right-of-use assets whose underlying assets would be presented as property, plant and equipment if they were owned. [Refer: Property, plant and equipment; Right-of-use assets]

69 The Foundation is researching common reporting practice regarding the corresponding reconciliation of changes in property, plant and equipment including right-of-use assets and will aim to include in the IFRS Accounting Taxonomy 2024 any necessary changes to tag such a reconciliation. **In the interim, preparers should use the reconciliation elements relating to property, plant and equipment from ELR ‘[822100] Notes – Property, plant and equipment’ (for example, ‘Disposals, property, plant and equipment’) to tag reconciling adjustments to the carrying amount of property, plant and equipment including right-of-use assets.**

Text block elements with excessively 'broad' labelling or locations

70 According to stakeholder feedback, several text block elements in the IFRS Accounting Taxonomy have documentation labels (and appear in places in the IFRS Accounting Taxonomy presentation as parents of other elements) that seem to imply these elements should be used to tag very broad parts of financial statements, such as all the notes or even the whole financial statements in some circumstances. Such tagging is unlikely to produce useful information for users of the digital reports.

71 The Foundation has analysed some financial statements in digital format and found four text block elements that are commonly used in this way.

72 To clarify the intended use of these elements, this update:

(a) deprecates one element that was previously shown in the taxonomy as a parent element of all the text blocks provided for individual topics in the notes to the financial statements in the presentation group '[800500] Notes—List of notes'. This element was sometimes used by preparers to tag the whole of the notes to the financial statements:

(i) in the presentation group '[800500] Notes—List of notes', where it appeared as the parent of all text blocks intended to tag individual notes (for which, as stated in paragraph 69, a text block parent is unlikely to be useful). Here it has been replaced with one abstract element (which cannot be used to tag information) to act as the parent element.

Element label	ET	ER	Reference
~~Disclosure of notes and other explanatory information [text block]~~	~~TB~~	~~D~~	~~IAS 1.10(e)~~
Notes and other explanatory information [abstract]			
Disclosure of accounting judgements and estimates [text block]	TB	CP	IAS 1.10(e)
Disclosure of accrued expenses and other liabilities [text block]	TB	CP	IAS 1.10(e)
...			

(ii) in the presentation group '[810000] Notes—Corporate information and statement of IFRS compliance', where it appears as the parent of elements (which contains a variety of elements covering a range of topics and so for which a single top-level text block is unhelpful). Here it has been replaced with a second abstract element.

Element label	ET	ER	Reference
~~Disclosure of notes and other explanatory information [text block]~~	~~TB~~	~~D~~	~~IAS 1.10(e)~~
Corporate information and statement of IFRS compliance [abstract]			
Name of reporting entity or other means of identification	T	D	IAS 1.51(a)
Domicile of entity	T	D	IAS 1.138(a)
...			

(b) adjusts the element labels and documentation labels of three other elements (which appeared in the list of text blocks that are intended to tag individual notes to the financial statements) to show more clearly that they should be used to tag the disclosure of the specific relevant information required under a particular Standard (typically disclosed in a single note), rather than the whole financial statement.

Element label	Documentation label	Reference
Disclosure of <u>information about</u> interim financial reporting [text block]	The ~~entire~~ disclosure ~~for~~ <u>of information about</u> interim financial reporting.	IAS 34 ‘Content of an interim financial report’
Disclosure of <u>information about</u> hyperinflationary reporting [text block]	The ~~entire~~ disclosure ~~for~~ <u>of information about</u> financial reporting in hyperinflationary economies.	IAS 29 ‘Disclosures’
Disclosure of <u>information about</u> separate financial statements [text block]	The ~~entire~~ disclosure ~~for~~ <u>of information about</u> separate financial statements.	IAS 27 ‘Disclosure’, IFRS 12 ‘Objective’

Appendix A—IFRS® Accounting Taxonomy content terminology

The table in this appendix briefly explains the IFRS Accounting Taxonomy terms used in this document.

Core content—IFRS Accounting Taxonomy elements	

The IFRS Accounting Taxonomy contains elements that represent disclosures in financial statements prepared applying IFRS Accounting Standards.
 	
These elements are described using:
 	
• **line items**—which represent the accounting concepts being reported. They can be numerical, for example 'Assets', 'Property, plant and equipment'; or narrative, reflecting the amounts and narrative reported, for example 'Description of accounting policy for government grants'.
 	
• **axes** and **members**—information categories and components that accounting concepts can be broken down into or reported by, for example, 'Classes of property, plant and equipment'. Axes in the IFRS Accounting Taxonomy have a default member that applies whenever a preparer does not combine a line item with a specific member to tag the value of a disclosure.
 	
• **tables**—logical groupings of IFRS Accounting Taxonomy axes, members and line items.
	These IFRS Taxonomy **elements** have:
	
	• **element names** and **element identifiers**—unique computer tags used to identify and mark up the data.
	
	• **element standard labels**—human-readable names reflecting the accounting meaning of an element. Some elements have additional labels that provide more specific descriptions to show a total (total label), for example, or to distinguish between opening and closing balances (period start and end labels). Such additional labels do not alter the accounting meaning of the element, but are used to display IFRS Accounting Taxonomy presentation relationships.
	
	• **element types (ET)**—categories of permitted data values, for example, text (T), text block (TB), monetary (M), decimal (DEC), percentage (PER) and duration (DUR).
	
	    • **text element** types are used for narrative disclosure. They are also used when IFRS Accounting Standards do not specify the details of a disclosure requirement, but a preparer is expected to express that disclosure requirement in a free-text format.
	
	    • **text block element** types are used for a set of information which may include, for example, numerical disclosures, narrative explanations and tables.

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Core content—IFRS Accounting Taxonomy elements	
	• **element properties**, such as: • the **period**—which indicates whether the element is expected to be reported for a period of time (duration) or at a particular point in time (instant); and • the **balance**—which indicates whether the element is generally expected to be reported as a credit or a debit.

Supporting content—Documentation and references for IFRS Accounting Taxonomy elements	
The IFRS Accounting Taxonomy provides supporting content explaining the **accounting meaning** of an element.	This content includes: • **references**—which link an element to the authoritative literature, for example, IFRS 15 *Revenue from Contracts with Customers*. • **element reference types (ER)**—which define the source of an element, for example, disclosure (D), example (E) and common practice (CP). • **documentation labels**—which provide a textual definition of each element. The sources of these definitions are the IFRS Accounting Standards and their accompanying materials, when available. • **guidance labels**—which are implementation notes that help preparers to correctly use IFRS Accounting Taxonomy elements in an electronic report.

Supporting content—Relationships between IFRS Accounting Taxonomy elements (linkbases)	
The IFRS Accounting Taxonomy calculation linkbase explains how **elements** may relate **mathematically** to each other.	For example, this content includes: • **summations** of elements to a total or subtotal; and • **formulas** to show that an element is a ratio of other taxonomy elements.
The IFRS Accounting Taxonomy uses the presentation linkbase to provide **presentation views** under which the line items, axes and members (or a combination of those as tables) have been grouped. This supports **human-readable** viewing and navigation of the IFRS Accounting Taxonomy.	The IFRS Accounting Taxonomy has specific **presentation** elements: • **headings (abstract elements)**; and • **presentation groups**. These elements are not used when tagging financial statements. These headings and presentation groups also have standard **labels**.
The IFRS Accounting Taxonomy uses the definition linkbase to provide **views** under which the combined line items, axes and members **(tables)** have been grouped. This supports **computer-readable** use of the IFRS Accounting Taxonomy.	For example, the content includes: • a **definition** for each table; and • a **default member** for each axis.

Appendix B—New documentation labels

This appendix shows the documentation labels for the new IFRS Accounting Taxonomy elements.

Earnings per share: new line items for the reconciliation of the denominators used in calculating earnings per share (paragraph 34)

Element label	Documentation label
Dilutive effect of contingently issuable shares on weighted average number of ordinary shares	The potential dilutive effect on the weighted average number of ordinary shares that relates to the assumed conversion of the entity's contingently issuable shares.
Dilutive effect of restricted share units on weighted average number of ordinary shares	The potential dilutive effect on the weighted average number of ordinary shares that relates to the assumed conversion of the entity's restricted share units.
Dilutive effect of warrants on weighted average number of ordinary shares	The potential dilutive effect on the weighted average number of ordinary shares that relates to the assumed conversion of the entity's warrants.
Dilutive effect of other instruments on weighted average number of ordinary shares	The potential dilutive effect on the weighted average number of ordinary shares that relates to the assumed conversion of the entity's other instruments.
Dilutive effect of all instruments on weighted average number of ordinary shares	The potential dilutive effect on the weighted average number of ordinary shares that relates to the assumed conversion of the entity's instruments. It represents the aggregate of the reconciliation amounts for all classes of instruments that reflect dilutive effect on weighted average number of ordinary shares.

Earnings per share: new table for disclosure relating to antidilutive instruments (paragraphs 40–42)

Element label	Documentation label
Disclosure of instruments with potential future dilutive effect not included in calculation of diluted earnings per share [text block]	The disclosure of instruments (including contingently issuable shares) that could potentially dilute basic earnings per share in the future, but were not included in the calculation of diluted earnings per share because they are antidilutive for the period(s) presented.
Number of potential ordinary shares that are antidilutive in period presented	The number of potential ordinary shares that are antidilutive in the period presented.
Number of instruments that are antidilutive in period presented	The number of (units of) instruments that are antidilutive in the period presented.
Types of antidilutive instruments (A)	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.

continued...

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Element label	Documentation label
Antidilutive instruments (DM)	This member stands for antidilutive instruments. Instruments are antidilutive when their conversion to ordinary shares would increase earnings per share or decrease loss per share from continuing operations. The calculation of diluted earnings per share does not assume conversion, exercise, or other issue of potential ordinary shares that would have an antidilutive effect on earnings per share. It also represents the standard value for the 'Types of antidilutive instruments' axis if no other member is used.
Convertible instruments (M)	This member stands for a class of antidilutive instrument representing convertible instruments.
Share options (M)	This member stands for a class of antidilutive instrument representing share options.
Contingently issuable shares (M)	This member stands for a class of antidilutive instrument representing contingently issuable shares.
Restricted share units (M)	This member stands for a class of antidilutive instrument representing restricted share units.
Warrants (M)	This member stands for a class of antidilutive instrument representing warrants.
Other antidilutive instruments (M)	This member stands for a class of antidilutive instrument representing antidilutive instrument that the entity does not separately disclose in the same statement or note.

Other Comprehensive Income (paragraph 47)

Element label	Documentation label
Other components of other comprehensive income that will not be reclassified to profit or loss, net of tax	The amount of individually immaterial components of other comprehensive income that will not be reclassified to profit or loss, net of tax, that the entity does not separately disclose in the same statement or note. [Refer: Other comprehensive income]
Other components of other comprehensive income that will be reclassified to profit or loss, net of tax	The amount of individually immaterial components of other comprehensive income that will be reclassified to profit or loss, net of tax, that the entity does not separately disclose in the same statement or note. [Refer: Other comprehensive income]

continued...

...continued

Element label	Documentation label
Other components of other comprehensive income that will not be reclassified to profit or loss, before tax	The amount of individually immaterial components of other comprehensive income that will not be reclassified to profit or loss, before tax, that the entity does not separately disclose in the same statement or note. [Refer: Other comprehensive income, before tax]
Other components of other comprehensive income that will be reclassified to profit or loss, before tax	The amount of individually immaterial components of other comprehensive income that will be reclassified to profit or loss, before tax, that the entity does not separately disclose in the same statement or note. [Refer: Other comprehensive income, before tax]
Income tax relating to other components of other comprehensive income that will not be reclassified to profit or loss	The amount of income tax relating to other individually immaterial components of other comprehensive income that will not be reclassified to profit or loss. [Refer: Other comprehensive income]
Income tax relating to other components of other comprehensive income that will be reclassified to profit or loss	The amount of income tax relating to other individually immaterial components of other comprehensive income that will be reclassified to profit or loss. [Refer: Other comprehensive income]

Presentation of property, plant and equipment and right-of-use assets separately or in combination (paragraph 68)

Element label	Documentation label
Property, plant and equipment including right-of-use assets	The amount of property, plant and equipment including right-of-use assets whose underlying assets would be presented as property, plant and equipment if they were owned. [Refer: Property, plant and equipment; Right-of-use assets]